

GREENBANK DRIVE LIMITED

England & Wales · Charity number 1123527

Details

Status Registered

Legal form Charitable company

Company number [06480060](#)

Registered 2008-04-09

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

Contact

Address Shiffrin House
433 Smithdown Road
Liverpool
L15 3JL

Phone 01517332292

Activities

Objects: 1) THE ACQUISITION OF THE SURPLUS PROPERTY AND ASSETS OF GREENBANK DRIVE HEBREW CONGREGATION AND THE CARRYING ON, AS SUCCESSORS TO THE SAID UNINCORPORATED ASSOCIATION, OF ITS CHARITABLE PURPOSE, NAMELY TO ADVANCE THE JEWISH RELIGION IN ACCORDANCE WITH THE ORTHODOX TENETS THEREOF, AND THE ADOPTION AND DISCHARGE OF ITS LIABILITIES AND ENGAGEMENTS; IN PARTICULAR, BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING;A) TO SECURE THE CONSERVATION, MAINTENANCE, OPERATION AND MANAGEMENT OF LONG LANE CEMETERY AND ITS BUILDINGS MEMORIALS AND OTHER PHYSICAL FEATURES FOR THE PUBLIC BENEFIT FOR THE PURPOSE OF THE BURIAL OF JEWS, INCLUDING ARRANGING AND SUPERVISING OF SUCH BURIALS AND THE CONSECRATION OF TOMBSTONES, ALL ACCORDING TO THE PRINCIPLES OF THE JEWISH RELIGION;B) TO MAKE GRANTS IN FURTHERANCE OF THE OBJECTS;2) TO PROMOTE THE GENERAL CHARITABLE PURPOSES OF THE MERSEYSIDE JEWISH COMMUNITY FOR THE PUBLIC BENEFIT.

Activities: The provision of burial facilities for the purpose of burial of Jewish people, including arranging and supervising of such burials and the consecration of burial stones, all according to the principles of the Jewish religion, at Long Lane cemetery in Liverpool.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Religious Activities
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE LIVERPOOL CITY
- Liverpool City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£28,290	£18,049	-	-
2023-12-31	£19,677	£16,598	-	-
2022-12-31	£22,969	£18,394	-	-
2021-12-31	£31,758	£17,858	-	-
2020-12-31	£30,660	£18,102	-	-

Trustees

Name	Role	Appointed
Andrew Barry Globe		2025-10-22
David Charles Globe		2015-02-05
JEFFREY SHULKIND		
PHILIP SAUL ETTINGER		

GREENBANK DRIVE LIMITED

England & Wales - Charity number 1123527

Accounts

REGISTERED COMPANY NUMBER: 06480060 (England and Wales)
REGISTERED CHARITY NUMBER: 1123527

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
GREENBANK DRIVE LIMITED**

GREENBANK DRIVE LIMITED

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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GREENBANK DRIVE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

This report incorporates the Directors' Report.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of the company were:

The acquisition of the surplus property and assets of Greenbank Drive Hebrew Congregation, including the adoption and in particular to "secure the conservation, maintenance, operation and management of Long Lane Cemetery and its buildings, memorials and other physical features for the public benefit for the purpose of burial of Jews, including arranging and supervising of such burials and the consecration of tombstones, all according to the principles of the Jewish religion"

The company's aims and objectives for the year are to run the Cemetery at Long Lane, Aintree, Liverpool, and an ongoing responsibility for the old Cemetery owned by Greenbank Drive Hebrew congregation at Green Lane, West Derby Liverpool.

Significant activities

There were two funerals in the year.

Funeral costs are to remain at £4,000 or £4,250 for a weekend or Bank Holiday funeral as there are additional charges raised by the Undertakers. This figure of £4,250 is less than what is charged at the Council owned and maintained cemeteries and is believed to be less than what is charged at Broadgreen by Princes Road Synagogue. In all cases, where there are reserved plots, credit is given for the reservation fee.

We have an ongoing responsibility for insurance at both Long Lane and the old cemetery at Green Lane. Since the sale of the old synagogue, we have increased the reinstatement value for the Chapel at Long Lane to deal with the cost of a total destruction. We continue to maintain Public Liability Insurance in respect of Green Lane. The proceeds for the sale of the former synagogue building have been invested by Rathbone Investment Management Limited, who are one of the leading investment companies in the country and are very experienced in managing charitable funds. As Greenbank Drive Limited is a Registered Charity, interest is paid gross and, so long as we are able to, the funds will be accumulated with the interest added to the original capital.

The annual cost of basic maintenance, insurance and utilities is between £10,000 and £15,000 per annum, which was largely covered by subscriptions and the balance from the funerals account after payment of all expenses and contributions from a committee called Greenbank Friends of Long Lane. However, the number of funerals is very low and will continue to decline as people's connection with Greenbank becomes more remote and of course, many people have moved away and others prefer the Communal Cemetery at Springwood for convenience.

There is, however, room for approximately 100 interments and all we can do is to keep the Cemetery in as good a condition as possible and trust that family connections will encourage people to be buried at Long Lane. Clearly the interest on the capital invested by Rathbones will help to supplement the loss from subscriptions to some extent.

Public benefit

In setting our objectives and planning our activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and are satisfied that they comply in securing the conservation, maintenance, operation and management of Long Lane Cemetery and its buildings, memorials and other physical features for the public benefit of the burial of Jews - including arranging and supervising such burials and the consecration of tombstones, all according to the principles of the Jewish Religion. The Charity also promote the general charitable purposes of the Merseyside Jewish Community for the public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year, the Charitable Company continued to maintain the grounds of the Cemetery at Long Lane, Liverpool, to an acceptable standard. Public Liability Insurance is also maintained for Green Lane Cemetery. Maintenance works have been carried out at the cemetery at Long Lane. All necessary burials, services and consecration of tombstones were supervised.

FINANCIAL REVIEW

Reserves policy

The trustees/directors have made an initial assessment and have concluded that in view of the Charity's dependence on voluntary donations, reserves should be built up equivalent to six months running costs of the cemetery, plus anticipated longer-term costs for the maintenance and security of the Ohel, grounds and surrounding walls. The charity needs to hold reserves of approximately £8,000 to meet six months running costs, and an additional £7,000 for the longer-term maintenance and security of the Ohel, grounds and surrounding walls. At the year ended 31 December 2024, the charity's unrestricted funds amounted to £25,159. As current donors die, the Trustees recognise that it will become increasingly difficult to collect voluntary contributions and they believe that the donation of the proceeds from the sale of the old Synagogue must be, and have been, professionally invested to make up the short fall. At the year ended 31 December 2024 these proceeds are included in the expendable endowment fund which amounted to £183,242.

Financial Review

The Charity has continued to raise funds through voluntary income and charitable activities and continues to run the Cemetery in accordance with the objectives. Funds raised were £28,290 (2023 £19,677) in the year and expenditure was £18,049 (2023 £16,598).

There were no major repairs in the year.

FUTURE PLANS

All trees at the Cemetery are subject to a Tree Preservation Order and permission from the Local Authority is required for removal of any trees or any major work on the trees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The liability of the members in the event of the Charity being wound up is limited to a sum not exceeding £10.

Recruitment and appointment of new trustees

The trustees will appoint individuals with the appropriate skills, knowledge and experience needed for the effective administration of the Charity.

Organisational structure

The Charity is run by the trustees as no staff are employed.

Induction and training of new trustees

The trustees will have full knowledge of the Charity Commission's book, "The Essential Trustee: What you need to know"

Related parties

There were no related party transactions in the year.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

GREENBANK DRIVE LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06480060 (England and Wales)

Registered Charity number
1123527

Registered office
Shifrin House
433 Smithdown Road
Liverpool
L153JL

Trustees
M A Globe
J Shulkind
P S Ettinger
D C Globe

Company Secretary
P S Ettinger

Independent examiner
Paul Robert Burns BSc BFP FCA
Alexander Myerson & Co Limited
61 Rodney Street
Liverpool
L1 9ER

INDEPENDENT EXAMINERS

A resolution to appoint Alexander Myerson & Co Ltd as Independent Examiner will be proposed at the Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 4/9/25 and signed on its behalf by:



D C Globe – Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF GREENBANK DRIVE LIMITED**

Independent examiner's report to the trustees of Greenbank Drive Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Paul Burns BSc BFP FCA
Alexander Myerson & Co Limited
Chartered Accountants
Alexander House
61 Rodney Street
Liverpool
L1 9ER



Date: 5/3/2025

GREENBANK DRIVE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted fund £	Endowment fund £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		14,386	-	14,386	3,411
Charitable activities					
Burial	4	7,750	-	7,750	11,500
Investment income	3	71	6,083	6,154	4,766
Total		22,207	6,083	28,290	19,677
EXPENDITURE ON					
Charitable activities	5				
Burial		11,883	-	11,883	12,053
Synagogue Insurance		1,312	-	1,312	1,182
Support Costs		2,240	2,614	4,854	3,363
Total		15,435	2,614	18,049	16,598
Net gains/(losses) on investments		-	718	718	6,022
NET INCOME/(EXPENDITURE)		6,772	4,187	10,959	9,101
Transfers between funds	12	-	-	-	-
Net movement in funds		6,772	4,187	10,959	9,101
RECONCILIATION OF FUNDS					
Total funds brought forward		18,387	179,055	197,442	188,341
Transfer between funds		-	-	-	-
TOTAL FUNDS CARRIED FORWARD		25,159	183,242	208,401	197,442

CONTINUING OPERATIONS

All income and expenditure have arisen from continuing activities.

The notes form part of these financial statements

GREENBANK DRIVE LIMITED

**BALANCE SHEET
AT 31 DECEMBER 2024**

		Unrestricted fund	Endowment fund	31.12.24 Total funds	31.12.23 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Investments	9	-	183,242	183,242	179,055
CURRENT ASSETS					
Debtors	10	8,797	-	8,797	17,235
Cash at bank		17,322	-	17,322	2,076
		<u>26,119</u>	183,242	<u>209,361</u>	<u>198,366</u>
CREDITORS					
Amounts falling due within one year	11	(960)	-	(960)	(924)
		<u>25,159</u>	183,242	<u>208,401</u>	<u>197,442</u>
NET CURRENT ASSETS					
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>25,159</u>	183,242	<u>208,401</u>	<u>197,442</u>
NET ASSETS		<u>25,159</u>	183,242	<u>208,401</u>	<u>197,442</u>
FUNDS	12				
Unrestricted funds				25,159	18,387
Endowment funds				183,242	179,055
TOTAL FUNDS				<u>208,401</u>	<u>197,442</u>

The notes form part of these financial statements

continued...

GREENBANK DRIVE LIMITED

**BALANCE SHEET - CONTINUED
AT 31 DECEMBER 2024**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records that comply with sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 4/9/25 and were signed on its behalf by:



D C Globe – Director

The notes form part of these financial statements

1. LEGAL STATUS

The legal status of the Charity is a Company limited by guarantee, incorporated in England and Wales and has no share capital. In the event of the charity being wound up, the liability of the members in respect of the guarantee is limited to £10.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention except for investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Preparation of the Accounts on a Going Concern Basis

The Charity has a cash balance of £17,322 at the year end, and as funerals generate income which is matched to the expenditure, and as the Expendable Endowment allows for the use of the income or the capital of the Fund, the Trustees are of the view that on this basis the charity is a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds. It is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. An expendable endowment fund is a fund that must be invested to produce income. The Trustees have a discretion to convert all or part of it into an income fund which can then be spent. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

GREENBANK DRIVE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS -
CONTINUED FOR THE YEAR ENDED
31 DECEMBER 2024**

2. ACCOUNTING POLICIES - continued

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end.

Debtors

Debtors are measured at their recoverable amounts (the amount the charity anticipates it will receive from a debt or the amount it has been paid in advance for goods or services).

Cash

Cash comprises bank deposits repayable on demand.

Creditors

Accrued charges are normally valued at their settlement amount.

3. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Income from Fixed Asset Investments	6,154	4,766

4. INCOME FROM CHARITABLE ACTIVITIES

	31.12.24	31.12.23
	£	£
Internment Fees received	7,750	11,500
Activity	Burial	

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support Costs	Totals
	£	£	£
Burial	11,883	-	11,883
Synagogue Insurance	1,312	-	1,312
Support Costs	-	4,854	4,854

6. NET INCOME/(EXPENDITURE)

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

	31.12.24	31.12.23
	£	£
Independent Examiner's remuneration	960	924

Included in the Independent Examiner's fee is £685 for accountancy (2023 £660).

GREENBANK DRIVE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS –
CONTINUED FOR THE YEAR ENDED
31 DECEMBER 2024**

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,411	-	3,411
Burial	11,500	-	11,500
Investment Income	-	4,766	4,766
Net gains/losses on Investments	-	6,022	6,022
Total	14,911	10,788	25,699
EXPENDITURE ON			
Charitable activities			
Burial	12,053	-	12,053
Synagogue Insurance	1,182	-	1,182
Support costs	924	2,439	3,363
Total	14,159	2,439	16,598
NET INCOME/(EXPENDITURE)	752	8,349	9,101
Transfer between funds	(6,188)	6,188	-
RECONCILIATION OF FUNDS			
Total funds brought forward	23,823	164,518	188,341
TOTAL FUNDS CARRIED FORWARD	18,387	179,055	197,442

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2024

9. FIXED ASSET INVESTMENTS

	Cash at Investment Managers £	Listed Investments £	Totals £
MARKET VALUE			
Brought Forward	70	178,986	179,056
Movements	(70)	4,256	4,186
At 31 December 2024	-	183,242	183,242
At 31 December 2023	70	178,986	179,056

Included above are assets outside the UK of £50,104.

All the Fixed Asset Investments are held at fair value.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Other Debtors	3,797	3,735
Trade Debtor	-	4,500
Prepayments and Accrued income	5,000	9,000
	8,797	17,235

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Accruals and deferred income	960	924
	960	924

NOTES TO THE FINANCIAL STATEMENTS -
CONTINUED FOR THE YEAR ENDED
31 DECEMBER 2024

12. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
General fund	18,387	6,772	-	25,159
Endowment funds				
Expendable Endowment Fund	179,055	4,187	-	183,242
TOTAL FUNDS	197,442	10,959	-	208,401

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	22,207	(15,435)	-	6,772
Endowment funds				
Expendable Endowment Fund	6,083	(2,614)	718	4,187
TOTAL FUNDS	28,290	(18,049)	718	10,959

Transfers between funds

There is an Expendable Endowment Fund called the Old Synagogue Donation Fund. The purpose of this fund is to pay or apply the income of the Fund and also so much of the capital of the Fund as the Trustees may from time to time determine to use for the maintenance of the Cemeteries and the grounds or for such charitable purposes and in such manner and subject to such terms and conditions as the Trustees may from time to time at their uncontrolled discretion determine.

Each year a transfer is made, if required from the Old Synagogue Donation Fund to the Unrestricted Fund to leave sufficient reserves.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

14. ULTIMATE CONTROLLING PARTY

In the opinion of the directors, there is no single controlling party of the company.

GREENBANK DRIVE LIMITED

England & Wales - Charity number 1123527

Accounts

REGISTERED COMPANY NUMBER: 06480060 (England and Wales)
REGISTERED CHARITY NUMBER: 1123527

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
GREENBANK DRIVE LIMITED**

**G A HARRIS & CO LTD
CHARTERED ACCOUNTANTS AND
REGISTERED AUDITORS
BRULIMAR HOUSE
JUBILEE ROAD
MIDDLETON
MANCHESTER
M24 2LX**

GREENBANK DRIVE LIMITED

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

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OBJECTIVES AND ACTIVITIES

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The company's aims and objectives for the year are to run the Cemetery at Long Lane, Alntree, Liverpool, and an ongoing responsibility for the old Cemetery owned by Greenbank Drive Hebrew Congregation at Green Lane, West Derby Liverpool.

Significant activities

There were three funerals in the year.

Funeral costs are to remain at £4,000 or £4,250 at a weekend or Bank Holiday, as there are additional charges raised by the Undertakers. This figure of £4,250 is still less than charged at the Council owned and maintained cemeteries, and it is believed that that this is less than is charged at Broadgreen by Princes Road Synagogue. In all cases, where there are reserved plots, credit is given for the reservation fee.

We have an ongoing responsibility for insurance at both Long Lane and the old cemetery at Green Lane. Since the sale of the old synagogue we have increased the reinstatement value for the Chapel at Long Lane to deal with the cost of a total destruction. We continue to maintain Public Liability Insurance in respect of Green Lane.

The proceeds for the sale of the former synagogue building has been invested by Rathbone Investment Management Limited, who are one of the leading investment companies in the Country and very experienced in managing charitable funds. As Greenbank Drive Limited is a Registered Charity, interest is paid gross, and so long as we are able to, the funds will be accumulated with the interest added to the original capital.

The annual cost of basic maintenance, insurance and utilities is between £10,000 and £15,000 per annum, which was largely covered by subscriptions and the balance from the funerals account after payment of all expenses and contributions from a Committee called Greenbank Friends of Long Lane. However, the number of funerals is very low and will continue to decline as people's connection with Greenbank becomes more remote and of course, many people have moved away and others prefer the Communal Cemetery at Springwood for convenience.

There is, however, room for approximately 100 interments and all we can do is to keep the Cemetery in as good a condition as is possible and trust that family connections will encourage people to be buried at Long Lane. Clearly the interest on the capital invested by Rathbones will help to supplement loss from subscriptions, at least to some extent.

Public benefit

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit, and are satisfied that they comply with that guidance, and in particular to secure the conservation, maintenance, operation and management of Long Lane Cemetery and its buildings memorials and other physical features for the public benefit for the purpose of the burial of Jews, including arranging and supervising of such burials and the consecration of tombstones, all according to the principles of the Jewish Religion. The Charity also promote the general charitable purposes of the Merseyside Jewish Community for the public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the Charitable Company continued to maintain the grounds of the Cemetery at Long Lane, Liverpool, to an acceptable standard. In addition, sums were paid to remove Japanese Knotweed from the Cemetery at Green Lane, for which the Company retains responsibility. Public Liability Insurance is also maintained for this Cemetery. Further works were carried out at the Cemetery at Long Lane, including renewal of electrics and heating and further works to relieve the problems of dampness. All necessary burials, services and consecration of tombstones were supervised.

FINANCIAL REVIEW

Reserves policy

The trustees/directors have made an initial assessment and have concluded that in view of the Charity's dependence on voluntary donations, reserves should be built up equivalent to six months running costs of the cemetery, plus anticipated longer term costs for the maintenance and security of the Ohel, grounds and surrounding walls. The charity needs to hold reserves of approximately £8,000 to meet six months running costs, and an additional £7,000 for the longer term maintenance and security of the ohel, grounds and surrounding walls. At the year ended 31 December 2021 the charity's unrestricted funds amounted to £22,819. As current donors die the Trustees recognise that it will become increasingly difficult to collect voluntary contributions and they believe that the donation of the proceeds from the sale of the old Synagogue must, and have been professionally invested to make up the short fall. At the year ended 31 December 2021 these proceeds are included in the expendable endowment fund which amounted to £187,871.

Financial Review

The Charity has continued to raise funds through voluntary income and charitable activities and continues to run the Cemetery in accordance with the objectives. Funds raised were £31,758 (2020 £30,660) in the year, and expenditure was £17,858 (2020 £18,102).

There were no major repairs in the year.

FUTURE PLANS

All trees at the Cemetery are subject to a Tree Preservation Order and permission from the Local Authority is required for removal of any trees or any major work on the trees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The liability of the members in the event of the Charity being wound up is limited to a sum not exceeding £10.

Recruitment and appointment of new trustees

The trustees will appoint individuals with the appropriate skills, knowledge and experience needed for the effective administration of the charity.

Organisational structure

The Charity is run by the trustees as no staff are employed.

GREENBANK DRIVE LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

The trustees will have full knowledge of the Charity Commission's book, "The Essential Trustee: What you need to know"

Related parties

There were no related party transactions in the year.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06480060 (England and Wales)

Registered Charity number

1123527

Registered office

Shiffrin House
433 Smithdown Road
Liverpool
L15 3JL

Trustees

M A Globe
J Shulkind
P S Ettinger
D C Globe

Company Secretary

P S Ettinger

Independent examiner

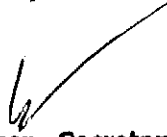
Gary Harris FCA
G A Harris & Co Ltd
Chartered Accountant
Brillmar House
Jubilee Road
Middleton
Manchester
M24 2LX

INDEPENDENT EXAMINERS

A resolution to appoint G A Harris & Co Ltd as Independent Examiner will be proposed at the Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23rd September 2022 and signed on its behalf by:


P S Ettinger - Secretary

I report on the accounts for the year ended 31 December 2021 set out on pages five to twelve.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



G A HARRIS & CO LTD
CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS
BRULIMAR HOUSE
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TEL: (0161) 655 7012 FAX: (0161) 655 7003

23rd September 2022

GREENBANK DRIVE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted fund £	Endowment fund £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		11,905	-	11,905	16,028
Charitable activities	4				
Burial		16,600	-	16,600	12,000
Investment income	3	-	3,253	3,253	2,632
Total		28,505	3,253	31,758	30,660
EXPENDITURE ON					
Charitable activities	5				
Burial		16,154	-	16,154	16,490
Synagogue Insurance		1079	-	1079	987
Sale of Synagogue		-	-	-	-
Support Costs		625	-	625	625
Total		17,858	-	17,858	18,102
Net gains/(losses) on investments		-	6,936	6,936	12,612
NET INCOME/(EXPENDITURE)		10,647	10,189	20,836	25,170
Transfers between funds	12		-	-	-
Net movement in funds		10,647	10,189	20,836	25,170
RECONCILIATION OF FUNDS					
Total funds brought forward		32,172	157,682	189,854	164,684
Transfer between funds		(20,000)	20,000		
TOTAL FUNDS CARRIED FORWARD		22,819	187,871	210,690	189,854

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

GREENBANK DRIVE LIMITED

**BALANCE SHEET
AT 31 DECEMBER 2021**

	Notes	Unrestricted fund £	Endowment fund £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Investments	9	-	187,871	187,871	157,682
CURRENT ASSETS					
Debtors	10	3,404	-	3,404	2,874
Cash at bank		22,332	-	22,332	32,215
		<u>25,736</u>	<u>-</u>	<u>25,736</u>	<u>35,089</u>
CREDITORS					
Amounts falling due within one year	11	(2,917)	-	(2,917)	(2,917)
NET CURRENT ASSETS		<u>22,819</u>	<u>-</u>	<u>22,819</u>	<u>32,172</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>22,819</u>	<u>187,871</u>	<u>210,690</u>	<u>189,854</u>
NET ASSETS		<u><u>22,819</u></u>	<u><u>187,871</u></u>	<u><u>210,690</u></u>	<u><u>189,854</u></u>
FUNDS	12				
Unrestricted funds				22,819	32,172
Endowment funds				187,871	157,682
TOTAL FUNDS				<u><u>210,690</u></u>	<u><u>189,854</u></u>

GREENBANK DRIVE LIMITED

**BALANCE SHEET - CONTINUED
AT 31 DECEMBER 2021**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

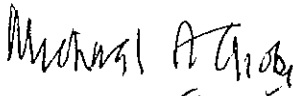
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 23rd September 2022 and were signed on its behalf by:



P S Ettinger -Trustee



M A Globe -Trustee

The notes form part of these financial statements

1. LEGAL STATUS

The legal status of the Charity is a Company limited by guarantee, incorporated in England and Wales and has no share capital. In the event of the charity being wound up, the liability of the members in respect of the guarantee is limited to £10.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Preparation of the Accounts on a Going Concern Basis

The Charity has a cash balance of £22,332 at the year end, and as funerals generate income which is matched to the expenditure, and as the Expendable Endowment allows for the use of the income or the capital of the Fund, the Trustees are of the view that on this basis the charity is a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

An expendable endowment fund is a fund that must be invested to produce income. The Trustees have a discretion to convert all or part of it into an income fund which can then be spent.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

GREENBANK DRIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021

2. ACCOUNTING POLICIES - continued**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end.

Debtors

Debtors are measured at their recoverable amounts (the amount the charity anticipates it will receive from a debt or the amount it has been paid in advance for goods or services).

Cash

Cash comprises bank deposits repayable on demand.

Creditors

Accrued charges are normally valued at their settlement amount.

3. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Income from Fixed Asset Investments	3,253	2,632
	<u> </u>	<u> </u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.12.21	31.12.20
	£	£
Internment Fees received	16,600	12,000
Activity Burial		
	<u> </u>	<u> </u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs	Totals
	£	£	£
Burial	16,154	-	16,154
Synagogue Insurance	1079	-	1079
Support Costs	-	625	625
	<u> </u>	<u> </u>	<u> </u>
	17,233	625	17,858
	<u> </u>	<u> </u>	<u> </u>

6. NET INCOME/(EXPENDITURE)

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

	31.12.21	31.12.20
	£	£
Independent Examiner's remuneration	625	625
	<u> </u>	<u> </u>

Included in the Independent Examiner's fee is £400 for accountancy (2019 £400).

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	28,028	-	28,028
Charitable activities			
Burial	-		-
Investment Income		2,632	2,632
Net gains/losses on investments	-	12,612	12,612
Total	28,028	15,244	43,272
EXPENDITURE ON			
Charitable activities			
Burial	16,490	-	16,490
Synagogue Insurance	987	-	987
Sale of Synagogue	-	-	-
Support Costs	625	-	625
Total	18,102	-	18,102
NET INCOME/(EXPENDITURE)	9,926	15,244	25,170
Transfer between funds	987	(987)	-
RECONCILIATION OF FUNDS			
Total funds brought forward	43,226	121,458	164,684
TOTAL FUNDS CARRIED FORWARD	54,139	135,715	189,854

GREENBANK DRIVE LIMITED**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021****9. FIXED ASSET INVESTMENTS**

	Cash at Investment Managers £	Listed Investments £	Totals £
MARKET VALUE			
Additions	3,253	157,682	157,682
Revaluations	-	30,189	30,189
At 31 December 2021	<u>3,253</u>	<u>187,871</u>	<u>187,871</u>
NET BOOK VALUE			
At 31 December 2021	<u>3,253</u>	<u>187,871</u>	<u>187,871</u>
At 31 December 2020	<u>2,632</u>	<u>155,050</u>	<u>155,050</u>

Included in the above are assets outside the UK of £20,108.

All the Fixed Asset Investments are held at fair value.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Other debtors – Gift Aid	2,380	1,888
Prepayments and accrued income	1,024	986
	<u>3,404</u>	<u>2,874</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Accruals and deferred income	625	625
Other creditors	1,042	1,042
Plot reservations	1,250	1,250
	<u>2,917</u>	<u>2,917</u>

12. MOVEMENT IN FUNDS

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General fund	32,172	10,647	(20,000)	22,819
Endowment funds				
Expendable Endowment Fund	157,682	10,189	20,000	187,871
TOTAL FUNDS	<u>189,854</u>	<u>20,836</u>	<u>-</u>	<u>210,690</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	28,505	(17,858)	-	10,647
Endowment funds				
Expendable Endowment Fund	3,253	-	6,936	10,189
TOTAL FUNDS	<u>31,758</u>	<u>(17,858)</u>	<u>6,936</u>	<u>20,836</u>

Transfers between funds

There is an Expendable Endowment Fund called the Old Synagogue Donation Fund. The purpose of this fund is to pay or apply the income of the Fund and also so much of the capital of the Fund as the Trustees may from time to time determine to use for the maintenance of the Cemeteries and the grounds or for such charitable purposes and in such manner and subject to such terms and conditions as the Trustees may from time to time at their uncontrolled discretion determine.

Each year a transfer is made, if required from the Old Synagogue Donation Fund to the Unrestricted Fund to leave sufficient reserves.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

14. ULTIMATE CONTROLLING PARTY

In the opinion of the directors, there is no single controlling party of the company.

GREENBANK DRIVE LIMITED

England & Wales - Charity number 1123527

Accounts

REGISTERED COMPANY NUMBER: 06480060 (England and Wales)
REGISTERED CHARITY NUMBER: 1123527

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
GREENBANK DRIVE LIMITED**

**G A HARRIS & CO LTD
CHARTERED ACCOUNTANTS AND
REGISTERED AUDITORS
BRULIMAR HOUSE
JUBILEE ROAD
MIDDLETON
MANCHESTER
M24 2LX**

GREENBANK DRIVE LIMITED

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 12

GREENBANK DRIVE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

This report incorporates the Directors' Report.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal Objects of the company were :-

The acquisition of the surplus property and assets of Greenbank Drive Hebrew Congregation, including the adoption and in particular to "secure the conservation, maintenance, operation and management of Long Lane Cemetery and its buildings, memorials and other physical features for the public benefit for the purpose of burial of Jews, including arranging and supervising of such burials and the consecration of tombstones, all according to the principles of the Jewish religion"

The company's aims and objectives for the year are to run the Cemetery at Long Lane, Aintree, Liverpool, and an ongoing responsibility for the old Cemetery owned by Greenbank Drive Hebrew Congregation at Green Lane, West Derby Liverpool.

Significant activities

There were three funerals in the year.

Funeral costs are to remain at £4,000 or £4,250 at a weekend or Bank Holiday, as there are additional charges raised by the Undertakers. This figure of £4,250 is still less than charged at the Council owned and maintained cemeteries, and it is believed that that this is less than is charged at Broadgreen by Princes Road Synagogue. In all cases, where there are reserved plots, credit is given for the reservation fee.

We have an ongoing responsibility for insurance at both Long Lane and the old cemetery at Green Lane. Since the sale of the old synagogue we have increased the reinstatement value for the Chapel at Long Lane to deal with the cost of a total destruction. We continue to maintain Public Liability Insurance in respect of Green Lane.

The proceeds for the sale of the former synagogue building has been invested by Rathbone Investment Management Limited, who are one of the leading investment companies in the Country and very experienced in managing charitable funds. As Greenbank Drive Limited is a Registered Charity, interest is paid gross, and so long as we are able to, the funds will be accumulated with the interest added to the original capital.

The annual cost of basic maintenance, insurance and utilities is between £10,000 and £15,000 per annum, which was largely covered by subscriptions and the balance from the funerals account after payment of all expenses and contributions from a Committee called Greenbank Friends of Long Lane. However, the number of funerals is very low and will continue to decline as people's connection with Greenbank becomes more remote and of course, many people have moved away and others prefer the Communal Cemetery at Springwood for convenience.

There is, however, room for approximately 100 interments and all we can do is to keep the Cemetery in as good a condition as is possible and trust that family connections will encourage people to be buried at Long Lane. Clearly the interest on the capital invested by Rathbones will help to supplement loss from subscriptions, at least to some extent.

Public benefit

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit, and are satisfied that they comply with that guidance, and in particular to secure the conservation, maintenance, operation and management of Long Lane Cemetery and its buildings memorials and other physical features for the public benefit for the purpose of the burial of Jews, including arranging and supervising of such burials and the consecration of tombstones, all according to the principles of the Jewish Religion. The Charity also promote the general charitable purposes of the Merseyside Jewish Community for the public benefit.

GREENBANK DRIVE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the Charitable Company continued to maintain the grounds of the Cemetery at Long Lane, Liverpool, to an acceptable standard. In addition, sums were paid to remove Japanese Knotweed from the Cemetery at Green Lane, for which the Company retains responsibility. Public Liability Insurance is also maintained for this Cemetery. Further works were carried out at the Cemetery at Long Lane, including renewal of electrics and heating and further works to relieve the problems of dampness. All necessary burials, services and consecration of tombstones were supervised.

FINANCIAL REVIEW

Reserves policy

The trustees/directors have made an initial assessment and have concluded that in view of the Charity's dependence on voluntary donations, reserves should be built up equivalent to six months running costs of the cemetery, plus anticipated longer term costs for the maintenance and security of the Ohel, grounds and surrounding walls. The charity needs to hold reserves of approximately £8,000 to meet six months running costs, and an additional £7,000 for the longer term maintenance and security of the ohel, grounds and surrounding walls. At the year ended 31 December 2020 the charity's unrestricted funds amounted to £32,172. As current donors die the Trustees recognise that it will become increasingly difficult to collect voluntary contributions and they believe that the donation of the proceeds from the sale of the old Synagogue must, and have been professionally invested to make up the short fall. At the year ended 31 December 2020 these proceeds are included in the expendable endowment fund which amounted to £157,682.

Financial Review

The Charity has continued to raise funds through voluntary income and charitable activities and continues to run the Cemetery in accordance with the objectives. Funds raised were £30,660 (2019 £18,855) in the year, and expenditure was £18,102 (2019 £10,763).

There were no major repairs in the year.

FUTURE PLANS

All trees at the Cemetery are subject to a Tree Preservation Order and permission from the Local Authority is required for removal of any trees or any major work on the trees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The liability of the members in the event of the Charity being wound up is limited to a sum not exceeding £10.

Recruitment and appointment of new trustees

The trustees will appoint individuals with the appropriate skills, knowledge and experience needed for the effective administration of the charity.

Organisational structure

The Charity is run by the trustees as no staff are employed.

GREENBANK DRIVE LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

The trustees will have full knowledge of the Charity Commission's book, "The Essential Trustee: What you need to know"

Related parties

There were no related party transactions in the year.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06480060 (England and Wales)

Registered Charity number

1123527

Registered office

**Shiffrin House
433 Smithdown Road
Liverpool
L15 3JL**

Trustees

**M A Globe
J Shulkind
P S Ettinger
D C Globe**

Company Secretary

P S Ettinger

Independent examiner

**Gary Harris FCA
G A Harris & Co Ltd
Chartered Accountant
Brulimar House
Jubilee Road
Middleton
Manchester
M24 2LX**

INDEPENDENT EXAMINERS

A resolution to appoint G A Harris & Co Ltd as Independent Examiner will be proposed at the Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 14TH June 2021 and signed on its behalf by:



P S Ettinger - Secretary

INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF GREENBANK DRIVE LIMITED

I report on the accounts for the year ended 31 December 2020 set out on pages five to twelve.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



G A HARRIS & CO LTD
CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS
BRULIMAR HOUSE
JUBILEE ROAD
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M24 2LX

G.A HARRIS & CO. LTD
CHARTERED ACCOUNTANTS
BRULIMAR HOUSE, JUBILEE ROAD
MIDDLETON, MANCHESTER, M24 2LX
TEL: (0161) 655 7012 FAX: (0161) 655 7011

14th June 2021

GREENBANK DRIVE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted fund £	Endowment fund £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		16,028	-	16,028	16,743
Charitable activities	4				
Burial		12,000	-	12,000	-
Investment income	3	-	2,632	2,632	2,112
Total		28,028	2,632	30,660	18,855
EXPENDITURE ON					
Charitable activities	5				
Burial		16,490	-	16,490	9,158
Synagogue Insurance		987	-	987	980
Sale of Synagogue		-	-	-	-
Support Costs		625	-	625	625
Total		18,102	-	18,102	10,763
Net gains/(losses) on Investments		-	12,612	12,612	11,455
NET INCOME/(EXPENDITURE)		9,926	15,244	25,170	19,547
Transfers between funds	12		-	-	-
Net movement in funds		9,926	15,244	25,170	19,547
RECONCILIATION OF FUNDS					
Total funds brought forward		42,246	122,438	164,684	145,137
Transfer between funds		(20,000)	20,000		
TOTAL FUNDS CARRIED FORWARD		32,172	157,682	189,854	164,684

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

GREENBANK DRIVE LIMITED

**BALANCE SHEET
AT 31 DECEMBER 2020**

		Unrestricted fund	Endowment fund	31.12.20 Total funds	31.12.19 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Investments	9	-	157,682	157,682	122,438
CURRENT ASSETS					
Debtors	10	2,874	-	2,874	2,161
Cash at bank		32,215	-	32,215	43,002
		<u>35,089</u>	<u>-</u>	<u>35,089</u>	<u>45,163</u>
CREDITORS					
Amounts falling due within one year	11	(2,917)	-	(2,917)	(2,917)
		<u>32,172</u>	<u>-</u>	<u>32,172</u>	<u>42,246</u>
NET CURRENT ASSETS					
		<u>32,172</u>	<u>157,682</u>	<u>189,854</u>	<u>164,684</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>32,172</u>	<u>157,682</u>	<u>189,854</u>	<u>164,684</u>
NET ASSETS		<u>32,172</u>	<u>157,682</u>	<u>189,854</u>	<u>164,684</u>
FUNDS	12				
Unrestricted funds				32,172	42,246
Endowment funds				157,682	122,438
TOTAL FUNDS				<u>189,854</u>	<u>164,684</u>

GREENBANK DRIVE LIMITED

**BALANCE SHEET - CONTINUED
AT 31 DECEMBER 2020**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 14 June 2021 and were signed on its behalf by:

P S Ettinger -Trustee



M A Globe -Trustee

1. LEGAL STATUS

The legal status of the Charity is a Company limited by guarantee, incorporated in England and Wales and has no share capital. In the event of the charity being wound up, the liability of the members in respect of the guarantee is limited to £10.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Preparation of the Accounts on a Going Concern Basis

The Charity has a cash balance of £32,215 at the year end, and as funerals generate income which is matched to the expenditure, and as the Expendable Endowment allows for the use of the income or the capital of the Fund, the Trustees are of the view that on this basis the charity is a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

An expendable endowment fund is a fund that must be invested to produce income. The Trustees have a discretion to convert all or part of it into an income fund which can then be spent.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

GREENBANK DRIVE LIMITED**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020****2. ACCOUNTING POLICIES - continued****Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end.

Debtors

Debtors are measured at their recoverable amounts (the amount the charity anticipates it will receive from a debt or the amount it has been paid in advance for goods or services).

Cash

Cash comprises bank deposits repayable on demand.

Creditors

Accrued charges are normally valued at their settlement amount.

3. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Income from Fixed Asset Investments	2,632	2,112

4. INCOME FROM CHARITABLE ACTIVITIES

	31.12.20	31.12.19
	£	£
Internment Fees received	12,000	-

5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs	Totals
	£	£	£
Burial	16,490	-	16,490
Synagogue Insurance	987	-	987
Support Costs	-	625	625
	<u>17,477</u>	<u>625</u>	<u>18,102</u>

6. NET INCOME/(EXPENDITURE)

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

	31.12.20	31.12.19
	£	£
Independent Examiner's remuneration	625	625

Included in the Independent Examiner's fee is £400 for accountancy (2019 £400).

GREENBANK DRIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16,743	-	16,743
Charitable activities			
Burial	-	-	-
Investment Income		2,112	2,112
Net gains/losses on investments	-	11,455	11,455
Total	16,743	13,567	30,310
EXPENDITURE ON			
Charitable activities			
Burial	9,158	-	9,158
Synagogue Insurance	980	-	980
Sale of Synagogue	-	-	-
Support Costs	625	-	625
Total	10,763	-	10,763
NET INCOME/(EXPENDITURE)	5,980	13,567	19,547
Transfer between funds	980	(980)	-
RECONCILIATION OF FUNDS			
Total funds brought forward	36,266	108,871	145,137
TOTAL FUNDS CARRIED FORWARD	43,226	121,458	164,684

GREENBANK DRIVE LIMITED**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020****9. FIXED ASSET INVESTMENTS**

	Cash at Investment Managers £	Listed Investments £	Totals £
MARKET VALUE			
Additions	2,632	122,438	122,438
Revaluations	-	32,612	32,612
At 31 December 2020	<u>2,632</u>	<u>155,050</u>	<u>157,682</u>
NET BOOK VALUE			
At 31 December 2019	<u>2,632</u>	<u>155,050</u>	<u>157,682</u>
At 31 December 2018	<u>2,112</u>	<u>107,062</u>	<u>122,438</u>

Included in the above are assets outside the UK of £20,108.

All the Fixed Asset Investments are held at fair value.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Other debtors – Gift Aid	1,888	1,263
Prepayments and accrued income	986	898
	<u>2,874</u>	<u>2,161</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Accruals and deferred income	625	625
Other creditors	1,042	1,042
Plot reservations	1,250	1,250
	<u>2,917</u>	<u>2,917</u>

GREENBANK DRIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020

12. MOVEMENT IN FUNDS

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General fund	42,246	9,926	(20,000)	32,172
Endowment funds				
Expendable Endowment Fund	122,438	15,244	20,000	157,682
TOTAL FUNDS	<u>164,684</u>	<u>25,170</u>	<u>-</u>	<u>189,854</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	28,028	(18,102)	-	9,926
Endowment funds				
Expendable Endowment Fund	2,632	-	12,612	15,244
TOTAL FUNDS	<u>30,660</u>	<u>(18,102)</u>	<u>12,612</u>	<u>25,170</u>

Transfers between funds

There is an Expendable Endowment Fund called the Old Synagogue Donation Fund. The purpose of this fund is to pay or apply the income of the Fund and also so much of the capital of the Fund as the Trustees may from time to time determine to use for the maintenance of the Cemeteries and the grounds or for such charitable purposes and in such manner and subject to such terms and conditions as the Trustees may from time to time at their uncontrolled discretion determine.

Each year a transfer is made, if required from the Old Synagogue Donation Fund to the Unrestricted Fund to leave sufficient reserves.

13. RELATED PARTY DISCLOSURES

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

14. ULTIMATE CONTROLLING PARTY

In the opinion of the directors, there is no single controlling party of the company.