JEWISH COMMUNITY COUNCIL OF GATESHEAD

England & Wales · Charity number 1080339

Details

Status	Registered
Legal form	Other
Registered	2000-04-14
Register	View on the Charity Commission register

Contact

Address	81 Bewick Road Gateshead NE8 1RR
Phone	01914784808

Activities

Objects: The Charity's objects are to do all such things as are exclusively charitable according to the law of England and Wales for the benefit of the public and in particular for the benefit of Jewish people living in the Borough of Gateshead and adjoining areas, including:(i) The provision of facilities for recreation and leisure-time occupation in the interests of social welfare with the object of improving their conditions of life, including the establishment and maintenance of a community centre;(ii) The relief of unemployment or financial hardship for the benefit of the public in such ways as may be thought fit including the provision of education, training and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient, and assistance to find employment;(iii) The promotion and support of voluntary and charitable organisations (provided that such promotion and support is for work that is exclusively charitable);(iv) The advancement of health and physical and mental wellbeing through the delivery of health services, and social care and health care education; and(v) The relief of those in need by reason of financial hardship or other disadvantage including through the provision and support of housing and any associated amenities for persons in necessitous circumstances upon terms appropriate to their means.

Activities: To develop and broaden involvement in a whole range of initiatives for the benefit of local residents and to support voluntary and charitable work and organisations in Gateshead. Services provided include, employment advice and support, Multi purpose hall, Safety initiatives, Health initiatives and promotion, Supporting children and young people and Social housing.

Downloaded from opencharities.uk/ew/1080339

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Accommodation/housing, Religious Activities, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** BOROUGH OF GATESHEAD
- Gateshead

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£514,395	£451,491	£1,375,301	19
2024-03-31	£431,318	£408,694	-	-
2023-03-31	£358,087	£383,913	-	-
2022-03-31	£439,259	£517,821	-	-
2021-03-31	£572,103	£578,794	£1,394,161	11

Trustees

Name	Role	Appointed
JOSEPH SCHLEIDER	Chair	
Avrohom Halberstadt		2020-09-06
DAVID SCHLEIDER		
Eve Spitzer		2026-02-02
Jeremy Russell		2020-09-06

Downloaded from opencharities.uk/ew/1080339

JEWISH COMMUNITY COUNCIL OF GATESHEAD

England & Wales - Charity number 1080339

Accounts

CHARITY REGISTRATION NUMBER: 1080339

Jewish Community Council of Gateshead

Unaudited Financial Statements

31 March 2025

WHITESIDE AND DAVIES LTD
Chartered Certified Accountants
158 Cromwell Road
Salford
M6 6DE

Jewish Community Council of Gateshead

Financial Statements

Year ended 31 March 2025

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	5
Statement of financial activities	6
Statement of financial position	7
Statement of cash flows	8
Notes to the financial statements	9

Jewish Community Council of Gateshead

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Jewish Community Council of Gateshead
Charity registration number	1080339
Principal office	81 Bewick Road Gateshead NE8 1RR
The trustees	
	A Halberstadt D Schleider J Russell J Schleider
Independent examiner	C Frenkel FCCA 158 Cromwell Road Salford M6 6DE

Structure, governance and management

The charity is constituted as a charitable trust and is therefore governed by a trust deed. The constitution was adopted on 31 January 2000 and amended on 25 November 2020.

Recruitment and appointment of new trustees is in line with the trust deed, objectives of the charity and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

Objectives and activities

The Charity's objects are to do all such things as are exclusively charitable according to the law of England and Wales for the benefit of the public and in particular for the benefit of Jewish people living in the Borough of Gateshead and adjoining areas, including:

1. The provision of facilities for recreation and leisure-time occupation in the interests of social welfare with the object of improving their conditions of life, including the establishment and maintenance of a community centre;
2. The relief of unemployment or financial hardship for the benefit of the public in such ways as may be thought fit including the provision of education, training and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient, and assistance to find employment;
3. The promotion and support of voluntary and charitable organisations (provided that such promotion and support is for work that is exclusively charitable);
4. The advancement of health and physical and mental wellbeing through the delivery of health services, and social care and health care education; and
5. The relief of those in need by reason of financial hardship or other disadvantage including through the provision and support of housing and any associated amenities for persons in necessitous circumstances upon terms appropriate to their means.

Background and local context

The Jewish Community Council of Gateshead (JCCG) occupies pride of place as a pivotal community anchor representative body providing a wide range of services for the local Jewish community in a culturally sensitive way. Under its mission statement 'Support-Advocacy-Opportunity', the JCCG works to actively break down barriers to improve people's social, economic and health & wellbeing prospects, tackling inequalities and improving lives.

From its centrally located Bewick Centre community centre base, the JCCG works with people of all ages, delivering a range of community-benefit projects. In addition, the JCCG supports local charities and youth groups, with a focus on children and young adults with disabilities.

As a representative body, the JCCG works to champion the voice of the community and advocate for its needs through trusted partnerships formed over many years, resulting in better outcomes for the community. We work as a strategic partner with Gateshead Council, Northumbria Police, the NHS and other statutory bodies, and voluntary agencies such as Citizens Advice and Connected Voice and local and regional business support agencies. The JCCG also liaises with central Government, often in collaboration with national Jewish partner organisations such as Interlink and Agudath Israel Housing Association (AIHA). In recent years, the JCCG has formed a close working relationship with Work Avenue of London to provide employment support in a culturally appropriate way, as well as JCommerce of Manchester for business and enterprise support.

In addition to active dialogue with the Local Authority on a range of issues affecting the community, the JCCG's Project Director is a member of the Police and Crime Panel, the Gateshead Safeguarding Children's Partnership and other VCSE forums.

The JCCG's subsidiary Registered Housing Provider 'Adler Housing' continues to manage its housing stock, and is actively engaged with partner Housing Associations to develop further social housing in the locality. Completion of its next project in partnership with AIHA is in sight, which will see a further 20 family homes being created in the local area, with further projects in the pipeline.

As an organisation engaged heavily in social welfare, the JCCG has partnered with stakeholders such as Campaign Against Child Poverty and other regional and national partners to engage extensively with Government on issues such as child poverty, the difficulties posed by the introduction of Universal Credit, and the two-child cap.

The JCCG receives support from a range of funders, trusts and foundations including the National Lottery, the Community Foundation, Sport England, Gateshead Council, the Ballinger Trust and other grant making bodies. The funding allows the organisation to initiate new community benefit projects and further build capacity.

Beneficiaries

The charity's beneficiaries are based within central Gateshead's densely populated urban core, living in wards ranking very low on the Indices of Multiple Deprivation.

The community faces multiple challenges around general disadvantage, poverty, lack of suitable housing, health inequalities, digital exclusion, and lack of access to services. Through its activities, the JCCG aims to close the gaps faced by the community, offering opportunity and equal access for all. We constantly aim to nurture and promote economic opportunity and prosperity, improved health and wellbeing outcomes, and sustainable development activity.

A strong current focus of the JCCG is employment and business support, aiming to boost economic activity and stimulate the local enterprise ecosystem through the highly successful SPF and NECA-funded Yalla project that provides bespoke enterprise support through themed workshops,

networking events, one-to-one advice and mentoring. Alongside that, our acclaimed Labriut Healthy Living Centre have a strong offer in the area of family support and reducing social isolation. Their Family Hub offer, funded by Gateshead Council, includes a range of family support services such as mother and baby drop-in, weekly midwifery clinic, baby massage and music and movement sessions. Their “Generation Thrive 55+” gala social events and small groups initiative have brought good cheer, inclusion and a smile to many faces of older people facing social isolation.

Through the regular collection of feedback from service users we measure change and the impact of our work, which feeds into the design and tailoring of projects in response to demand.

Services and activities

Services and activities that were offered by the JCCG during the period:

- Business and enterprise support
- Employment support and skills training
- Health awareness events, workshops and advice including mental health support
- Cultural Awareness training
- A suite of weekly exercise sessions
- Mother and baby drop-in
- Welfare and benefits guidance service
- Paperweight' Citizens Advice service
- Immunisation catch-up clinics
- Support for local voluntary groups and charities
- Bi-annual safety campaign
- Advocacy work
- Social housing

Community centre project

The JCCG is based at The Bewick Centre, its wholly owned base located in the heart of the community. A vital community asset, it is a buzzing focal point for an eclectic mix of social, leisure, and community facilities and activities. These include a multi-purpose hall, internet drop-in, Fitness Centre, conference facilities and office space. In any given week, hundreds of users pass through its doors to access services and activities.

Labriut Healthy Living Centre

The Labriut Healthy Living Centre, a flagship JCCG project, continues its successful track record of delivering a rich program of health-related events and educational material to a community which is often referred to as 'hard to reach'. In addition to a suite of exercise sessions for men and women, Labriut brings knowledge and understanding of health matters to the community in a culturally sensitive way via awareness-raising and events.

Labriut Healthy Living Centre has a long and distinguished history of acting as a single point of access to the community for Gateshead Council Public Health Team and other health agencies. Labriut play the role of trusted middleman to ensure that Gateshead Council and NHS organisations have a partner to work with to secure access to the community and deliver its statutory and other obligations.

Hospital Chaplaincy

Two JCCG Board Members occupy key roles within local Health Trusts. One is an Appointed Governor at the QE Hospital and Honorary Chaplain with the Newcastle NHS Trust, and the other is Honorary Chaplain at Newcastle upon Tyne Hospitals NHS Foundation Trust and Honorary Chaplain at the QE Hospital.

Conclusion

At the conclusion of another successful and industrious year for the JCCG, we take this opportunity to express thanks to all the partner organisations and funders, and in particular our dedicated staff and growing cadre of dedicated volunteers, who have supported the activities and projects of the JCCG this year.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

Achievements and performance

The charity increased its charitable activities in the year mainly through the provision of recreational facilities, the relief of unemployment and the advancement of health and wellbeing.

Financial review

Total income for the year has increased over the year by £83,077.

Direct charitable expenditure has increased by £32,282.

Governance costs were slightly lower than last year.

Reserves Policy

Funds should be available to permit the charity to continue in operation in the medium to long term and to continue to fund worthwhile projects.

Unrestricted funds carried forward amounted to £472,292 (2024: £458,316), of which £20,351 represent funds in cash at bank and in hand, with the remaining representing equity in the charity's buildings and are not available for day-to-day activities.

The free reserves of the charity, being the net unrestricted current assets of the charity amounted to a deficit of £1,260.

Restricted funds carried forward are £903,009 (2024: 854,081).

Arrangements are in hand to continue to raise funds to finance the charity's activities and projects.

The trustees' annual report was approved on 20 January 2026 and signed on behalf of the board of trustees by:

D Schleider
Trustee

Jewish Community Council of Gateshead

Independent Examiner's Report to the Trustees of Jewish Community Council of Gateshead

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Jewish Community Council of Gateshead ('the charity') for the year ended 31 March 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 ('the Act').

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 charity as required by section 130 of the Act; or

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 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.

C Frenkel FCCA
Independent Examiner

158 Cromwell Road
Salford
M6 6DE

Jewish Community Council of Gateshead

Statement of Financial Activities

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 **Total funds** £	2024 Total funds £
Income and endowments					
Donations and legacies	**4**	82,283	361,910	444,193	359,182
Investment income	**5**	36	–	36	34
Other income	**6**	70,166	–	70,166	72,102
Total income		152,485	361,910	514,395	431,318
Expenditure					
Expenditure on charitable activities	**7,8**	138,509	312,982	451,491	408,694
Total expenditure		138,509	312,982	451,491	408,694
Net income and net movement in funds		13,976	48,928	62,904	22,624
Reconciliation of funds					
Total funds brought forward		458,316	854,081	1,312,397	1,289,773
Total funds carried forward		472,292	903,009	1,375,301	1,312,397

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

The notes on pages 9 to 18 form part of these financial statements.

Jewish Community Council of Gateshead

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**14**	776,950	786,965
Current assets			
Debtors	**15**	788,998	766,365
Cash at bank and in hand		134,362	124,988
		923,360	891,353
Creditors: amounts falling due within one year	**16**	21,611	46,367
Net current assets		901,749	844,986
Total assets less current liabilities		1,678,699	1,631,951
Creditors: amounts falling due after more than one year	**17**	303,398	319,554
Net assets		1,375,301	1,312,397
Funds of the charity			
Restricted funds		903,009	854,081
Unrestricted funds		472,292	458,316
Total charity funds	**19**	1,375,301	1,312,397

These financial statements were approved by the board of trustees and authorised for issue on 20 January 2026, and are signed on behalf of the board by:

D Schleider
Trustee

The notes on pages 9 to 18 form part of these financial statements.

Jewish Community Council of Gateshead

Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income	62,904	22,624
Adjustments for:		
Depreciation of tangible fixed assets	10,015	10,015
Other interest receivable and similar income	(36)	(34)
Interest payable and similar charges	25,278	22,602
Changes in:		
Trade and other debtors	(22,633)	6,967
Trade and other creditors	(24,756)	16,089
Cash generated from operations	50,772	78,263
Interest paid	(25,278)	(22,602)
Interest received	36	34
Net cash from operating activities	25,530	55,695
Cash flows from investing activities		
Purchase of tangible assets	–	(33,706)
Net cash used in investing activities	–	(33,706)
Cash flows from financing activities		
Proceeds from borrowings	(16,156)	(12,670)
Net cash used in financing activities	(16,156)	(12,670)
Net increase in cash and cash equivalents	9,374	9,319
Cash and cash equivalents at beginning of year	124,988	115,669
Cash and cash equivalents at end of year	134,362	124,988

The notes on pages 9 to 18 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 81 Bewick Road, Gateshead, NE8 1RR.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies ***(continued)***

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% straight line
Motor vehicles	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations	52,783	–	52,783
Grants			
Grants receivable	29,500	361,910	391,410
	82,283	361,910	444,193

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	35,289	–	35,289
Grants			
Grants receivable	68,668	255,225	323,893
	103,957	255,225	359,182

Analysis of restricted grants

	2025 **£**	2024 £
Awards For All	–	9,225
Bernicia Foundation	–	9,675
Community Foundation	27,500	25,000
WA Handley Trust	10,000	–
Delapage	–	20,000
Gateshead Council	183,068	76,170
Interlink	3,500	4,212
National Lottery	136,460	89,248
Sport England	–	10,000
Other Grants	1,382	11,695
Total	361,910	255,225

5. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	36	36	34	34

6. Other income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Hall hire	19,734	19,734	18,874	18,874
Office services	50,432	50,432	53,228	53,228
	70,166	70,166	72,102	72,102

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
General activities	118,133	273,937	392,070
Support costs	20,376	39,045	59,421
	138,509	312,982	451,491

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
General activities	146,607	210,807	357,414
Support costs	17,383	33,897	51,280
	163,990	244,704	408,694

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
General activities	392,070	57,521	449,591	406,894
Governance costs	–	1,900	1,900	1,800
	392,070	59,421	451,491	408,694

9. Analysis of support costs

	Analysis of support costs £	**Total 2025 £**	Total 2024 £
Communications and IT	4,743	4,743	3,959
General office	17,160	17,160	12,674
Finance costs	25,278	25,278	22,602
Governance costs	1,900	1,900	1,800
Motor	325	325	230
Depreciation	10,015	10,015	10,015
	59,421	59,421	51,280

10. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	10,015	10,015

11. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,900	1,800

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	151,300	126,279
Employer contributions to pension plans	1,935	511
	153,235	126,790

The average head count of employees during the year was 19 (2024: 18).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

14. Tangible fixed assets

	Freehold property	Fixtures and fittings	**Total**
	£	£	**£**
Cost			
At 1 April 2024 and 31 March 2025	760,000	148,600	908,600
Depreciation			
At 1 April 2024	–	121,635	121,635
Charge for the year	–	10,015	10,015
At 31 March 2025	–	131,650	131,650
Carrying amount			
At 31 March 2025	760,000	16,950	776,950
At 31 March 2024	760,000	26,965	786,965

15. Debtors

	2025	2024
	£	£
Trade debtors	5,267	7,841
Other debtors	783,731	758,524
	788,998	766,365

15. Debtors *(continued)*

The debtors above include the following amounts falling due after more than one year:

	2025	2024
	£	£
Other debtors	783,733	758,524

16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	12,000	12,000
Trade creditors	1,268	30,424
Accruals and deferred income	2,800	2,800
Social security and other taxes	5,543	1,143
	21,611	46,367

17. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Bank loans and overdrafts	303,398	319,554

The bank loans of £315,398 are secured against the assets of the charity.

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,935 (2024: £511).

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	**At 31 March 25**
	£	£	£	£
General funds	458,316	152,485	(138,509)	472,292

	At 1 April 2023	Income	Expenditure	At 31 March 24
	£	£	£	£
General funds	446,213	176,093	(163,990)	458,316

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	**At 31 March 25 £**
Restricted funds	854,081	361,910	(312,982)	903,009

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 24 £
Restricted funds	843,560	255,225	(244,704)	854,081

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	776,950	–	776,950
Current assets	20,351	903,009	923,360
Creditors less than 1 year	(21,611)	–	(21,611)
Creditors greater than 1 year	(303,398)	–	(303,398)
Net assets	472,292	903,009	1,375,301

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	786,965	–	786,965
Current assets	37,272	854,081	891,353
Creditors less than 1 year	(46,367)	–	(46,367)
Creditors greater than 1 year	(319,554)	–	(319,554)
Net assets	458,316	854,081	1,312,397

Restricted funds is grant funding and donations for particular projects.

21. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	**At 31 Mar 2025 £**
Cash at bank and in hand	124,988	9,374	134,362
Debt due within one year	(12,000)	–	(12,000)
Debt due after one year	(319,554)	16,156	(303,398)
	(206,566)	25,530	(181,036)

22. Related parties

The charity is the ultimate parent charity of Adler Housing a company registered under the Co-operative and Community Benefit Society Act 2014 (registered number 32212R). Adler Housing is a Registered Social Housing Provider with the Homes and Community Agency (registered number 4788). Adler Housing incurred a £10,730 deficit during the period to 31st March 2025. It had net assets of £1,860,909 as at 31st March 2025. During the year the charity supported the social housing development of Adler Housing. Debtors include an amount of £500,918 due from Adler Housing in respect of amounts loaned to enable Adler Housing to develop the Social Housing project.

The charity has taken advantage of the exemption provided by the Charities Act and SORP 2015 not to prepare group accounts. The accounts therefore present information about the charity as an individual charity and not about its group.

JEWISH COMMUNITY COUNCIL OF GATESHEAD

England & Wales - Charity number 1080339

Accounts

CHARITY REGISTRATION NUMBER: 1080339

Jewish Community Council of Gateshead

Unaudited Financial Statements

31 March 2024

WHITESIDE AND DAVIES LTD
Chartered Certified Accountants
158 Cromwell Road
Salford
M6 6DE

Jewish Community Council of Gateshead

Financial Statements

Year ended 31 March 2024

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8

Jewish Community Council of Gateshead

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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

Reference and administrative details

Registered charity name	Jewish Community Council of Gateshead
Charity registration number	1080339
Principal office	81 Bewick Road Gateshead NE8 1RR
The trustees	
	A Halberstadt D Schleider J Russell J Schleider
Independent examiner	Ian Graff FCCA 158 Cromwell Road Salford M6 6DE

Structure, governance and management

The charity is constituted as a charitable trust and is therefore governed by a trust deed. The constitution was adopted on 31 January 2000 and amended on 25 November 2020.

Recruitment and appointment of new trustees is in line with the trust deed, objectives of the charity and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

Objectives and activities

The Charity's objects are to do all such things as are exclusively charitable according to the law of England and Wales for the benefit of the public and in particular for the benefit of Jewish people living in the Borough of Gateshead and adjoining areas, including:

1. The provision of facilities for recreation and leisure-time occupation in the interests of social welfare with the object of improving their conditions of life, including the establishment and maintenance of a community centre;
2. The relief of unemployment or financial hardship for the benefit of the public in such ways as may be thought fit including the provision of education, training and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient, and assistance to find employment;
3. The promotion and support of voluntary and charitable organisations (provided that such promotion and support is for work that is exclusively charitable);
4. The advancement of health and physical and mental wellbeing through the delivery of health services, and social care and health care education; and
5. The relief of those in need by reason of financial hardship or other disadvantage including through the provision and support of housing and any associated amenities for persons in necessitous circumstances upon terms appropriate to their means.

Background and local context

The Jewish Community Council of Gateshead (JCCG) occupies pride of place as a pivotal community anchor body providing a wide range of services for the local Jewish community in a culturally sensitive way. Under its mission statement of 'Support-Advocacy-Opportunity', the JCCG works to actively break down barriers to improve people's social, economic and health & wellbeing prospects.

From its centrally located Bewick Centre Community Centre base, the JCCG works with people of all ages, delivering a range of community-benefit projects. In addition, the JCCG supports local charities and youth groups, with a focus on children and young adults with disabilities.

As a representative body, the JCCG works to represent the community through trusted partnerships formed over many years, resulting in better outcomes for the community. We work as a strategic partner with Gateshead Council, Northumbria Police, the NHS, Fire Service and other statutory bodies, and voluntary agencies such as Citizens Advice and Connected Voice and local and regional business support agencies. The JCCG also liaises with central Government in collaboration with national Jewish partner organisations such as Interlink and Agudath Israel Housing Association (AIHA).

In addition to ongoing dialogue with the Local Authority on a range of issues affecting the community, the JCCG's Project Director is a member of the Police and Crime Panel, the Gateshead Safeguarding Children's Partnership and other VCSE forums.

The JCCG's subsidiary Registered Housing Provider 'Adler Housing' continues to manage its housing stock, is actively engaged with partner Housing Associations to develop further social housing in the locality. Commencement of construction on its next project - which will see a further 20 family homes being created - is well underway in partnership with AIHA.

As an organisation engaged heavily in social welfare, the JCCG has partnered with stakeholders such as Campaign Against Child Poverty and other regional and national partners to engage extensively with Government on issues such as child poverty, the difficulties posed by the introduction of Universal Credit, and the two-child cap.

The JCCG is currently benefitting from a multi-year grant from The National Lottery Community Fund. The funding allows the organisation to initiate new community benefit projects and further build capacity. The JCCG also receives funding from the Tudor Trust, the Community Foundation, Sport England, Gateshead Council, and other grant making bodies.

Beneficiaries

The charity's beneficiaries are based within central Gateshead's densely populated urban core, living in wards ranking very low on the Indices of Multiple Deprivation.

The community faces multiple challenges around general disadvantage, poverty, lack of suitable housing, health inequalities, digital exclusion, and lack of access to services. Through its activities, the JCCG aims to close the gaps faced by the community, offering opportunity and equal access for all. We constantly aim to nurture and promote economic opportunity and prosperity, improved health and wellbeing outcomes, and sustainable development activity.

A current specific focus of the JCCG's work is around employment and business support, aiming to create and boost economic activity through the highly successful SPF-funded Yalla project that provides bespoke business enterprise support through themed workshops, networking events, one-to-one advice and mentoring; and family support, working in partnership with Gateshead Council to provide a Family Hub offer to the community that includes a range of family support services such

as a highly popular mother and baby drop-in, weekly midwifery clinic, baby massage and music and movement sessions.

The JCCG regularly collects feedback and data from its service users to measure change and impact, and to feed into the design and tailoring of projects in response to demand.

Services and activities

Services and activities that were offered by the JCCG during the period:

- Business and enterprise support
- Employment support and skills training
- Health awareness events, workshops and advice including mental health support
- Cultural Awareness training
- A suite of weekly exercise sessions
- Mother and baby drop-in
- Welfare and benefits guidance service
- Paperweight' Citizens Advice service
- Immunisation catch-up clinics
- Support for local voluntary groups and charities
- Bi-annual safety campaign
- Advocacy work
- Social housing

Community centre project

The JCCG is based at The Bewick Centre, its wholly owned base located in the heart of the community. A vital community asset, it is a buzzing focal point for an eclectic mix of social, leisure, and community facilities and activities. These include a multi-purpose hall, internet drop-in, Fitness Centre, conference facilities and office space. In any given week, hundreds of users pass through its doors to access services and activities.

Labriut Healthy Living Centre

The Labriut Healthy Living Centre, a flagship JCCG project, continues its successful track record of delivering a rich program of health-related events and educational material to a community which is often referred to as 'hard to reach'. In addition to a suite of exercise sessions for men and women, Labriut brings knowledge and understanding of health matters to the community in a culturally sensitive way via awareness-raising and events.

Labriut Healthy Living Centre has a long and distinguished history of acting as a single point of access to the community for Gateshead Council Public Health Team and other health agencies. Labriut play the role of trusted middleman to ensure that Gateshead Council and NHS organisations have a partner to work with to secure access to the community and deliver its statutory and other obligations.

Hospital Chaplaincy

Two JCCG Board Members occupy key roles within local Health Trusts. One is an Appointed Governor at the QE Hospital and Honorary Chaplain with the Newcastle NHS Trust, and the other is Honorary Chaplain at Newcastle upon Tyne Hospitals NHS Foundation Trust and Honorary

Conclusion

In the furtherance of these charitable objects, the charity is expecting to raise funds and invite and receive from any person or persons whatsoever by way of subscription, donation and otherwise, provided that the charity does not undertake any permanent trading activities in raising funds for their charitable objects.

At the conclusion of another successful and industrious year for the JCCG, we take this opportunity to express thanks to all the partner organisations and funders, and in particular our dedicated staff and growing cadre of dedicated volunteers, who have supported the activities and projects of the JCCG this year.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

Achievements and performance

The charity increased its charitable activities in the year mainly through the provision of recreational facilities, the relief of unemployment and the advancement of health and wellbeing.

Financial review

Total income for the year has increased over the year by £73,231.

Direct charitable expenditure has increased by £24,781.

Governance costs were slightly lower than last year.

Reserves Policy

Funds are available to permit the charity to continue in operation in the medium to long term and to continue to fund worthwhile projects. Unrestricted funds carried forward amounted to £458,316 (2023: £446,213), of which £37,272 represent funds in cash at bank and in hand, with the remaining representing equity in the charity's buildings and are not available for day-to-day activities. Restricted funds carried forward are £854,081 (2023: 843,560).

Arrangements are in hand to continue to raise funds to finance the charity's activities and projects.

The trustees' annual report was approved on 20 January 2025 and signed on behalf of the board of trustees by:

D Schleider
Trustee

Jewish Community Council of Gateshead

Independent Examiner's Report to the Trustees of Jewish Community Council of Gateshead

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Jewish Community Council of Gateshead ('the charity') for the year ended 31 March 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 ('the Act').

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 charity as required by section 130 of the Act; or

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 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.

Ian Graff FCCA
Independent Examiner

158 Cromwell Road
Salford
M6 6DE

Jewish Community Council of Gateshead

Statement of Financial Activities

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 **Total funds** £	2023 Total funds £
Income and endowments					
Donations and legacies	**4**	103,957	255,225	359,182	273,139
Investment income	**5**	34	–	34	6
Other income	**6**	72,102	–	72,102	84,942
Total income		176,093	255,225	431,318	358,087
Expenditure					
Expenditure on charitable activities	**7,8**	163,990	244,704	408,694	383,913
Total expenditure		163,990	244,704	408,694	383,913
Net income/(expenditure) and net movement in funds		12,103	10,521	22,624	(25,826)
Reconciliation of funds					
Total funds brought forward		446,213	843,560	1,289,773	1,315,599
Total funds carried forward		458,316	854,081	1,312,397	1,289,773

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

The notes on pages 8 to 17 form part of these financial statements.

Jewish Community Council of Gateshead

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	**14**	786,965	763,274
Current assets			
Debtors	**15**	766,365	773,332
Cash at bank and in hand		124,988	115,669
		891,353	889,001
Creditors: amounts falling due within one year	**16**	46,367	30,278
Net current assets		844,986	858,723
Total assets less current liabilities		1,631,951	1,621,997
Creditors: amounts falling due after more than one year	**17**	319,554	332,224
Net assets		1,312,397	1,289,773
Funds of the charity			
Restricted funds		854,081	843,560
Unrestricted funds		458,316	446,213
Total charity funds	**19**	1,312,397	1,289,773

These financial statements were approved by the board of trustees and authorised for issue on 20 January 2025, and are signed on behalf of the board by:

D Schleider
Trustee

The notes on pages 8 to 17 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 81 Bewick Road, Gateshead, NE8 1RR.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies ***(continued)***

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies ***(continued)***

Tangible assets ***(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donations	35,289	–	35,289
Grants			
Grants receivable	68,668	255,225	323,893
	103,957	255,225	359,182

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	9,444	–	9,444
Grants			
Grants receivable	74,000	189,695	263,695
	83,444	189,695	273,139

Analysis of restricted grants

	2024 **£**	2023 £
Awards For All	9,225	10,000
Bernicia Foundation	9,675	–
Community Foundation	25,000	10,000
Connected Voice	–	4,000
Delapage	20,000	–
Virgin Money Foundation	–	23,048
Gateshead Council	76,170	29,300
Interlink	4,212	8,424
National Lottery	89,248	87,923
Sport England	10,000	10,000
Other Grants	11,695	7,000
	255,225	189,695

5. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	34	34	6	6

6. Other income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Other income	–	–	–
Hall hire	18,874	–	18,874
Office services	53,228	–	53,228
	72,102	–	72,102

6. Other income *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Other income	220	3,299	3,519
Hall hire	29,848	–	29,848
Office services	51,575	–	51,575
	81,643	3,299	84,942

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
General activities	146,607	210,807	357,414
Social housing scheme	–	–	–
Support costs	17,383	33,897	51,280
	163,990	244,704	408,694

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General activities	171,996	178,911	350,907
Social housing scheme	100	–	100
Support costs	24,821	8,085	32,906
	196,917	186,996	383,913

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2024 £**	Total fund 2023 £
General activities	357,414	49,480	406,894	381,523
Social housing scheme	–	–	–	100
Governance costs	–	1,800	1,800	2,290
	357,414	51,280	408,694	383,913

9. Analysis of support costs

	Analysis of support costs £	**Total 2024 £**	Total 2023 £
Communications and IT	3,959	3,959	3,786
General office	12,674	12,674	9,989
Finance costs	22,602	22,602	15,889
Governance costs	1,800	1,800	2,290
Motor	230	230	952
Depreciation	10,015	10,015	–
	51,280	51,280	32,906

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	10,015	–

11. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,800	2,290

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	126,279	96,022
Employer contributions to pension plans	511	886
	126,790	96,908

The average head count of employees during the year was 18 (2023: 17).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

14. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	**Total £**
Cost				
At 1 April 2023	760,000	114,894	10,915	885,809
Additions	–	33,706	–	33,706
Disposals	–	–	(10,915)	(10,915)
At 31 March 2024	760,000	148,600	–	908,600
Depreciation				
At 1 April 2023	–	111,620	10,915	122,535
Charge for the year	–	10,015	–	10,015
Disposals	–	–	(10,915)	(10,915)
At 31 March 2024	–	121,635	–	121,635
Carrying amount				
At 31 March 2024	760,000	26,965	–	786,965
At 31 March 2023	760,000	3,274	–	763,274

15. Debtors

	2024 £	2023 £
Trade debtors	7,841	5,281
Other debtors	758,524	768,051
	766,365	773,332

The debtors above include the following amounts falling due after more than one year:

	2024 £	2023 £
Group undertakings	758,524	768,051

16. Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans and overdrafts	12,000	12,000
Trade creditors	30,424	12,522
Accruals and deferred income	2,800	2,800
Social security and other taxes	1,143	2,956
	46,367	30,278

17. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Bank loans and overdrafts	319,554	332,224

The bank loans of £331,554 are secured against the assets of the charity.

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £511 (2023: £886).

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	**At 31 March 24**
	£	£	£	£
General funds	446,213	176,093	(163,990)	458,316

	At 1 April 2022	Income	Expenditure	At 31 March 23
	£	£	£	£
General funds	478,037	165,093	(196,917)	446,213

Restricted funds

	At 1 April 2023	Income	Expenditure	**At 31 March 24**
	£	£	£	£
Restricted funds	843,560	255,225	(244,704)	854,081

	At 1 April 2022	Income	Expenditure	At 31 March 23
	£	£	£	£
Restricted funds	837,562	192,994	(186,996)	843,560

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	786,965	–	786,965
Current assets	37,272	854,081	891,353
Creditors less than 1 year	(46,367)	–	(46,367)
Creditors greater than 1 year	(319,554)	–	(319,554)
Net assets	458,316	854,081	1,312,397

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	763,274	–	763,274
Current assets	45,441	843,560	889,001
Creditors less than 1 year	(30,278)	–	(30,278)
Creditors greater than 1 year	(332,224)	–	(332,224)
Net assets	446,213	843,560	1,289,773

Restricted funds is grant funding and donations for particular projects.

21. Related parties

The charity is the ultimate parent charity of Adler Housing a company registered under the Co-operative and Community Benefit Society Act 2014 (registered number 32212R). Adler Housing is a Registered Social Housing Provider with the Homes and Community Agency (registered number 4788). Adler Housing incurred a £19,481 deficit during the period to 31st March 2024. It had net assets of £1,887,867 as at 31st March 2024.

During the year the charity supported the social housing development of Adler Housing. Debtors include an amount of £487,603 due from Adler Housing in respect of amounts loaned to enable Adler Housing to develop the Social Housing project.

The charity has taken advantage of the exemption provided by the Charities Act and SORP 2015 not to prepare group accounts. The accounts therefore present information about the charity as an individual charity and not about its group.

.

JEWISH COMMUNITY COUNCIL OF GATESHEAD

England & Wales - Charity number 1080339

Accounts

CHARITY REGISTRATION NUMBER: 1080339

Jewish Community Council of Gateshead

Unaudited Financial Statements

31 March 2023

WHITESIDE AND DAVIES
Chartered Certified Accountants
158 Cromwell Road
Salford M6 6DE

Jewish Community Council of Gateshead

Financial Statements

Year ended 31 March 2023

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	6
Statement of financial activities	7
Statement of financial position	8
Statement of cash flows	9
Notes to the financial statements	10

Jewish Community Council of Gateshead

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Jewish Community Council of Gateshead
Charity registration number	1080339
Principal office	81 Bewick Road Gateshead NE8 1RR
The trustees	
	A Halberstadt D Schleider J Russell J Schleider
Independent examiner	Ian Graff FCCA 158 Cromwell Road Salford M6 6DE

Structure, governance and management

Recruitment and appointment of new trustees is in line with the trust deed, objectives of the charity and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

The charity is constituted as a charitable trust and is therefore governed by a trust deed. The constitution was adopted on 31 January 2000 and amended on 25 November 2020.

Objectives and activities

The charitable trust is constituted and governed by a trust deed.

The Charity's objects are to do all such things as are exclusively charitable according to the law of England and Wales for the benefit of the public and in particular for the benefit of Jewish people living in the Borough of Gateshead and adjoining areas, including: (i) The provision of facilities for recreation and leisure-time occupation in the interests of social welfare with the object of improving their conditions of life, including the establishment and maintenance of a community centre; (ii) The relief of unemployment or financial hardship for the benefit of the public in such ways as may be thought fit including the provision of education, training and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient, and assistance to find employment; (iii) The promotion and support of voluntary and charitable organisations (provided that such promotion and support is for work that is exclusively charitable); (iv) The advancement of health and physical and mental wellbeing through the delivery of health services, and social care and health care education; and (v) The relief of those in need by reason of financial hardship or other disadvantage including through the provision and support of housing and any associated amenities for persons in necessitous circumstances upon terms appropriate to their means.

In the furtherance of these charitable objects, the charity is expecting to raise funds and invite and receive from any person or persons whatsoever by way of subscription, donation and otherwise, provided that the charity does not undertake any permanent trading activities in raising funds for their charitable objects.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

Financial review

Total income for the year has decreased over the year by £81,172.

Direct charitable expenditure has decreased by £133,908.

Governance costs were slightly higher than last year.

Funds are available to permit the charity to continue in operation in the medium to long term and to continue to fund worthwhile projects.

Arrangements are in hand to continue to raise funds to finance the charity's activities and projects.

Background and local context

Now celebrating its 26th year, the Jewish Community Council of Gateshead (JCCG) continues to occupy pride of place as a pivotal community anchor body providing a wide range of services for the local Jewish community in a culturally sensitive way. Under its mission statement of ‘Support-Advocacy-Opportunity’, the JCCG works to actively break down barriers to improve people’s social, economic and health & wellbeing prospects.

From its centrally located Bewick Centre Community Centre base, the JCCG works with people of all ages, delivering a range of community-benefit projects. In addition, the JCCG supports local charities and youth groups, with a focus on children with disabilities.

The JCCG works to represent the community and in that capacity is a strategic partner with Gateshead Council, Northumbria Police, the NHS, Fire Service and other statutory bodies, and voluntary agencies such as Citizens Advice and Connected Voice. Trusted partnerships formed over many years, result in better outcomes for the community. The JCCG also liaises with central Government in collaboration with national Jewish partner organisations.

Apart from ongoing dialogue with the Local Authority on a range of issues affecting the community, the JCCG's Project Director is a member of the Police and Crime Panel and the Gateshead Safeguarding Children's Partnership.

As an organisation engaged heavily in social welfare, the JCCG has partnered with stakeholders such as Campaign Against Child Poverty and other regional and national partners to engage extensively with Government on issues such as child poverty, the difficulties posed by the introduction of Universal Credit (to which the North East is currently migrating), and the two-child cap.

The JCCG's subsidiary Registered Housing Provider Adler Housing, as well as continuing to manage its housing stock, is actively engaged with partner Housing Associations to develop further social housing in the locality. We are encouraged by the commencement of construction on its next project which will see a further 20 family homes being created, in partnership with AIHA.

The JCCG is currently benefitting from a year grant from The National Lottery Community Fund. The funding allows the organisation to initiate new community benefit projects and further build capacity. The JCCG also receives funding from the Tudor Trust, the Community Foundation, Sport England, and other grant making bodies.

Beneficiaries

The charity's beneficiaries are based within central Gateshead's densely populated urban core, living in wards ranking very low on the Indices of Multiple Deprivation.

The community faces multiple challenges around general disadvantage, poverty, lack of suitable housing, health inequalities, digital exclusion, and lack of access to services. Through its activities, the JCCG aims to close the gaps faced by the community, offering opportunity and equal access for all. We constantly aim to nurture and promote economic opportunity and prosperity, improved health and wellbeing outcomes, and sustainable development activity.

A current specific focus of the JCCG's work is around employment and business support, aiming to upskill community members and boost economic activity; and family support, working in partnership with Gateshead Council to provide a Family Hub offering to the community.

The JCCG regularly collects feedback and data from its service users to measure change and impact, and to feed into the design and tailoring of projects in response to demand.

Services and activities

Services and activities that were offered by the JCCG during the period:

- Employment support and skills training
- Business and enterprise support
- Support for local voluntary groups and charities
- Welfare and benefits guidance service
- Cultural Awareness training
- 'Paperweight' Citizens Advice service
- Health awareness events, workshops and advice including mental health support
- A range of weekly exercise sessions
- Immunisation catch-up clinics
- Support for families including mother and baby events
- Safety campaigns
- Advocacy work
- Social housing

Community centre project

The JCCG is based at The Bewick Centre, its wholly owned base located in the heart of the community. A vital community asset, it is a buzzing focal point for an eclectic mix of social, leisure, and community facilities and activities. These include a multi-purpose hall, internet drop-in, Fitness Centre, conference facilities and office space. During an average week, hundreds of users pass through its doors to access services and activities.

Labriut Healthy Living Centre

The Labriut Healthy Living Centre, a flagship JCCG project, continues its successful track record of delivering a rich program of health-related events and educational material to a community which is often referred to as 'hard to reach'. In addition to a suite of exercise sessions for men and women, Labriut brings knowledge and understanding of health matters to the community in a culturally sensitive way via awareness-raising and events.

Labriut Healthy Living Centre has a long and distinguished history of acting as a single point of access to the community for Gateshead Council Public Health Team and other health agencies. Labriut play the role of trusted middleman to ensure that Gateshead Council and NHS organisations have a partner to work with to secure access to the community and deliver its statutory and other obligations.

Hospital Chaplaincy

Two JCCG Board Members occupy key roles within local Health Trusts. One is an Appointed Governor at the QE Hospital and Honorary Chaplain with the Newcastle NHS Trust, and the other is Honorary Chaplain at Newcastle upon Tyne Hospitals NHS Foundation Trust and Honorary Chaplain at the QE Hospital.

Conclusion

At the conclusion of another successful and industrious year for the JCCG, we take this opportunity to express thanks to all the partner organisations and funders, and in particular our dedicated staff and volunteers, who have supported the activities and projects of the JCCG this year.

The trustees' annual report was approved on 25 January 2024 and signed on behalf of the board of trustees by:

D Schleider
Trustee

Jewish Community Council of Gateshead

Independent Examiner's Report to the Trustees of Jewish Community Council of Gateshead

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Jewish Community Council of Gateshead ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 charity as required by section 130 of the Act; or

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 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.

Ian Graff FCCA
Independent Examiner

158 Cromwell Road
Salford
M6 6DE

Jewish Community Council of Gateshead

Statement of Financial Activities

Year ended 31 March 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 **Total funds** £	2022 Total funds £
Income and endowments					
Donations and legacies	**4**	83,444	189,695	273,139	358,948
Investment income	**5**	6	–	6	4
Other income	**6**	81,643	3,299	84,942	80,307
Total income		165,093	192,994	358,087	439,259
Expenditure					
Expenditure on charitable activities	**7,8**	196,917	186,996	383,913	517,821
Total expenditure		196,917	186,996	383,913	517,821
Net expenditure and net movement in funds		(31,824)	5,998	(25,826)	(78,562)
Reconciliation of funds					
Total funds brought forward		478,037	837,562	1,315,599	1,394,161
Total funds carried forward		446,213	843,560	1,289,773	1,315,599

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

The notes on pages 10 to 19 form part of these financial statements.

Jewish Community Council of Gateshead

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	**13**	763,274	763,274
Current assets			
Debtors	**14**	773,332	802,070
Cash at bank and in hand		115,669	128,518
		889,001	930,588
Creditors: amounts falling due within one year	**15**	30,278	31,406
Net current assets		858,723	899,182
Total assets less current liabilities		1,621,997	1,662,456
Creditors: amounts falling due after more than one year	**16**	332,224	346,857
Net assets		1,289,773	1,315,599
Funds of the charity			
Restricted funds		843,560	837,562
Unrestricted funds		446,213	478,037
Total charity funds	**19**	1,289,773	1,315,599

These financial statements were approved by the board of trustees and authorised for issue on 25 January 2024, and are signed on behalf of the board by:

D Schleider
Trustee

The notes on pages 10 to 19 form part of these financial statements.

Jewish Community Council of Gateshead

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net expenditure	(25,826)	(78,562)
Adjustments for:		
Government grant income	–	(3,686)
Other interest receivable and similar income	(6)	(4)
Interest payable and similar charges	15,889	73
Accrued (income)/expenses	(3,393)	1,500
Changes in:		
Trade and other debtors	28,738	37,650
Trade and other creditors	2,265	(1,907)
Cash generated from operations	17,667	(44,936)
Interest paid	(15,889)	(73)
Interest received	6	4
Net cash from/(used in) operating activities	1,784	(45,005)
Cash flows from financing activities		
Proceeds from borrowings	(14,633)	(15,325)
Government grant income	–	3,686
Net cash used in financing activities	(14,633)	(11,639)
Net decrease in cash and cash equivalents	(12,849)	(56,644)
Cash and cash equivalents at beginning of year	128,518	185,162
Cash and cash equivalents at end of year	115,669	128,518

The notes on pages 10 to 19 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 81 Bewick Road, Gateshead, NE8 1RR.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies ***(continued)***

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% straight line
Motor vehicles	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

3. Accounting policies ***(continued)***

Financial instruments ***(continued)***

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations			
Donations	9,444	–	9,444
Grants			
Grants receivable	74,000	189,695	263,695
Government grant income	–	–	–
	83,444	189,695	273,139

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	20,624	–	20,624
Grants			
Grants receivable	12,000	322,638	334,638
Government grant income	3,686	–	3,686
	36,310	322,638	358,948

Analysis of restricted grants

	2023 **£**	2022 £
Awards For All	10,000	
Community Foundation	10,000	14,500
CST		28,000
Gateshead Council	29,300	124,538
Handley Trust		9,000
Interlink	8,424	10,874
National Lottery Community Fund	87,923	95,274
Other Grants – under £5,000	11,000	5,500
Sport England	10,000	
Tudor Trust		25,000
Virgin Money Foundation	23,048	9,952
	189,695	322,638

5. Investment income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	6	6	4	4

6. Other income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Other income	220	3,299	3,519
Hall hire	29,848	–	29,848
Office services	51,575	–	51,575
	81,643	3,299	84,942

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Other income	2,398	–	2,398
Hall hire	16,743	–	16,743
Office services	61,166	–	61,166
	80,307	–	80,307

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
General activities	171,996	178,911	350,907
Social housing scheme	100	–	100
Support costs	24,821	8,085	32,906
	196,917	186,996	383,913

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General activities	141,370	344,825	486,195
Social housing scheme	–	8,228	8,228
Support costs	4,465	18,933	23,398
	145,835	371,986	517,821

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2023 £**	Total fund 2022 £
General activities	350,907	30,616	381,523	508,093
Social housing scheme	100	–	100	8,228
Governance costs	–	2,290	2,290	1,500
	351,007	32,906	383,913	517,821

9. Analysis of support costs

	Analysis of support costs £	**Total 2023 £**	Total 2022 £
Communications and IT	3,786	3,786	3,766
General office	9,989	9,989	15,648
Finance costs	15,889	15,889	73
Governance costs	2,290	2,290	1,500
Motor	952	952	2,411
	32,906	32,906	23,398

10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,290	1,500

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	96,022	101,497
Employer contributions to pension plans	886	1,873
	96,908	103,370

The average head count of employees during the year was 17 (2022: 17).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	**Total £**
Cost				
At 1 April 2022 and 31 March 2023	760,000	114,894	10,915	885,809
Depreciation				
At 1 April 2022 and 31 March 2023	–	111,620	10,915	122,535
Carrying amount				
At 31 March 2023	760,000	3,274	–	763,274
At 31 March 2022	760,000	3,274	–	763,274

14. Debtors

	2023	2022
	£	£
Trade debtors	5,281	5,012
Other debtors	768,051	797,058
	773,332	802,070

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	12,000	12,000
Trade creditors	12,522	13,213
Accruals and deferred income	2,800	6,193
Social security and other taxes	2,956	–
	30,278	31,406

16. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	332,224	346,857

The bank loans of £344,224 are secured against the assets of the charity.

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £886 (2022: £1,873).

18. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	–	3,686

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	**At 31 March 23 £**
General funds	478,037	165,093	(196,917)	446,213

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 22 £
General funds	507,251	116,621	(145,835)	478,037

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	**At 31 March 23 £**
Restricted funds	837,562	192,994	(186,996)	843,560

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 22 £
Restricted funds	886,910	322,638	(371,986)	837,562

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Tangible fixed assets	763,274	–	763,274
Current assets	45,441	843,560	889,001
Creditors less than 1 year	(30,278)	–	(30,278)
Creditors greater than 1 year	(332,224)	–	(332,224)
Net assets	446,213	843,560	1,289,773

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	763,274	–	763,274
Current assets	94,110	837,562	931,672
Creditors less than 1 year	(32,490)	–	(32,490)
Creditors greater than 1 year	(346,857)	–	(346,857)
Net assets	478,037	837,562	1,315,599

20. Analysis of net assets between funds *(continued)*

Restricted funds is grant funding and donations for particular projects.

21. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	**At 31 Mar 2023**
	£	£	**£**
Cash at bank and in hand	128,518	(12,849)	115,669
Debt due within one year	(12,000)	–	(12,000)
Debt due after one year	(346,857)	14,633	(332,224)
	(230,339)	1,784	(228,555)

22. Related parties

The charity is the ultimate parent charity of Adler Housing a company registered under the Co-operative and Community Benefit Society Act 2014 (registered number 32212R). Adler Housing is a Registered Social Housing Provider with the Homes and Community Agency (registered number 4788).
Adler Housing incurred a £1,996 deficit during the period to 31st March 2023. It had net assets of £1,947,509 as at 31st March 2023.

During the year the charity supported the social housing development of Adler Housing. Debtors include an amount of £518,051 due from Adler Housing in respect of amounts loaned to enable Adler Housing to develop the Social Housing project.

The charity has taken advantage of the exemption provided by the Charities Act and SORP 2015 not to prepare group accounts. The accounts therefore present information about the charity as an individual charity and not about its group.

JEWISH COMMUNITY COUNCIL OF GATESHEAD

England & Wales - Charity number 1080339

Accounts

CHARITY REGISTRATION NUMBER: 1080339

Jewish Community Council of Gateshead

Unaudited Financial Statements

31 March 2022

WHITESIDE AND DAVIES ACCOUNTANTS LTD
Chartered Certified Accountants
158 Cromwell Road
Salford
M6 6DE

Jewish Community Council of Gateshead

Financial Statements

Year ended 31 March 2022

	Page
Trustees' annual report	**1**
Independent examiner's report to the trustees	**6**
Statement of financial activities	**7**
Statement of financial position	**8**
Statement of cash flows	**9**
Notes to the financial statements	**10**

Jewish Community Council of Gateshead

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Jewish Community Council of Gateshead
Charity registration number	1080339
Principal office	81 Bewick Road Gateshead NE8 1RR
The trustees	
	A Ellinson A Halberstadt D Schleider J Russell J Schleider Dr S Ruttenberg
Independent examiner	Hyman Davies FCCA 158 Cromwell Road Salford M6 6DE

Structure, governance and management

Recruitment and appointment of new trustees is in line with the trust deed, objectives of the charity and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

The charity is constituted as a charitable trust and is therefore governed by a trust deed. The constitution was adopted on 14 April 2000 and amended on 25 November 2020.

Objectives and activities

The charitable trust is constituted and governed by a trust deed.

The Charity's objects are to do all such things as are exclusively charitable according to the law of England and Wales for the benefit of the public and in particular for the benefit of Jewish people living in the Borough of Gateshead and adjoining areas, including: (i) The provision of facilities for recreation and leisure-time occupation in the interests of social welfare with the object of improving their conditions of life, including the establishment and maintenance of a community centre; (ii) The relief of unemployment or financial hardship for the benefit of the public in such ways as may be thought fit including the provision of education, training and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient, and assistance to find employment; (iii) The promotion and support of voluntary and charitable organisations (provided that such promotion and support is for work that is exclusively charitable); (iv) The advancement of health and physical and mental wellbeing through the delivery of health services, and social care and health care education; and (v) The relief of those in need by reason of financial hardship or other disadvantage including through the provision and support of housing and any associated amenities for persons in necessitous circumstances upon terms appropriate to their means.

In the furtherance of these charitable objects, the charity is expecting to raise funds and invite and receive from any person or persons whatsoever by way of subscription, donation and otherwise, provided that the charity does not undertake any permanent trading activities in raising funds for their charitable objects.

Public benefit
The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

Financial review

Total income for the year has decreased over the year by £132,844.

Direct charitable expenditure has decreased by £58,849.

Governance costs have remained in line with previous years.

Funds are available to permit the charity to continue in operation in the medium to long term and to continue to fund worthwhile projects.

Arrangements are in hand to continue to raise funds to finance the charity's activities and projects.

The trustees' annual report was approved on 18 January 2023 and signed on behalf of the board of trustees by:

D Schleider
Trustee

JEWISH COMMUNITY COUNCIL OF GATESHEAD

Annual Report - Year to 31 March 2022

Background and local context

Now celebrating its 25th year, the Jewish Community Council of Gateshead (JCCG) continues to occupy pride of place as a pivotal community anchor body providing a wide range of services for the local Jewish community in a culturally sensitive way. Under its mission statement of 'Support-Advocacy-Opportunity', the JCCG works to actively break down barriers to improve people's social, economic and health & wellbeing prospects.

From its centrally located Bewick Centre Community Centre base, the JCCG manages and delivers a range of projects. In addition, the JCCG supports local charities and youth groups, and works with children with disabilities and the elderly.

The JCCG is a strategic partner with Gateshead Council and works closely with local law enforcement, NHS, Fire Service and other statutory bodies, and voluntary agencies such as Citizens Advice. Trusted partnerships formed over many years, result in better outcomes for the community. The JCCG also liaises with Government in collaboration with national Jewish partner organisations.

Apart from ongoing dialogue with the Local Authority on a range of issues affecting the community, the JCCG's Project Director is a member of the Police and Crime Panel and the Gateshead Safeguarding Children's Partnership.

As an organisation engaged heavily in social welfare, the JCCG has partnered with stakeholders such as Campaign Against Child Poverty and other regional and national partners to engage extensively with Government on issues such as child poverty, the difficulties posed by the introduction of Universal Credit, and the two-child cap

The JCCG's subsidiary Registered Housing Provider Adler Housing, as well as continuing to manage its housing stock, is actively engaged with partner Housing Associations to develop further social housing in the locality. We are encouraged by a recent planning approval which will see a further 20 family homes being created.

The JCCG is currently benefitting from a 3-year grant from The National Lottery Community Fund. The funding allows the organisation to initiate new community benefit projects and further build capacity. The JCCG also receives funding from the Tudor Trust and other grant making bodies.

Beneficiaries

The charity's beneficiaries are based within central Gateshead's densely populated urban core, living in wards ranking very low on the Indices of Multiple Deprivation.

The community faces multiple challenges around general disadvantage, poverty, lack of suitable housing, health inequalities, digital exclusion, and lack of access to services. Through its activities, the JCCG aims to do its bit in closing the gaps faced by the community, offering opportunity and equal access for all. We constantly aim to nurture and promote economic opportunity and prosperity, improved health and wellbeing outcomes, and sustainable development activity.

The JCCG regularly collects feedback and data from its service users to measure change and impact, and to feed into the design and tailoring of projects in response to demand.

Services and activities

Services and activities that were offered by the JCCG during the period:

- Employment support
- Skills training
- Business and enterprise support
- Support for local voluntary groups and charities
- Welfare and benefits guidance service
- Cultural Awareness training
- Paperweight Citizens Advice service
- Health awareness events, workshops and advice including mental health support
- A range of weekly exercise sessions
- Immunisation catch-up clinics
- Support for families including mother and baby events and annual sale of safety equipment
- Advocacy with the Local Authority
- Social housing

Community centre project

The JCCG is based at The Bewick Centre, its wholly owned base located in the heart of the community. A vital community asset, it is a buzzing focal point for an eclectic mix of social, leisure, and community facilities and activities. These include a multi-purpose hall, internet drop-in, Fitness Centre, conference facilities and office space. In an average week, hundreds pass through its doors to access services and activities.

Labriut Healthy Living Centre

The Labriut Healthy Living Centre, a flagship JCCG project, continues its successful track record of delivering a rich program of health-related events and educational material to a community which can be hard to reach.

Labriut Healthy Living Centre has a long and distinguished history of acting as a single point of access to the community for Gateshead Council Public Health Team and other health agencies. Traditionally a 'hard to reach' community, Labriut have played the role of trusted middleman to ensure that Gateshead Council and NHS organisations have a partner to work with to secure access to the community and deliver its statutory and other obligations.

Hospital Chaplaincy

Two JCCG Board Members occupy key roles within local Health Trusts, one is an Appointed Governor at the QE Hospital and Honorary Chaplain with the Newcastle NHS Trust, and a further board member is Honorary Chaplain at Newcastle upon Tyne Hospitals NHS Foundation Trust and Honorary Chaplain at the QE Hospital.

Conclusion

At the conclusion of another successful and industrious year for the JCCG, we take this opportunity to express thanks to all the partner organisations and funders, and in particular our dedicated staff and volunteers, who have supported the activities and projects of the JCCG this year.

Jewish Community Council of Gateshead

Independent Examiner's Report to the Trustees of Jewish Community Council of Gateshead

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Jewish Community Council of Gateshead ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 charity as required by section 130 of the Act; or

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 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.

Hyman Davies FCCA
Independent Examiner

158 Cromwell Road
Salford
M6 6DE

Jewish Community Council of Gateshead

Statement of Financial Activities

Year ended 31 March 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 **Total funds £**	2021 Total funds £
Income and endowments					
Donations and legacies	**4**	36,310	322,638	358,948	506,651
Investment income	**5**	4	–	4	26
Other income	**6**	80,307	–	80,307	65,426
Total income		116,621	322,638	439,259	572,103
Expenditure					
Expenditure on charitable activities	**7,8**	145,835	371,986	517,821	578,794
Total expenditure		145,835	371,986	517,821	578,794
Net expenditure and net movement in funds		(29,214)	(49,348)	(78,562)	(6,691)
Reconciliation of funds					
Total funds brought forward		507,251	886,910	1,394,161	1,400,852
Total funds carried forward		478,037	837,562	1,315,599	1,394,161

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

The notes on pages 10 to 19 form part of these financial statements.

Jewish Community Council of Gateshead

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	**14**	763,274	763,274
Current assets			
Debtors	**15**	802,070	839,720
Cash at bank and in hand		128,518	185,162
		930,588	1,024,882
Creditors: amounts falling due within one year	**16**	31,406	31,813
Net current assets		899,182	993,069
Total assets less current liabilities		1,662,456	1,756,343
Creditors: amounts falling due after more than one year	**17**	346,857	362,182
Net assets		1,315,599	1,394,161
Funds of the charity			
Restricted funds		837,562	886,910
Unrestricted funds		478,037	507,251
Total charity funds	**20**	1,315,599	1,394,161

These financial statements were approved by the board of trustees and authorised for issue on 18 January 2023, and are signed on behalf of the board by:

D Schleider
Trustee

The notes on pages 10 to 19 form part of these financial statements.

Jewish Community Council of Gateshead

Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net expenditure	(78,562)	(6,691)
Adjustments for:		
Depreciation of tangible fixed assets	–	2,000
Government grant income	(3,686)	(24,706)
Other interest receivable and similar income	(4)	(26)
Interest payable and similar charges	73	72
Accrued expenses	1,500	2,043
Changes in:		
Trade and other debtors	37,650	(16,034)
Trade and other creditors	(1,907)	4,362
Cash generated from operations	(44,936)	(38,980)
Interest paid	(73)	(72)
Interest received	4	26
Net cash used in operating activities	(45,005)	(39,026)
Cash flows from financing activities		
Proceeds from borrowings	(15,325)	(15,035)
Government grant income	3,686	24,706
Net cash (used in)/from financing activities	(11,639)	9,671
Net decrease in cash and cash equivalents	(56,644)	(29,355)
Cash and cash equivalents at beginning of year	185,162	214,517
Cash and cash equivalents at end of year	128,518	185,162

The notes on pages 10 to 19 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 81 Bewick Road, Gateshead, NE8 1RR.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% straight line
Motor vehicles	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Donations			
Donations	20,624	–	20,624
Grants			
Grants receivable	12,000	322,638	334,638
Social housing scheme grant	–	–	–
COVID-19 grant	–	–	–
Government grant income	3,686	–	3,686
	36,310	322,638	358,948

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	19,103	–	19,103
Grants			
Grants receivable	–	305,962	305,962
Social housing scheme grant	–	51,364	51,364
COVID-19 grant	–	105,516	105,516
Government grant income	24,706	–	24,706
	43,809	462,842	506,651

Analysis of restricted grants

	2022 **£**	2021 £
Community Foundation	14,500	5,000
CST	28,000	–
Gateshead Council	124,538	108,450
Handley Trust	9,000	–
Homes England	–	48,464
Interlink	10,874	10,348
National Lottery	95,274	211,456
Other Grants	5,500	24,124
Rank Foundation	–	25,000
Tudor Trust	25,000	24,000
Virgin Money Foundation	9,952	–
	322,638	456,842

5. Investment income

	Unrestricted Funds 2022 £	**Total Funds 2022 £**	Unrestricted Funds 2021 £	Total Funds 2021 £
Bank interest receivable	4	4	26	26

6. Other income

	Unrestricted Funds 2022 £	**Total Funds 2022 £**	Unrestricted Funds 2021 £	Total Funds 2021 £
Other income	2,398	2,398	9,400	9,400
Hall hire	16,743	16,743	9,061	9,061
Office services	61,166	61,166	46,965	46,965
	80,307	80,307	65,426	65,426

7. Expenditure on charitable activities by fund type

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	**Total Funds 2022 £**
General activities	141,370	344,825	486,195
Social housing scheme	–	8,228	8,228
COVID-19 assistance	–	–	–
Support costs	4,465	18,933	23,398
	145,835	371,986	517,821

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
General activities	112,503	296,508	409,011
Social housing scheme	–	49,074	49,074
COVID-19 assistance	–	105,346	105,346
Support costs	6,069	9,294	15,363
	118,572	460,222	578,794

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2022 £**	Total fund 2021 £
General activities	486,195	21,898	508,093	422,874
Social housing scheme	8,228	–	8,228	49,074
COVID-19 assistance	–	–	–	105,346
Governance costs	–	1,500	1,500	1,500
	494,423	23,398	517,821	578,794

9. Analysis of support costs

	Analysis of support costs £	**Total 2022 £**	Total 2021 £
Premises	–	–	2,000
Communications and IT	3,766	3,766	3,428
General office	15,648	15,648	5,961
Finance costs	73	73	72
Governance costs	1,500	1,500	1,500
Motor	2,411	2,411	2,402
	23,398	23,398	15,363

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	–	2,000

11. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,500	1,500

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	101,497	101,448
Employer contributions to pension plans	1,873	923
	103,370	102,371

The average head count of employees during the year was 17 (2021: 10).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

14. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	**Total £**
Cost				
At 1 April 2021 and 31 March 2022	760,000	114,894	10,915	885,809
Depreciation				
At 1 April 2021 and 31 March 2022	–	111,620	10,915	122,535
Carrying amount				
At 31 March 2022	760,000	3,274	–	763,274
At 31 March 2021	760,000	3,274	–	763,274

15. Debtors

	2022 £	2021 £
Trade debtors	5,012	42,550
Other debtors	797,058	797,170
	802,070	839,720

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	12,000	12,000
Trade creditors	13,213	14,036
Accruals and deferred income	6,193	4,693
Social security and other taxes	–	1,084
	31,406	31,813

17. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Bank loans and overdrafts	346,857	362,182

The bank loans of £358,857 are secured against the assets of the charity.

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,873 (2021: £923).

19. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	3,686	24,706

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	**At 31 March 22**
	£	£	£	£
General funds	507,251	116,621	(145,835)	478,037

	At 1 April 2020	Income	Expenditure	At 31 March 21
	£	£	£	£
General funds	516,562	109,261	(118,572)	507,251

Restricted funds

	At 1 April 2021	Income	Expenditure	**At 31 March 22**
	£	£	£	£
Restricted Fund	886,910	322,638	(371,986)	837,562

	At 1 April 2020	Income	Expenditure	At 31 March 21
	£	£	£	£
Restricted Fund	884,290	462,842	(460,222)	886,910

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Tangible fixed assets	763,274	–	763,274
Current assets	94,110	837,562	931,672
Creditors less than 1 year	(32,490)	–	(32,490)
Creditors greater than 1 year	(346,857)	–	(346,857)
Net assets	478,037	837,562	1,315,599

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	763,274	–	763,274
Current assets	137,972	886,910	1,024,882
Creditors less than 1 year	(31,813)	–	(31,813)
Creditors greater than 1 year	(362,182)	–	(362,182)
Net assets	507,251	886,910	1,394,161

Restricted funds is grant funding and donations for particular projects.

22. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	**At 31 Mar 2022 £**
Cash at bank and in hand	185,162	(56,644)	128,518
Debt due within one year	(12,000)	–	(12,000)
Debt due after one year	(362,182)	15,325	(346,857)
	(189,020)	(41,319)	(230,339)

23. Related parties

The charity is the ultimate parent charity of Adler Housing a company registered under the Co-operative and Community Benefit Society Act 2014 (registered number 32212R). Adler Housing is a Registered Social Housing Provider with the Homes and Community Agency (registered number 4788).
Adler Hosing incurred a £395 surplus during the period to 31st March 2022. It had net assets of £1,991,384 as at 31st March 2022.

During the year the charity supported the social housing development of Adler Housing. Debtors include an amount of £492,071 due from Adler Housing in respect of amounts loaned to enable Adler Housing to develop the Social Housing project.

The charity has taken advantage of the exemption provided by the Charities Act and SORP 2015 not to prepare group accounts. The accounts therefore present information about the charity as an individual charity and not about its group.

JEWISH COMMUNITY COUNCIL OF GATESHEAD

England & Wales - Charity number 1080339

Accounts

CHARITY REGISTRATION NUMBER: 1080339

Jewish Community Council of Gateshead

Unaudited Financial Statements

31 March 2021

ACCOUNTS & BUSINESS SOLUTIONS LIMITED
Chartered accountants
158 Cromwell Road
Salford
M6 6DE

Jewish Community Council of Gateshead

Financial Statements

Year ended 31 March 2021

	Page
Trustees' annual report	**1**
Independent examiner's report to the trustees	**14**
Statement of financial activities	**15**
Statement of financial position	**16**
Statement of cash flows	**17**
Notes to the financial statements	**18**

Jewish Community Council of Gateshead

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Jewish Community Council of Gateshead
Charity registration number	1080339
Principal office	81 Bewick Road Gateshead NE8 1RR
The trustees	
	A Ellinson A Halberstadt D Schleider J Russell J Schleider Dr S Ruttenberg
Independent examiner	Hyman Davies FCCA 158 Cromwell Road Salford M6 6DE

Structure, governance and management

Recruitment and appointment of new trustees is in line with the trust deed, objectives of the charity and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

The charity is constituted as a charitable trust and is therefore governed by a trust deed. The constitution was adopted on 14 April 2000 and amended on 25 November 2020.

Objectives and activities

The charitable trust is constituted and governed by a trust deed.

The Charity's objects are to do all such things as are exclusively charitable according to the law of England and Wales for the benefit of the public and in particular for the benefit of Jewish people living in the Borough of Gateshead and adjoining areas, including: (i) The provision of facilities for recreation and leisure-time occupation in the interests of social welfare with the object of improving their conditions of life, including the establishment and maintenance of a community centre; (ii) The relief of unemployment or financial hardship for the benefit of the public in such ways as may be thought fit including the provision of education, training and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient, and assistance to find employment; (iii) The promotion and support of voluntary and charitable organisations (provided that such promotion and support is for work that is exclusively charitable); (iv) The advancement of health and physical and mental wellbeing through the delivery of health services, and social care and health care education; and (v) The relief of those in need by reason of financial hardship or other disadvantage including through the provision and support of housing and any associated amenities for persons in necessitous circumstances upon terms appropriate to their means.

In the furtherance of these charitable objects, the charity is expecting to raise funds and invite and receive from any person or persons whatsoever by way of subscription, donation and otherwise, provided that the charity does not undertake any permanent trading activities in raising funds for their charitable objects.

Financial review

Total income for the year has increased over the year by £44,648.

Direct charitable expenditure has increased by £145,083.

Governance costs have remained in line with previous years.

Funds are available to permit the charity to continue in operation in the medium to long term and to continue to fund worthwhile projects.

Arrangements are in hand to continue to raise funds to finance the charity's activities and projects.

The trustees' annual report was approved on 17 January 2022 and signed on behalf of the board of trustees by:

D Schleider
Trustee

JEWISH COMMUNITY COUNCIL OF GATESHEAD

Annual Report - Year to 31 March 2021

Background

Now in its 24th year, the Jewish Community Council of Gateshead (JCCG) continues to occupy pride of place as a vital community anchor body providing a wide range of services for the local Jewish community in a culturally sensitive way. Operating under its newly adopted 'Support-Advocacy-Opportunity' mission statement, the JCCG actively breaks down barriers to improve people's social, economic and wellbeing prospects.

From its centrally located Bewick Centre Community Centre base, the JCCG manages and delivers a range of projects. In addition, the JCCG supports local charities and youth groups, and works with children with disabilities and the elderly.

The JCCG is a strategic partner with Gateshead Council and works closely with local law enforcement, NHS, Fire Service and other statutory bodies, and voluntary agencies such as Citizens Advice. The JCCG also liaises with Government in collaboration with national Jewish partner organisations.

The Labriut Healthy Living Centre, a flagship JCCG project, continues its successful track record of delivering a rich program of health-related events and educational material to a community which can be hard to reach.

A subsidiary Registered Housing Provider, 'Adler Housing', was set up in 2014 and as an Investment Partner with Homes England, successfully completed its first affordable housing scheme, 'Adler Close', the following year.

The JCCG is currently benefitting from 3 years of support thanks to a successful application to The National Lottery Community Fund. The funding gifted the organisation with a renewed sense of purpose, allowing for the recruitment of fresh resources including a Project Director and admin staff to manage and upgrade the JCCG's initiatives and projects, as well as design and develop future programmes. The funding also allowed the JCCG to undertake crucial internal development work, creating greater efficiencies and modernising the organisation.

Coronavirus response

The current reporting period coincides with the onset of the Covid-19 pandemic, and the subsequent enforced closure of the community centre. The JCCG recognised that individuals, families and businesses would require significant support and that a community-wide response was needed. Working responsively, the JCCG galvanised to alter its operating model and method of service delivery to support the community through the pandemic, reaching out to a large team of volunteers to support and assist.

Successfully drawing down funding from a range of funding bodies including Gateshead Council, the National Lottery and others, and working collaboratively with a number of local organisations (such as Nafsheinu) and with the support of scores of volunteers, the JCCG devised initiatives and projects to support the community through what was to prove a highly trying period.

Projects were focussed on a number of key areas:

1. **Supporting the community**
2. **Supporting families**
3. **Supporting those shielding**
4. **Food projects**
5. **Supporting mental and emotional health**
6. **Supporting local business**

Feedback received by the JCCG throughout the pandemic in response to its wide and varied initiatives was vigorous in its thanks for the invaluable support rendered to so many local beneficiaries. The activities further cemented the JCCG's position as a critical anchor body serving the needs of the community.

The full scope of activities undertaken during the pandemic is captured in the JCCG's 'Covid-19 Activity Report' booklet (available to download on the JCCG's website www.jccg.org.uk).

Beneficiaries

The principal charitable objectives of the JCCG relate to improving the economic, social and health related conditions of a wide range of beneficiaries in the area in which it is based within Central Gateshead's densely populated urban core. We constantly aim to nurture and promote economic opportunity and prosperity, improved health and wellbeing outcomes, and sustainable development activity.

This work aims to address many of the concerning trends identifiable in aspects of the local Joint Strategic Needs Assessments and various national, regional and our own demographic and thematic, surveys.

The JCCG continues to deliver a series of direct services and activities to a growing community, some of which are detailed in this report. These range from supporting local people into employment through CV preparation and direct job linkage and providing tailored welfare and benefits advice, to The Fitness Centre which is available at low cost to subscribers, from early morning until late at night. Our on-site Internet Drop-In is a valuable local resource that promotes digital inclusion and is consistently well used. This is particularly important in the context of a community 'digitally excluded' with less access to mainstream media and Internet.

Simultaneously we work to represent the local Community in Gateshead with an effective and articulate voice to our local authority and to other public bodies, and to act as an effective strategic partner for meaningful local community engagement.

'SUPPORT'

Employment support
The JCCG provides a number of employment support initiatives, including a job matching service, careers advice, CV writing, and welfare guidance.

The JCCG also recognises the ever increasing need to provide people with ways to better their economic prospects, in particular around increasing household income.

In an effort to generate a more up to date and sophisticated understanding of local needs, interests and preferences, and the existing infrastructure capacity within the Community for the development of greater employment opportunities and local business development, the JCCG embarked on a ground-breaking local research project in October 2020, supported by the Max Barney Foundation. Design of the survey benefitted from extensive support from a Gateshead Council statistician, David Shimmin, and also incorporated consultation with partner agencies such as Work Avenue of London. The survey addressed Training and Employment as well as Business and Enterprise Support.

The Survey attracted close to 200 responses, providing a solid basis from which to achieve statistical validity for the survey's findings. This valuable project will help to provide vital information to inform and plan future provision for the community.

A direct outcome of the survey was the launch of an AAT Bookkeeping taster course delivered in conjunction with Gateshead College, attended by 12 learners. A full course is being planned.

Welfare support
Thanks to funding provided by the Tudor Trust, the JCCG continues to deliver free acclaimed welfare support to the local community. In a typical session, clients will undergo a 'benefits health check', receiving expert guidance on navigating the welfare system, particularly with regards to their own personal circumstances.

The negative effect of the pandemic on household income – coupled with practical difficulties in delivering the direct advice service local people so desperately required – served to instil a greater urgency for the JCCG to ensure the ongoing availability of its flagship Welfare & Benefits Guidance offering.

The JCCG immediately moved to ensure that the community were fully apprised of the new 'remote' nature of our service, with the service being delivered over the phone. Indeed, a higher demand for and uptake of these services was observed during the period and we are pleased to have been able to ensure seamless continuity of this valuable service.

The service has been significantly expanded, with a number of new 'added value' services incorporated, such as signposting to partner organisations who can assist with managing debt, household income, and reducing welfare reliance.

Paperweight
Established in London in 2010, Paperweight is a Jewish Citizens Advice Service, providing a team of trained caseworkers able to assist with practical guidance and support in responding to any financial, administrative or legal issue. Paperweight's uniqueness lies in its mission to ensure full consideration and understanding for a client's cultural background, making it a highly valuable service for those who would not feel comfortable accessing mainstream Citizens Advice Bureaus.

With existing branches in the major conurbations of London and Manchester, Gateshead seemed to be the next logical frontier. The JCCG reached out to the organisation to explore the possibility, successfully launching the Gateshead chapter in the summer of 2020, proudly adding Paperweight to the JCCG's umbrella of community support services. Paperweight Gateshead has responded to a number of cases during the period.

Looking ahead, Paperweight Gateshead is recruiting more caseworkers to ensure it is fully resourced to respond to the needs of the community.

Supporting local VCS groups
Provision of support to a large and growing number of local voluntary and charitable organisations and projects is deemed integral to supporting community infrastructure, and in strengthening the burgeoning yet hard pressed third sector in the area.

The period saw a marked increase in this support as new groups formed in response to Covid-19, and existing groups sought additional support. The JCCG supported organisations with compliance, governance and assistance with accessing the all-important funding required to continue delivering services, increasing the ability of organisations to deliver impactful outcomes to the community.

The JCCG continues to develop this service into the Covid recovery period, ensuring that community organisations are adequately resourced.

Nafsheinu: Mental and Emotional Health Support
Originally named the Kehilla Emotional Health Collaboration (KEHC) when launched in 2018, the group's volunteers, in conjunction with the Labriut staff, meet weekly to move forward the principal aims of this new project: to support the promotion of positive mental and emotional health and wellbeing across the community.

During the period a 'Mapping exercise' was conducted to identify all local resources delivering mental health services. This exercise was carried out as a feeder for a subsequent comprehensive survey of these stakeholders which took the form of a targeted Mental Health Community Consultation to identify needs and gaps in provision.

One outcome of the survey is a planned weekend of seminars to a range of different community groups delivered by an internationally acclaimed mental health professional to further equip participants with tools and techniques for their work.

Finally, the group continue to focus on Covid fallout and its resulting impact on emotional and mental health, looking at pathways to recovery. During the pandemic, the work of Nafsheinu stood out for its clear recognition (with important evidential data being gathered by way of a recent survey of frontline practitioners and key local service providers), that as we continue to experience the challenges of the pandemic and hopefully emerge from it in the coming months, the aims and objectives of the Nafsheinu project are more important than ever.

Census 2021
For a community with reduced digital access than the norm, the prospect of a 'online first' census posed a challenge. Working with the ONS, the JCCG teamed up with the Goodthings Foundation to designate the Bewick Centre as a 'Census Support Centre' to support the community with all aspects of completing the Census. Close to 100 community members were assisted during the period.

'ADVOCACY'

Local Authority and other strategic partners
The JCCG is a strategic partner with Gateshead Council, and works closely with the local Police Authority, Fire Service, NHS, and other statutory bodies and voluntary agencies. Trusted partnerships formed over many years result in better outcomes for the community.

Apart from ongoing dialogue with the Local Authority on a range of issues affecting the community, the JCCG's Project Director is a member of the Police and Crime Panel and the Gateshead Safeguarding Children's Partnership.

The strength of these relationships was borne out during the pandemic, enabling excellent together-working with the Local Authority and others, to ensure that the community's needs were advocated for and met.

The JCCG's role in cultivating an ongoing relationship with the Police has found expression in the formation and ongoing development of Kehilla Watch and Safety, a neighbourhood watch group.

Cultural Awareness Training
In line with its mission to break down barriers, and develop and enhance a mutually beneficial working relationship local authorities and services, the JCCG delivers highly acclaimed Cultural Awareness and interfaith seminars to a wide range of groups. Participants include the CPS, local GP surgeries, staff at the QE hospital, the local CAB, and Connected Voice.

During Covid, delivery moved online. Feedback continues to be positive, reinforcing our confidence in cultural awareness as a vital aid in our ongoing advocacy on behalf of the community.

Welfare
As an organisation engaged heavily in social welfare, the JCCG has partnered with stakeholders such as Campaign Against Child Poverty and other regional and national partners to engage extensively with Government on issues such as child poverty, the difficulties posed by the introduction of Universal Credit, and the two-child cap. This is especially pertinent to a community with a larger than average household size of 6.2 (compared to national average of 2.2) adversely affected by the two-child cap and other aspects of the new legislation, creating great strain on family finances. For example, in families' ability to budget for the costs of Sabbath and Jewish festivals.

The pandemic precipitated a renewed focus on welfare. During this reporting period the JCCG joined partners nationally in meetings to advocate for welfare reform with Will Quince MP, then a DWP Under-Secretary, and Jonathan Reynolds MP, then Shadow Secretary of State of Work and Pensions.

Hospital Chaplaincy
Two JCCG Board Members occupy key roles within local Health Trusts, one is an Appointed Governor at the QE Hospital and Honorary Chaplain with the Newcastle NHS Trust, and a further board member is Honorary Chaplain at Newcastle upon Tyne Hospitals NHS Foundation Trust and Honorary Chaplain at the QE Hospital.

The demand on – and importance of – their roles because accentuated during the pandemic, when patients and their families required additional support, improving outcomes not just for the Jewish community but also for the wider community.

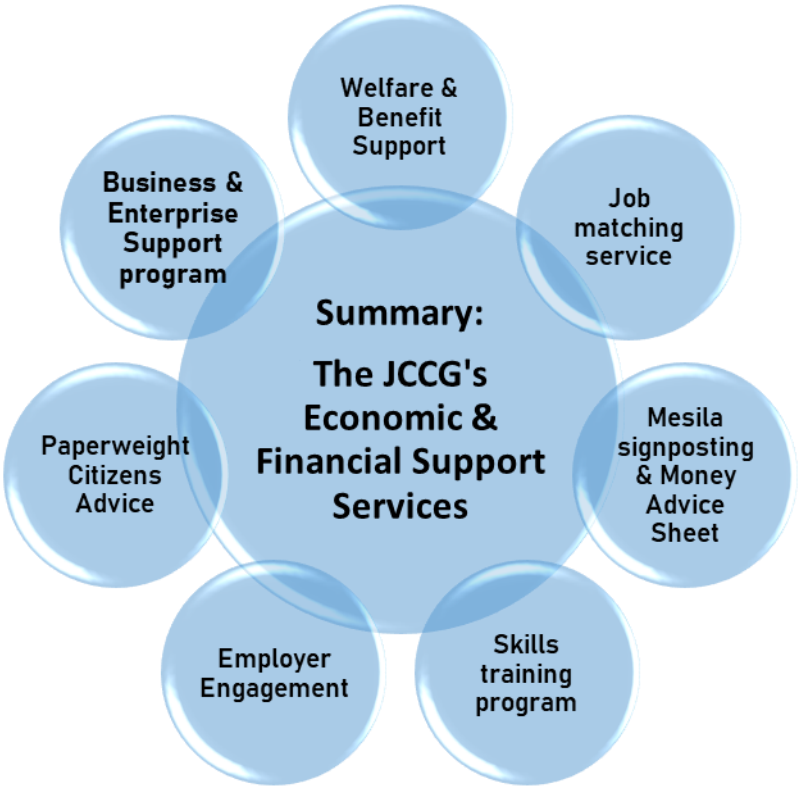
'OPPORTUNITY'

In line with the JCCG's objectives to further economic, social and wellbeing opportunities for the local community, the organisation provides a range of services to that effect.

Employment Support and Opportunity
The JCCG provides a confidential job-matching service, whereby individuals seeking employment provide the relevant details, which are then passed on in an anonymized fashion to potential employers. Regular bulletins sent out to local businesses inform employers of candidates seeking employment and, in cases where there may be relevant openings, contact is initiated, leading in several cases to successful job placement.

The JCCG has secured the services of a careers advisor with the National Careers Service with a wide range of experience in delivering careers guidance and advice, who advises individuals on career pathways and the options available to them, in addition to helping clients draft CVs and signposting to accessing the jobs market.

As mentioned previously, a wide-ranging community-wide Employment, Training and Business Support Survey took place during the period, with the objective of assessing the needs of community members in these vital areas and plan to meet them with new projects and initiatives.



Community Centre Project
The onset of the pandemic meant that The Bewick Centre, usually a buzzing focal point for an eclectic mix of social, leisure, and community activities, had to temporarily close its doors for a number of months.

Later on in the year, Trustees were able to look at gradually reopening the centre following government guidelines and resume some activities.

Labriut Healthy Living Centre

The impact of Covid on Labriut's work was significant. A flagship project of the JCCG, the Labriut Healthy Living Centre has traditionally provided a range of events based out of the Bewick Centre to promote the physical and emotional health and wellbeing of the community. The enforced closure of the Centre meant that regular programming was cancelled and services and support had to be totally restructured and delivered in a completely different way. Labriut adapted its service delivery, tweaking its emphasis to focus on Covid support and recovery messaging.

The Labriut team together with the wider JCCG team worked tirelessly to support the community during these new and unprecedented challenges that were impacting all.

A Strategic Partner
Labriut Healthy Living Centre has a long and distinguished history of acting as a single point of access to the community for Gateshead Council Public Health Team and other health agencies. Traditionally a 'hard to reach' community, Labriut have played the role of trusted middleman to ensure that Gateshead Council and NHS organisations have a partner to work with to secure access to the community and deliver its statutory and other obligations.

Never has the importance of Labriut (and its parent body the JCCG) – and its strategic role in ensuring that vital health messages reach the community – been more evident than in the past year, during the Covid pandemic.

Labriut and the JCCG partnered in a number of initiatives to assist the Local Authority in reaching the community. The most obvious example was in the dissemination of vital health messages and information around staying safe, Covid rules and general guidance and information to a community traditionally digitally excluded and missing messages disseminated via mainstream media.

A series of 12 informational bulletins were drawn up and delivered directly to the community, keeping people fully apprised of the fast changing landscape. Indeed, that work still continues as we emerge from the crisis with weekly advertisements and is very well received by the community.

A standout example of the strategic partnership and collaboration is the work carried out by JCCG Board Member and Hospital Chaplain Jeremy Bernstein throughout the pandemic in his constant contact with Public Health, assisting them in ensuring that the community stayed safe and ensuring that the community's needs were met. Another example of the partnership was the enabling of the Gateshead Council emergency food parcels for those in need during the pandemic to be delivered directly to those who needed it most, conducted via the JCCG.

In summary, the JCCG and Labriut continue to ensure that the Council is able to reach their audience and achieve access to the community.

Covid-19 Programmes and Support
As detailed in the JCCG's Covid-19 Activity Report, the community were more vulnerable than ever to missing out on the constant stream of critical public health messages and other essential health and safety information. Labriut and the JCCG worked with Gateshead Council and Public Health to reach out to the Jewish Community to bring them vital messages and programmes which they wouldn't otherwise know about and have access too.

Specifically tailored advertisements, leaflets and programmes were created with team members showing incredible commitment and resolve to extend support when it was most needed.

Also detailed below are the series of remote teleconference events held to spread health and wellbeing messages, delivered over the phone. As detailed elsewhere in this report, Labriut supported the development on Nafsheinu to provide essential mental and emotional health support.

Throughout this all Labriut has continued to focus on its broader objectives around support for Health & Wellbeing, albeit with a particular emphasis on activities that directly or indirectly boost emotional health due to the impact that the pandemic has had on mental health.

Exercise Classes
Organised exercise classes naturally had to be cancelled during the first lockdown. Labriut maintained contact with all its exercise users to offer them encouragement to continue to engage in exercise activity on their own, and also offered classes via Zoom.

Towards the Autumn, as restrictions were partially lifted, Pilates classes were scheduled to restart in the Bewick Centre's large hall with all guidelines adhered and safety precautions in place, with an online option offered accompanied by extensive support to maximise participation. In order to further maximise participation, a grant enabled the purchase of tablets to loan out for use to access the class.

Prompted by feedback and evaluation from recent health education events, Labriut are looking to expand the exercise offer and will be running a community-wide exercise consultation to hear what exercise opportunities local people want and need.

Of particular interest to a community engaged in Covid recovery were the exercise sessions and the Fitness Suite provided at the Centre, both of which have seen a significant uptick in use since reopening. The Fitness Centre is well equipped with modern exercise apparatus, open from early morning until late at night. Access is provided to both male and female subscribers in a culturally sensitive manner, making it a highly valued and attractive service to community members whose religious and cultural sensitivities would deter them from exercising in a mixed gender environment.

The Fitness Centre is of great benefit to the community as regular exercise is a major factor in improving physical and emotional health & wellbeing outcomes, as well as quality of life in general. The Fitness Centre forms an integral part of the process by which the healthy living messages transmitted via our Labriut Healthy Living Centre can be realised.

Immunisations
Covid-19 Immunisations – Labriut worked in conjunction with Public Health to create a bespoke advertising campaign informing the community about the Covid-19 vaccination, how it is being rolled out, how to take part and to dispel myths. An immunisation session specifically for the community took place in March 2021 in conjunction with the local GP surgeries. The session was advertised locally and people supported with booking an appointment, resulting in 100% attendance.

Labriut supported local GP surgeries to encourage parents to continue to engage with the childhood immunisation programme. Due to the pandemic, a slight dip in uptake at the beginning of this reporting period was observed, also influenced by the coincidence with the Passover festival. Labriut worked with local surgeries to devise a schedule round the festivals.

Health Education Events
An important series of health & wellbeing awareness events were held through the year via teleconference. Topics for the events were selected to reflect emerging needs and included presentations by an educational psychologist on 'Building Stability in Turbulent Times', by an experienced GP together with a health & fitness coach on 'Building a Healthy lifestyle during the Pandemic and Beyond'.

Other subjects were: 'Nutrition for Healthier Families', 'Boosting Resilience' and 'Understanding and Proactively Addressing Anxiety'.

These virtual events allowed the opportunity to source presenters from outside the vicinity of Gateshead, from as far away as Israel, South Africa and the USA. Each live presentation was tuned in to by an average of 100 people, with the recordings made available afterwards to many more.

Labriut also teamed up with the local community's ladies' social committee to facilitate a series of inspirational and positive projects and events aimed at promoting positive wellbeing and to reduce feelings of isolation, a rising concern during the pandemic and ongoing focus of Labriut's work.

Enterprise workshops & support
Labriut's successful partnership with The Millin Charity has been maintained to offer women in the community access to business support. This included one-to-one advice sessions as well as bookkeeping and marketing workshops. They were carried out over the phone or via Zoom. Workbooks were distributed prior to the workshop to enable those who joined via the phone to view see the presentation.

HEAL Library
Labriut's Health and Education Awareness Library continues to operate in the Bewick Centre. Although users were unable to attend in-person to browse the selection, where possible users were able to submit requests for loans and books were prepared for collection/delivery. Users often require support and guidance when choosing a book and this was done over the phone. These conversations often lead to signposting and further support being offered.

Swimming
Unfortunately, no swimming sessions could be offered this year due to the pandemic. Users are eagerly awaiting these sessions to recommence as aside for the exercise and skills it gives users, it also provides a positive impact on their emotional wellbeing. On average approximately 380 children would normally access swimming lessons and free play sessions each week.

Safety Campaigns
Labriut continued to promote safety within the community. Labriut was able to offer its bi-annual campaign, in the summer promoting cycling safety and in the winter its 'Be Seen Be Safe' campaign. With more people taking up cycling during the lockdown, the summer cycle campaign was highly popular.

Safety in the home campaigns were also run, focusing on fire prevention before the festival of Chanuka, and pre-Purim and Passover focusing on preventing common accidents in the home.

Cultural Awareness Training Sessions
Labriut's rolling programme of Cultural Awareness Training was reduced this year due to the pandemic. Some sessions were delivered via Zoom and various one to one conversations were held to assist partners in their work with the community and to give an understanding of the Jewish culture. This reduces barriers and promotes positive engagement.

Signposting & Support
Ongoing signposting and support covering a broad spectrum of physical and emotional health & wellbeing themes has been offered to those who require assistance and direction with the matter they are facing.

Often, users need to talk through the challenges they are facing with someone which helps them gain clarity as to where they need to seek help. Other times people require signposting to a particular service or organisation. People frequently need assurance that the service will understand them culturally and find hearing anonymised feedback from others helpful. Precipitated by the pandemic, a higher number of calls were received this year with a focus on mental health issues.

Collaboration with Local Organisations
Labriut continue to collaborate with local organisations and services to offer services to benefit the community. This includes continuing to work with the Trailblazer Emotional Mental Health Practitioner in school programme and working with the new provider of this service to establish relationships and a working pathway with local schools.

Regular meetings were held with the CYPS and CNTW teams to improve access to the services and break down barriers that are preventing referrals into the service. These barriers seem to raise at intermittent intervals and Labriut facilitate “round table” discussions between the NHS services, local GPs, schools, other professionals or support staff working with individuals to establish improved links and outcomes.

SOCIAL HOUSING – Adler Housing

Following the successful completion in 2014 of an affordable housing scheme at Elysium Lane, development work is ongoing with a view to building another similar development geared to the needs of the community.

Trustees and businesses affiliated with the scheme are in talks with the Local Authority and other relevant Government agencies to further progress on this project.

ORGANISATIONAL DEVELOPMENT

The JCCG continues to build on learning gained from the ‘Organisational Strengths Review’ carried out last year, implementing a number of improvements following recommendations made. These include significant improvements around communications, PR and organisational structure.

Development of the Lower Ground Floor
Thanks to a successful funding application to the ‘European Social Fund – Community Led Local Development’, and combined with the capital element of The National Lottery Award, an exciting development is underway.

Fully utilizing the entire footprint of the formerly unused Lower Ground Floor of the Bewick Centre, the refurbishment is converting an empty, cavernous shell into a Business and Enterprise Support hub, enabling the JCCG to deliver support directly to the community from its centrally located hub, as well as creating an additional income stream from rental income.

This is truly a momentous step forward for the JCCG, adding critical capacity to deliver further support direct to the community. Planning is underway for business and economic development workshops, seminars and networking events, and we look forward to updating on the progress of those.

CONCLUSION

Although Covid-19 posed an extraordinary challenge to the organisation from a number of perspectives, the JCCG proved its resilience and mettle, and thankfully emerged having ensured the community's needs were addressed as best as possible.

We take this opportunity to express our sincere thanks to all the partner organisations and funders, and in particular our dedicated staff and volunteers, who have supported the activities and projects of the JCCG this year.

One standout positive development during lockdown was news of the JCCG's welfare advisor, Avrohom Sugarman's milestone achievement with the awarding of an MBE in October 2020 marking his significant contribution to special education. The JCCG are honoured to be associated with Avrohom Sugarman, who has been a consistent and tireless advocate for the community's needs – and indeed a campaigner for child poverty issues affecting all communities – and we all congratulate him on his award.

Jewish Community Council of Gateshead

Independent Examiner's Report to the Trustees of Jewish Community Council of Gateshead

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Jewish Community Council of Gateshead ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 charity as required by section 130 of the Act; or

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 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.

Hyman Davies FCCA
Independent Examiner

158 Cromwell Road
Salford
M6 6DE

Jewish Community Council of Gateshead

Statement of Financial Activities

Year ended 31 March 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 **Total funds £**	2020 Total funds £
Income and endowments					
Donations and legacies	**4**	43,809	462,842	506,651	460,635
Investment income	**5**	26	–	26	83
Other income	**6**	65,426	–	65,426	66,737
Total income		109,261	462,842	572,103	527,455
Expenditure					
Expenditure on charitable activities	**7,8**	118,572	460,222	578,794	433,711
Total expenditure		118,572	460,222	578,794	433,711
Net (expenditure)/income and net movement in funds		(9,311)	2,620	(6,691)	93,744
Reconciliation of funds					
Total funds brought forward		516,562	884,290	1,400,852	1,307,108
Total funds carried forward		507,251	886,910	1,394,161	1,400,852

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

The notes on pages 18 to 27 form part of these financial statements.

Jewish Community Council of Gateshead

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	**14**	763,274	765,274
Current assets			
Debtors	**15**	839,720	823,686
Cash at bank and in hand		185,162	214,517
		1,024,882	1,038,203
Creditors: amounts falling due within one year	**16**	31,813	25,408
Net current assets		993,069	1,012,795
Total assets less current liabilities		1,756,343	1,778,069
Creditors: amounts falling due after more than one year	**17**	362,182	377,217
Net assets		1,394,161	1,400,852
Funds of the charity			
Restricted funds		886,910	884,290
Unrestricted funds		507,251	516,562
Total charity funds	**20**	1,394,161	1,400,852

These financial statements were approved by the board of trustees and authorised for issue on 17 January 2022, and are signed on behalf of the board by:

D Schleider
Trustee

The notes on pages 18 to 27 form part of these financial statements.

Jewish Community Council of Gateshead

Statement of Cash Flows

Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net (expenditure)/income	(6,691)	93,744
Adjustments for:		
Depreciation of tangible fixed assets	2,000	2,915
Government grant income	(24,706)	–
Other interest receivable and similar income	(26)	(83)
Interest payable and similar charges	72	72
Accrued expenses	2,043	–
Changes in:		
Trade and other debtors	(16,034)	(23,259)
Trade and other creditors	4,362	(4,581)
Cash generated from operations	(38,980)	68,808
Interest paid	(72)	(72)
Interest received	26	83
Net cash (used in)/from operating activities	(39,026)	68,819
Cash flows from financing activities		
Proceeds from borrowings	(15,035)	(14,130)
Government grant income	24,706	–
Net cash from/(used in) financing activities	9,671	(14,130)
Net (decrease)/increase in cash and cash equivalents	(29,355)	54,689
Cash and cash equivalents at beginning of year	214,517	159,828
Cash and cash equivalents at end of year	185,162	214,517

The notes on pages 18 to 27 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 81 Bewick Road, Gateshead, NE8 1RR.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% straight line
Motor vehicles	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Donations			
Donations	19,103	–	19,103
Grants			
Grants receivable	–	305,962	305,962
Social housing scheme grant	–	51,364	51,364
COVID-19 grant	–	105,516	105,516
Government grant income	24,706	–	24,706
	43,809	462,842	506,651

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	16,047	–	16,047
Grants			
Grants receivable	–	303,412	303,412
Social housing scheme grant	–	141,176	141,176
COVID-19 grant	–	–	–
Government grant income	–	–	–
	16,047	444,588	460,635

Analysis of restricted grants

	2021 £	2020 £
Community Foundation	5,000	16,500
Delapage Limited	–	50,000
Gateshead Council	108,450	49,431
Home Group	–	33,000
Homes England	48,464	108,176
Interlink	10,348	12,708
National Lottery	211,456	96,573
Other Grants	30,124	11,500
Rank Foundation	25,000	–
Suez Communities Trust	–	46,700
Tudor Trust	24,000	20,000
	462,842	444,588

5. Investment income

	Unrestricted Funds 2021 £	**Total Funds 2021 £**	Unrestricted Funds 2020 £	Total Funds 2020 £
Bank interest receivable	26	26	83	83

6. Other income

	Unrestricted Funds 2021 £	**Total Funds 2021 £**	Unrestricted Funds 2020 £	Total Funds 2020 £
Other income	9,400	9,400	4,248	4,248
Hall hire	9,061	9,061	17,166	17,166
Office services	46,965	46,965	45,323	45,323
	65,426	65,426	66,737	66,737

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
General activities	112,503	296,508	409,011
Social housing scheme	–	49,074	49,074
COVID-19 assistance	–	105,346	105,346
Support costs	6,069	9,294	15,363
	118,572	460,222	578,794

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
General activities	–	283,516	283,516
Social housing scheme	–	134,791	134,791
COVID-19 assistance	–	–	–
Support costs	15,404	–	15,404
	15,404	418,307	433,711

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2021 £**	Total fund 2020 £
General activities	409,011	13,863	422,874	297,670
Social housing scheme	49,074	–	49,074	134,791
COVID-19 assistance	105,346	–	105,346	–
Governance costs	–	1,500	1,500	1,250
	563,431	15,363	578,794	433,711

9. Analysis of support costs

	Analysis of support costs	**Total 2021**	Total 2020
	£	**£**	£
Premises	2,000	2,000	2,915
Communications and IT	3,428	3,428	2,781
General office	5,961	5,961	5,532
Finance costs	72	72	72
Governance costs	1,500	1,500	1,250
Motor	2,402	2,402	2,854
	15,363	15,363	15,404

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	2,000	2,915

11. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,500	1,250

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	101,448	89,125
Employer contributions to pension plans	923	1,529
	102,371	90,654

The average head count of employees during the year was 10 (2020: 10).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

14. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	**Total £**
Cost				
At 1 April 2020 and 31 March 2021	760,000	114,894	10,915	885,809
Depreciation				
At 1 April 2020	–	109,620	10,915	120,535
Charge for the year	–	2,000	–	2,000
At 31 March 2021	–	111,620	10,915	122,535
Carrying amount				
At 31 March 2021	760,000	3,274	–	763,274
At 31 March 2020	760,000	5,274	–	765,274

15. Debtors

	2021 £	2020 £
Trade debtors	42,550	49,631
Other debtors	797,170	774,055
	839,720	823,686

16. Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans and overdrafts	12,000	12,000
Trade creditors	14,036	9,180
Accruals and deferred income	4,693	2,650
Social security and other taxes	1,084	1,578
	31,813	25,408

17. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Bank loans and overdrafts	362,182	377,217

The bank loans of £362,182 are secured against the assets of the charity.

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £923 (2020: £1,529).

19. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	24,706	–

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	**At 31 March 21**
	£	£	£	£
General funds	516,562	109,261	(118,572)	507,251

	At 1 April 2019	Income	Expenditure	At 31 March 20
	£	£	£	£
General funds	449,099	82,867	(15,404)	516,562

Restricted funds

	At 1 April 2020	Income	Expenditure	**At 31 March 21**
	£	£	£	£
Restricted Fund	884,290	462,842	(460,222)	886,910

	At 1 April 2019	Income	Expenditure	At 31 March 20
	£	£	£	£
Restricted Fund	858,009	444,588	(418,307)	884,290

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Tangible fixed assets	763,274	–	763,274
Current assets	137,972	886,910	1,024,882
Creditors less than 1 year	(31,813)	–	(31,813)
Creditors greater than 1 year	(362,182)	–	(362,182)
Net assets	507,251	886,910	1,394,161

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	765,274	–	765,274
Current assets	153,913	884,290	1,038,203
Creditors less than 1 year	(25,408)	–	(25,408)
Creditors greater than 1 year	(377,217)	–	(377,217)
Net assets	516,562	884,290	1,400,852

Restricted funds is grant funding and donations for particular projects.

22. Analysis of changes in net debt

	At 1 Apr 2020 £	Cash flows £	**At 31 Mar 2021 £**
Cash at bank and in hand	214,517	(29,355)	185,162
Debt due within one year	(12,000)	–	(12,000)
Debt due after one year	(377,217)	15,035	(362,182)
	(174,700)	(14,320)	(189,020)

23. Related parties

The charity is the ultimate parent charity of Adler Housing a company registered under the Co-operative and Community Benefit Society Act 2014 (registered number 32212R). Adler Housing is a Registered Social Housing Provider with the Homes and Community Agency (registered number 4788).
Adler Hosing incurred a £24,719 surplus during the period to 31st March 2021. It had net assets of £2,046,483 as at 31st March 2021.

During the year the charity supported the social housing development of Adler Housing. Debtors include an amount of £507,079 due from Adler Housing in respect of amounts loaned to enable Adler Housing to develop the Social Housing project.

The charity has taken advantage of the exemption provided by the Charities Act and SORP 2015 not to prepare group accounts. The accounts therefore present information about the charity as an individual charity and not about its group.