

**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**

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# Jewish Community Council of Gateshead

## Trustees' Annual Report

Year ended 31 March 2023

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

### Reference and administrative details

<b>Registered charity name</b>	Jewish Community Council of Gateshead
<b>Charity registration number</b>	1080339
<b>Principal office</b>	81 Bewick Road Gateshead NE8 1RR

### The trustees

A Halberstadt  
D Schleider  
J Russell  
J Schleider

<b>Independent examiner</b>	Ian Graff FCCA 158 Cromwell Road Salford M6 6DE
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### 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.

# Jewish Community Council of Gateshead

## Trustees' Annual Report *(continued)*

Year ended 31 March 2023

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### 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 26<sup>th</sup> 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.

# Jewish Community Council of Gateshead

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2023

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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.

# **Jewish Community Council of Gateshead**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2023**

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### **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.

# **Jewish Community Council of Gateshead**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2023**

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### **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**

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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

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
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
<b>Total income</b>		<u>165,093</u>	<u>192,994</u>	<u>358,087</u>	<u>439,259</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	<u>196,917</u>	<u>186,996</u>	<u>383,913</u>	<u>517,821</u>
<b>Total expenditure</b>		<u>196,917</u>	<u>186,996</u>	<u>383,913</u>	<u>517,821</u>
<b>Net expenditure and net movement in funds</b>					
		<u>(31,824)</u>	<u>5,998</u>	<u>(25,826)</u>	<u>(78,562)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>478,037</u>	<u>837,562</u>	<u>1,315,599</u>	<u>1,394,161</u>
<b>Total funds carried forward</b>		<u>446,213</u>	<u>843,560</u>	<u>1,289,773</u>	<u>1,315,599</u>

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

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 £
<b>Cash flows from operating activities</b>		
Net expenditure	(25,826)	(78,562)
<i>Adjustments for:</i>		
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
<i>Changes in:</i>		
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	<u>1,784</u>	<u>(45,005)</u>
<b>Cash flows from financing activities</b>		
Proceeds from borrowings	(14,633)	(15,325)
Government grant income	—	3,686
Net cash used in financing activities	<u>(14,633)</u>	<u>(11,639)</u>
<b>Net decrease in cash and cash equivalents</b>	(12,849)	(56,644)
<b>Cash and cash equivalents at beginning of year</b>	128,518	185,162
<b>Cash and cash equivalents at end of year</b>	<u>115,669</u>	<u>128,518</u>

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

# **Jewish Community Council of Gateshead**

## **Notes to the Financial Statements**

**Year ended 31 March 2023**

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### **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.

# Jewish Community Council of Gateshead

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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### 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.

# Jewish Community Council of Gateshead

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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### 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.

# Jewish Community Council of Gateshead

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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### 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.

# Jewish Community Council of Gateshead

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	9,444	—	9,444
<b>Grants</b>			
Grants receivable	74,000	189,695	263,695
Government grant income	—	—	—
	<u>83,444</u>	<u>189,695</u>	<u>273,139</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	20,624	—	20,624
<b>Grants</b>			
Grants receivable	12,000	322,638	334,638
Government grant income	3,686	—	3,686
	<u>36,310</u>	<u>322,638</u>	<u>358,948</u>

#### 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
	<u>189,695</u>	<u>322,638</u>

### 5. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>6</u>	<u>6</u>	<u>4</u>	<u>4</u>



# Jewish Community Council of Gateshead

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 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
	<u>81,643</u>	<u>3,299</u>	<u>84,942</u>
	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
	<u>80,307</u>	<u>—</u>	<u>80,307</u>

### 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
	<u>196,917</u>	<u>186,996</u>	<u>383,913</u>
	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
	<u>145,835</u>	<u>371,986</u>	<u>517,821</u>

### 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
	<u>351,007</u>	<u>32,906</u>	<u>383,913</u>	<u>517,821</u>

# Jewish Community Council of Gateshead

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 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
	<u>32,906</u>	<u>32,906</u>	<u>23,398</u>

### 10. Independent examination fees

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

### 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	<u>886</u>	<u>1,873</u>
	<u>96,908</u>	<u>103,370</u>

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 £
<b>Cost</b>				
At 1 April 2022 and 31 March 2023	<u>760,000</u>	<u>114,894</u>	<u>10,915</u>	<u>885,809</u>
<b>Depreciation</b>				
At 1 April 2022 and 31 March 2023	<u>—</u>	<u>111,620</u>	<u>10,915</u>	<u>122,535</u>
<b>Carrying amount</b>				
At 31 March 2023	<u>760,000</u>	<u>3,274</u>	<u>—</u>	<u>763,274</u>
At 31 March 2022	<u>760,000</u>	<u>3,274</u>	<u>—</u>	<u>763,274</u>

# Jewish Community Council of Gateshead

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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### 14. Debtors

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

### 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	—
	<u>30,278</u>	<u>31,406</u>

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

	2023	2022
	£	£
Bank loans and overdrafts	<u>332,224</u>	<u>346,857</u>

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	<u>—</u>	<u>3,686</u>

# Jewish Community Council of Gateshead

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 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)
<b>Net assets</b>	<b>446,213</b>	<b>843,560</b>	<b>1,289,773</b>

	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)
<b>Net assets</b>	<b>478,037</b>	<b>837,562</b>	<b>1,315,599</b>

# Jewish Community Council of Gateshead

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

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#### 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)
	<u>(230,339)</u>	<u>1,784</u>	<u>(228,555)</u>

#### 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.