

HOLY LAW SOUTH BROUGHTON CONGREGATION

England & Wales · Charity number 1133404

Details

Status Registered

Legal form Charitable company

Company number [07086126](#)

Registered 2009-12-30

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

Contact

Address Holy Law South Broughton
Bury Old Road
Prestwich
Manchester
M25 0EX

Phone 01617401634

Email admin@holylaw.org.uk

Website www.holylaw.org.uk

Activities

Objects: 1 TO PROMOTE AND FURTHER THE PRACTICE, KNOWLEDGE AND UNDERSTANDING OF ORTHODOX JUDAISM IN PRESTWICH, SALFORD AND OTHER PARTS OF GREATER MANCHESTER.2 TO ADVANCE THE RELIGIOUS EDUCATION AND OTHER CHARITABLE PURPOSES OF THE ORTHODOX JEWISH COMMUNITY IN PRESTWICH AND OTHER PARTS OF GREATER MANCHESTER; AND3 TO PROVIDE A PLACE OF WORSHIP, RELIGIOUS SERVICES AND EDUCATIONAL AND SOCIAL ACTIVITIES FOR PERSONS ADHERING TO THE TENETS OF ORTHODOX JUDAISM.

Activities: Promoting Judaism, advancing religious education, providing a place of worship, religious services and educational and social activities for people adhering to the tenets of orthodox Judaism.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** PRESTWICH, SALFORD AND OTHER PARTS OF GREATER MANCHESTER
- Bury

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£346,752	£303,328	-	-
2023-12-31	£391,638	£362,417	-	-
2022-12-31	£305,489	£303,081	-	-
2021-12-31	£290,163	£278,849	-	-
2020-12-31	£293,530	£279,645	-	-

Trustees

Name	Role	Appointed
JEFFREY AARON GILBERT		2021-01-16
LAURENCE ALAN INGLEBY		2011-11-17

HOLY LAW SOUTH BROUGHTON CONGREGATION

England & Wales - Charity number 1133404

Accounts

Company Registration No. 07086126 (England and Wales)
Registered Charity number 1133404

HOLY LAW SOUTH BROUGHTON CONGREGATION

(A Company Limited by Guarantee)

Report and Accounts

For the year ended 31 December 2024

**SEFTON YODAIKEN & CO. LTD
CHARTERED ACCOUNTANTS**

Fairways House
George Street, Prestwich
Manchester
M25 9WS

•Holy Law South Broughton Congregation Ltd•

Legal and Administrative Information

Trustees	Mr J Gilbert Mr L Ingleby
Directors	Mr J Dolties Mr C Haffner Mr N Hopstein Mr P Landes
Charity number	1133404
Company number	07086126
Principal address	The Holy Law South Broughton Cong. Bury Old Road Manchester M25 0EX
Registered office	The Holy Law South Broughton Cong. Bury Old Road Manchester M25 0EX
Accountants	Sefton Yodaiken & Co. Ltd Chartered Accountants Fairways House George Street Prestwich M25 9WS
Bankers	Royal Bank of Scotland 18 Bury Old Road Manchester M8 7JN

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•Holy Law South Broughton Congregation Ltd•
Directors' Report
For the year ended 31 December 2024

The directors of the company for the purposes of the Company Act present their report and accounts for the year ended 31 December 2024. The directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 and the Companies Act 2006 in preparing the annual report and accounts of the charity.

Structure, governance and management

The company is a charitable company limited by guarantee, incorporated on 25 November 2009. The company was established under Memorandum of Association which established the objects and powers of the charitable company and is governed under its articles. The honorary officers are:

- Mr P Landes
- Mr J Dolties
- Mr J Kershner
- Mr C Haffner
- Mr N Hopstein
- Mr A Gouldman

Every member of the charity promises, if the charity is dissolved while he or she is a member or with twelve months after he or she ceases to be a member, to contribute such sum (not exceeding £10) as may be demanded of him or her towards the payments of debt and liabilities of the charity incurred before he or she ceases to be a member, and of the cost charges and expenses of winding up and the adjustment of rights of the contributions among themselves.

The provision shall not apply to any member who with the approval of the Honorary Officers shall have been exempted from paying a membership subscription to the congregation for at least 12 months prior to the dissolution of the charity.

Objectives and activities

The company was established to promote and further the practice, knowledge and understanding of Orthodox Judaism in Prestwich, Salford and other parts of Greater Manchester.

The company also provides facilities for worship at religious services in accordance with established Orthodox Jewish custom as recognised by the Chief Rabbi of the United Kingdom, together with the provision of sermons, facilities for the solemnisation of marriages, for barmitzvahs and any other activities in furtherance of religious objects of the congregation.

The company will distribute funds received for needy causes in accordance with the usual practice of the congregation and as approved at the council meetings where necessary.

Functions will be arranged for members which are in accordance with the objects of the congregation.

•Holy Law South Broughton Congregation Ltd•
Director's Report
For the year ended 31 December 2024

Achievements and performance

During the year under review the congregation progressed satisfactorily in accordance with its objects.

Financial review

As at December 2024 the company had net assets of £338,338 (2023 £294,914). The results for the year were a surplus of £43,424 (2023 £28,461).

The directors are satisfied with the results for the financial year in review of the economic climate.

Plans for the future

The directors have 2 key goals at present, continuing to grow the provision of services for the benefit of its members and ensuring that the company is on a sound financial footing to enable the provision of these services.

The latter goal has led to the recent refurbishment of the hall and associated areas with the aim of increasing rental income.

Costs are also kept under tight review but the shul is facing similar inflationary pressures to the wider population.

On behalf of the directors

Mr J Dolties

Director

Dated:

•Holy Law South Broughton Congregation Ltd•
Independent examiner's report for the directors
For the year ended 31 December 2024

I report on the accounts of the Trust for the year ended 31 December 2024 which are set out on pages 7 to 8.

Respective responsibilities of directors and examiner

The directors of Holy Law South Broughton Congregation are responsible for the preparation of the accounts. The directors consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 but that an independent examination is needed.

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:

- (i) Examine the accounts under section 43 of the 1993 act
- (ii) To follow procedures laid down in the general directions given by the charity commission under section 43(7)(b) of the 1993 act and
- (iii) To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently do not express an audit opinion on the view given by the accounts.

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
 - (I) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirement of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice and Reporting by Charities 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.

Mr. S. Yodaiken

Sefton Yodaiken & Co. Ltd
Fairways House George Street Prestwich, M25 9WS

**Statement of Financial Activities
For the year ended 31 December 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 £	2023 £
<i>Incoming resources from generated funds</i>					
Voluntary income	2	185,729	---	185,729	207,559
Income from charitable activities	3	127,863	---	127,863	145,593
Bank interest received	4	767	---	767	1,486
Gift aid	5	32,393	---	32,393	37,000
Total incoming resources		346,752	---	346,752	391,638
<i>Resources expended</i>					
<i>Costs of generating funds</i>					
Fundraising trading & other costs		760	---	760	760
Net incoming resources available		345,992	---	345,992	390,878
Charitable activities		152,634	---	152,634	225,455
Governance costs		149,934	---	149,934	136,962
Total resources expended		302,568	---	302,568	362,417
Net income for the year		43,424	---	43,424	28,461
Fund balances at 1 January 2024		193,159	---	193,159	164,698
Fund balances at 31 December 2024		236,583	---	236,583	193,159

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

• Holy Law South Broughton Congregation Ltd •

Balance Sheet as at 31 December 2024

	Notes	£	2024 £	£	2023 £
Fixed assets					
Tangible fixed assets	7		106,566		107,326
Current assets					
Debtors	8	171,390		151,345	
Cash at bank		173,522		112,613	
		344,912		263,958	
Creditors: due in one year	9	(113,140)		(76,370)	
Net current assets			231,772		187,588
Total assets less current liabilities			338,338		294,914
Income funds					
Restricted funds			16,755		16,755
Matching campaign funds			85,000		85,000
Unrestricted funds			236,583		193,159
			338,338		294,914

In preparing these financial statements:

- (a) The directors are of the opinion that the company is entitled to the exemption from audit conferred under section 477 of the Companies Act 2006;
- (b) The members have not required the company to obtain an audit of its financial statements in accordance with section 476 of the Companies Act 2006, and
- (c) The directors acknowledge their responsibilities for:
 - (i) complying with the requirements of the Act with respect to accounting records and for the preparation of accounts and
 - (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and which otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime. The accounts were approved by the board on

Mr J Dolties
Director

Notes to the Financial Statements For the year ended 31 December 2024

1. Accounting Policies

1.1 Accounting Conventions

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the statement of recommended practice "Accounting and reporting by charities" (Charities SORP FRS 102) and the Charities Act 2011) and the Companies Act 2006.

Tangible fixed assets and depreciation

Tangible fixed assets are included at cost.

Land is not depreciated as the directors consider that the value exceeds the purchase cost. The buildings were valued for fire insurance purposes by Insurance Property Services Ltd in December 2007 who stated that the cost to rebuild the synagogue to its current state would be £4 million.

The appurtenances are shown at cost and the directors consider that this exceeds the current value and hence no depreciation has been applied.

Depreciation is calculated so as to write off the costs of an asset less its estimated residual value over the useful economic life of that asset as follows:

- Fixtures and fittings 15% straight line

Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the income and expenditure account.

Accumulated funds

The synagogue's funds consist of unrestricted and restricted amounts.

The synagogue may use unrestricted amounts at its discretion.

Restricted funds represent donations which are restricted to a particular purpose in accordance with the donor's wishes.

Governance costs

Attributable overheads consist of standard office costs and non-recoverable VAT. A portion of these attributable overheads is allocated to management and administration.

Voluntary income

Income is accounted for when received except for subscriptions and tax repayments which are accounted for as they become due.

2. Voluntary income

	2024	2023
	£	£
Donations and gifts	67,660	100,118
Grants receivable for core activities	118,069	107,441
	-----	-----
	185,729	207,559
	=====	=====

**Notes to the Financial Statements
For the year ended 31 December 2024**

3. Incoming resources from charitable activities

	2024	2023
	£	£
Hall bookings	25,495	12,027
Other charitable activities	102,368	133,566
	-----	-----
	127,863	145,593
	=====	=====

4. Investment income

	2024	2023
	£	£
Bank interest receivable	767	1,486
	=====	=====

5. Other incoming resources

	2024	2023
	£	£
Gift aid	32,393	37,000
	=====	=====

6. Employees

Number of employees

The average monthly number of employees during the year was:

	2024	2023
Administrative staff	2	2
Other staff	4	4
	-----	-----
	6	6
	=====	=====

Employment costs

	2024	2023
	£	£
Wages and salaries	119,898	101,689
Social security costs	23,580	29,304
Other pension costs	6,456	5,969
	-----	-----
	149,934	136,962
	=====	=====

There were no employees whose annual remuneration was £60,000 or more.

**Notes to the Financial Statements
For the year ended 31 December 2024**

7. Tangible Fixed Assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 Jan 2024 and 31 Dec 2024	83,618	62,912	146,530
Depreciation			
At 1 January 2024	---	39,204	39,204
Charge for the year	---	760	760
At 31 December 2024	---	39,964	39,964
Net book value			
• 31 December 2024	83,618	22,948	106,566
• 31 December 2023	83,618	23,708	107,326

8. Debtors

	2024 £	2023 £
Trade debtors	40,249	40,249
Other debtors and prepayments	131,141	111,096
	173,579	151,345

9. Creditors: amounts due within one year

	2024 £	2023 £
Trade creditors	3,583	10,810
Other creditors	109,557	65,560
	113,140	76,370

**Notes to the Financial Statements
For the year ended 31 December 2024**

11. Pensions and other post-retirement benefit commitments

	2024	2023
	£	£
Contributions payable by the company for the year	6,456	5,969
	=====	=====

12. Analysis of net assets between funds

	Unrestricted funds	Restricted funds
Tangible fixed assets	106,566	---
Current assets	347,101	16,755
Short term creditors	(109,532)	---

	344,135	16,755
	=====	=====

HOLY LAW SOUTH BROUGHTON CONGREGATION

England & Wales - Charity number 1133404

Accounts

Company Registration No. 07086126 (England and Wales)
Registered Charity number 1133404

HOLY LAW SOUTH BROUGHTON CONGREGATION

(A Company Limited by Guarantee)

Report and Accounts

For the year ended 31 December 2023

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CHARTERED ACCOUNTANTS**

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Directors	Mr P Isaacs Mr J Dolties Mr C Haffner Mr N Hopstein Mr P Landes
Charity number	1133404
Company number	07086126
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Directors' Report

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Structure, governance and management

The company is a charitable company limited by guarantee, incorporated on 25 November 2009. The company was established under Memorandum of Association which established the objects and powers of the charitable company and is governed under its articles. The honorary officers are:

- Mr P Landes
- Mr J Dolties
- Mr S Goldmeier
- Mr C Haffner
- Mr N Hopstein
- Mr D Halpern

Every member of the charity promises, if the charity is dissolved while he or she is a member or with twelve months after he or she ceases to be a member, to contribute such sum (not exceeding £10) as may be demanded of him or her towards the payments of debt and liabilities of the charity incurred before he or she ceases to be a member, and of the cost charges and expenses of winding up and the adjustment of rights of the contributions among themselves.

The provision shall not apply to any member who with the approval of the Honorary Officers shall have been exempted from paying a membership subscription to the congregation for at least 12 months prior to the dissolution of the charity.

Objectives and activities

The company was established to promote and further the practice, knowledge and understanding of Orthodox Judaism in Prestwich, Salford and other parts of Greater Manchester.

The company also provides facilities for worship at religious services in accordance with established Orthodox Jewish custom as recognised by the Chief Rabbi of the United Kingdom, together with the provision of sermons, facilities for the solemnisation of marriages, for barmitzvahs and any other activities in furtherance of religious objects of the congregation.

The company will distribute funds received for needy causes in accordance with the usual practice of the congregation and as approved at the council meetings where necessary.

Functions will be arranged for members which are in accordance with the objects of the congregation.

Director's Report
For the year ended 31 December 2023

Achievements and performance

During the year under review the congregation progressed satisfactorily in accordance with its objects.

Financial review

As at December 2023 the company had net assets of £294,914 (2022 £266,453). The results for the year were a surplus of £28,461 (2022 £1,648).

The directors are satisfied with the results for the financial year in review of the economic climate.

Plans for the future

The directors have 2 key goals at present, continuing to grow the provision of services for the benefit of its members and ensuring that the company is on a sound financial footing to enable the provision of these services.

The latter goal has led to the recent refurbishment of the hall and associated areas with the aim of increasing rental income.

Costs are also kept under tight review but the shul is facing similar inflationary pressures to the wider population.

On behalf of the directors

Mr P Landes

Director

Dated:

•Holy Law South Broughton Congregation Ltd•
Independent examiner's report for the directors
For the year ended 31 December 2023

I report on the accounts of the Trust for the year ended 31 December 2023 which are set out on pages 7 to 8.

Respective responsibilities of directors and examiner

The directors of Holy Law South Broughton Congregation are responsible for the preparation of the accounts. The directors consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 but that an independent examination is needed.

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:

- (i) Examine the accounts under section 43 of the 1993 act
- (ii) To follow procedures laid down in the general directions given by the charity commission under section 43(7)(b) of the 1993 act and
- (iii) To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently do not express an audit opinion on the view given by the accounts.

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
 - (I) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirement of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice and Reporting by Charities 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.

Mr. S. Yodaiken

Sefton Yodaiken & Co. Ltd
Fairways House George Street Prestwich, M25 9WS

•Holy Law South Broughton Congregation Ltd•
Statement of Financial Activities
For the year ended 31 December 2023

	Notes	Unrestricted funds	Restricted funds	2023 £	2022 £
<i>Incoming resources from generated funds</i>					
Voluntary income	2	207,559	---	207,559	143,608
Income from charitable activities	3	145,593	---	145,593	121,745
Bank interest received	4	1,486	---	1,486	331
Gift aid	5	37,000	---	---	39,805
		-----	-----	-----	-----
Total incoming resources		391,638	---	354,638	305,489
		-----	-----	-----	-----
<i>Resources expended</i>					
<i>Costs of generating funds</i>					
Fundraising trading & other costs		760	---	760	760
		-----	-----	-----	-----
Net incoming resources available		390,878	---	353,878	304,729
		-----	-----	-----	-----
Charitable activities		225,455	---	225,455	174,772
Governance costs		136,962	---	136,962	128,309
		-----	-----	-----	-----
Total resources expended		362,417	---	362,417	303,081
		-----	-----	-----	-----
Net income for the year		28,461	---	(8,539)	1,648
Fund balances at 1 January 2023		164,698	---	164,698	163,050
		-----	-----	-----	-----
Fund balances at 31 December 2023		193,159	---	156,159	164,698
		=====	=====	=====	=====

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

•Holy Law South Broughton Congregation Ltd•
Balance Sheet as at 31 December 2023

	Notes	£	2023 £	£	2022 £
Fixed assets					
Tangible fixed assets	7		107,326		108,086
Current assets					
Debtors	8	151,345		103,369	
Cash at bank		112,613		162,642	
		-----		-----	
		--		-	
		263,958		266,011	
Creditors: due in one year	9	(76,370)		(107,644)	
		-----		-----	
		--		-	
Net current assets			187,588		158,367
			-----		-----
Total assets less current liabilities			294,914		266,453
			=====		=====
Income funds					
Restricted funds			16,755		16,755
Matching campaign funds			85,000		85,000
Unrestricted funds			193,159		164,698
			-----		-----
			294,914		266,453
			=====		=====

In preparing these financial statements:

- (a) The directors are of the opinion that the company is entitled to the exemption from audit conferred under section 477 of the Companies Act 2006;
- (b) The members have not required the company to obtain an audit of its financial statements in accordance with section 476 of the Companies Act 2006, and
- (c) The directors acknowledge their responsibilities for:
 - (i) complying with the requirements of the Act with respect to accounting records and for the preparation of accounts and
 - (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and which otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime. The accounts were approved by the board on

Mr P Landes
Director

Notes to the Financial Statements For the year ended 31 December 2023

1. Accounting Policies

1.1 Accounting Conventions

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the statement of recommended practice "Accounting and reporting by charities" (Charities SORP FRS 102) and the Charities Act 2011) and the Companies Act 2006.

Tangible fixed assets and depreciation

Tangible fixed assets are included at cost.

Land is not depreciated as the directors consider that the value exceeds the purchase cost. The buildings were valued for fire insurance purposes by Insurance Property Services Ltd in December 2007 who stated that the cost to rebuild the synagogue to its current state would be £4 million.

The appurtenances are shown at cost and the directors consider that this exceeds the current value and hence no depreciation has been applied.

Depreciation is calculated so as to write off the costs of an asset less its estimated residual value over the useful economic life of that asset as follows:

- Fixtures and fittings 15% straight line

Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the income and expenditure account.

Accumulated funds

The synagogue's funds consist of unrestricted and restricted amounts.

The synagogue may use unrestricted amounts at its discretion.

Restricted funds represent donations which are restricted to a particular purpose in accordance with the donor's wishes.

Governance costs

Attributable overheads consist of standard office costs and non-recoverable VAT. A portion of these attributable overheads is allocated to management and administration.

Voluntary income

Income is accounted for when received except for subscriptions and tax repayments which are accounted for as they become due.

2. Voluntary income

	2023	2022
	£	£
Donations and gifts	100,118	41,580
Grants receivable for core activities	107,441	102,028
	-----	-----
	207,559	143,608

=====

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Notes to the Financial Statements For the year ended 31 December 2023

3. Incoming resources from charitable activities

	2023	2022
	£	£
Hall bookings	12,027	6,785
Other charitable activities	133,566	114,960
	-----	-----
	145,593	121,745
	=====	=====

4. Investment income

	2023	2022
	£	£
Bank interest receivable	1,486	332
	=====	=====

5. Other incoming resources

	2023	2022
	£	£
Gift aid	37,000	39,805
	=====	=====

6. Employees

Number of employees

The average monthly number of employees during the year was:

	2023	2022
Administrative staff	2	2
Other staff	4	4
	-----	-----
	6	6
	=====	=====

Employment costs

	2023	2022
	£	£
Wages and salaries	101,689	116,775
Social security costs	29,304	3,958
Other pension costs	5,969	7,576
	-----	-----
	136,962	128,309
	=====	=====

There were no employees whose annual remuneration was £60,000 or more.

Notes to the Financial Statements
For the year ended 31 December 2023

7. Tangible Fixed Assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 Jan 2023 and 31 Dec 2023	83,618	62,912	146,530
Depreciation			
At 1 January 2023	---	38,444	38,444
Charge for the year	---	760	760
	-----	-----	-----
At 31 December 2023	---	39,204	39,204
	-----	-----	-----
Net book value			
• 31 December 2023	83,618	23,708	107,326
	=====	=====	=====
• 31 December 2022	83,618	24,468	108,086
	=====	=====	=====

8. Debtors

	2023 £	2022 £
Trade debtors	40,249	40,249
Other debtors and prepayments	111,096	63,120
	-----	-----
	151,345	103,369
	=====	=====

9. Creditors: amounts due within one year

	2023 £	2022 £
Trade creditors	10,810	2,177
Other creditors	65,560	105,467
	-----	-----
	76,370	107,644
	=====	=====

**Notes to the Financial Statements
For the year ended 31 December 2023**

11. Pensions and other post-retirement benefit commitments

	2023	2022
	£	£
Contributions payable by the company for the year	5,969	7,576
	=====	=====

12. Analysis of net assets between funds

	Unrestricted funds	Restricted funds
Tangible fixed assets	107,326	---
Current assets	263,958	16,755
Short term creditors	(76,370)	---

	294,914	16,755
	=====	=====

HOLY LAW SOUTH BROUGHTON CONGREGATION

England & Wales - Charity number 1133404

Accounts

Company Registration No. 07086126 (England and Wales)
Registered Charity number 1133404

HOLY LAW SOUTH BROUGHTON CONGREGATION

(A Company Limited by Guarantee)

Report and Accounts

For the year ended 31 December 2022

**SEFTON YODAIKEN & CO. LTD
CHARTERED ACCOUNTANTS**

Fairways House
George Street, Prestwich
Manchester
M25 9WS

•Holy Law South Broughton Congregation Ltd•

Legal and Administrative Information

Trustees	Mr J Gilbert Mr L Ingleby
Directors	Mr P Isaacs Mr J Dolties Mr C Haffner Mr N Hopstein Mr P Landes
Charity number	1133404
Company number	07086126
Principal address	The Holy Law South Broughton Cong. Bury Old Road Manchester M25 0EX
Registered office	The Holy Law South Broughton Cong. Bury Old Road Manchester M25 0EX
Accountants	Sefton Yodaiken & Co. Ltd Chartered Accountants Fairways House George Street Prestwich M25 9WS
Bankers	Royal Bank of Scotland 18 Bury Old Road Manchester M8 7JN

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Directors' Report For the year ended 31 December 2022

The directors of the company for the purposes of the Company Act present their report and accounts for the year ended 31 December 2022. The directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 and the Companies Act 2006 in preparing the annual report and accounts of the charity.

Structure, governance and management

The company is a charitable company limited by guarantee, incorporated on 25 November 2009. The company was established under Memorandum of Association which established the objects and powers of the charitable company and is governed under its articles. The honorary officers are:

- Mr P Landes
- Mr J Dolties
- Mr S Goldmeier
- Mr C Haffner
- Mr N Hopstein
- Mr D Halpern

Every member of the charity promises, if the charity is dissolved while he or she is a member or with twelve months after he or she ceases to be a member, to contribute such sum (not exceeding £10) as may be demanded of him or her towards the payments of debt and liabilities of the charity incurred before he or she ceases to be a member, and of the cost charges and expenses of winding up and the adjustment of rights of the contributions among themselves.

The provision shall not apply to any member who with the approval of the Honorary Officers shall have been exempted from paying a membership subscription to the congregation for at least 12 months prior to the dissolution of the charity.

Objectives and activities

The company was established to promote and further the practice, knowledge and understanding of Orthodox Judaism in Prestwich, Salford and other parts of Greater Manchester.

The company also provides facilities for worship at religious services in accordance with established Orthodox Jewish custom as recognised by the Chief Rabbi of the United Kingdom, together with the provision of sermons, facilities for the solemnisation of marriages, for barmitzvahs and any other activities in furtherance of religious objects of the congregation.

The company will distribute funds received for needy causes in accordance with the usual practice of the congregation and as approved at the council meetings where necessary.

Functions will be arranged for members which are in accordance with the objects of the congregation.

Director's Report For the year ended 31 December 2022

Achievements and performance

During the year under review the congregation progressed satisfactorily in accordance with its objects.

Financial review

As at December 2022 the company had net assets of £266,453 (2021 £264,838). The results for the year are a surplus of £1,648 (2021 £11,314).

The directors are satisfied with the results for the financial year in review of the economic climate.

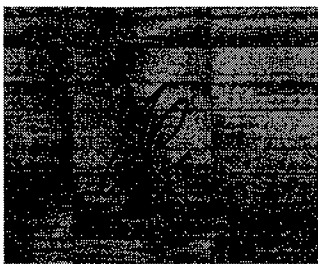
Plans for the future

The directors have 2 key goals at present, continuing to grow the provision of services for the benefit of its members and ensuring that the company is on a sound financial footing to enable the provision of these services.

The latter goal has led to the recent refurbishment of the hall and associated areas with the aim of increasing rental income.

Costs are also kept under tight review but the shul is facing similar inflationary pressures to the wider population.

On behalf of the directors



Mr P Landes
Director
Dated: 29.10.23

**Independent examiner's report for the directors
For the year ended 31 December 2022**

I report on the accounts of the Trust for the year ended 31 December 2022 which are set out on pages 7 to 8.

Respective responsibilities of directors and examiner

The directors of Holy Law South Broughton Congregation are responsible for the preparation of the accounts. The directors consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 but that an independent examination is needed.

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:

- (i) Examine the accounts under section 43 of the 1993 act
- (ii) To follow procedures laid down in the general directions given by the charity commission under section 43(7)(b) of the 1993 act and
- (iii) To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently do not express an audit opinion on the view given by the accounts.

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
 - (I) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirement of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice and Reporting by Charities 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.

Mr. S. Yodaiken

Sefton Yodaiken & Co. Ltd
Fairways House George Street Prestwich, M25 9WS

**Statement of Financial Activities
For the year ended 31 December 2022**

	Notes	Unrestricted funds	Restricted funds	2022 £	2021 £
<i>Incoming resources from generated funds</i>					
Voluntary income	2	143,608	---	143,608	152,473
Income from charitable activities	3	121,745	---	121,745	101,816
HMRC JRS grant		---	---	---	19,757
Bank interest received	4	331	---	331	---
Gift aid	5	39,805	---	39,805	16,117
Total incoming resources		305,489	---	305,489	290,163
<i>Resources expended</i>					
Costs of generating funds					
Fundraising trading & other costs		760	---	760	760
Net incoming resources available		304,729	---	304,729	289,403
Charitable activities		174,772	---	174,772	153,258
Support costs		---	---	---	---
Total charitable expenditure		174,772	---	174,772	153,258
Governance costs		128,309	---	128,309	124,831
Total resources expended		303,081	---	303,081	278,089
Net income for the year		1,648	---	1,648	11,314
Fund balances at 1 January 2021		163,050	---	163,050	151,736
Fund balances at 31 December 2022		164,698	---	164,698	163,050

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

•Holy Law South Broughton Congregation Ltd•
Balance Sheet as at 31 December 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible fixed assets	7		108,086		108,846
Current assets					
Debtors	8	103,369		87,416	
Cash at bank		162,642		153,434	
		-----		-----	
		266,011		240,850	
Creditors: due in one year	9	(107,644)		(55,535)	
		-----		-----	
Net current assets			158,367		185,315
			-----		-----
Total assets less current liabilities			266,453		294,161
			-----		-----
Creditors: due after one year	10		---		(29,323)
			-----		-----
			266,453		264,838
			=====		=====
Income funds					
Restricted funds			16,755		16,788
Matching campaign funds			85,000		85,000
Unrestricted funds			164,698		163,050
			-----		-----
			266,453		264,838
			=====		=====

In preparing these financial statements:

- (a) The directors are of the opinion that the company is entitled to the exemption from audit conferred under section 477 of the Companies Act 2006;
- (b) The members have not required the company to obtain an audit of its financial statements in accordance with section 476 of the Companies Act 2006, and
- (c) The directors acknowledge their responsibilities for:
 - (i) complying with the requirements of the Act with respect to accounting records and for the preparation of accounts and
 - (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and which otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime. The accounts were approved by the board on



Mr P Landes
 Director

•Holy Law South Broughton Congregation Ltd•
Notes to the Financial Statements
For the year ended 31 December 2022

1. Accounting Policies

1.1 Accounting Conventions

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the statement of recommended practice "Accounting and reporting by charities" (Charities SORP FRS 102) and the Charities Act 2011) and the Companies Act 2006.

Tangible fixed assets and depreciation

Tangible fixed assets are included at cost.

Land is not depreciated as the directors consider that the value exceeds the purchase cost. The buildings were valued for fire insurance purposes by Insurance Property Services Ltd in December 2007 who stated that the cost to rebuild the synagogue to its current state would be £4 million.

The appurtenances are shown at cost and the directors consider that this exceeds the current value and hence no depreciation has been applied.

Depreciation is calculated so as to write off the costs of an asset less its estimated residual value over the useful economic life of that asset as follows:

- Fixtures and fittings 15% straight line

Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the income and expenditure account.

Accumulated funds

The synagogue's funds consist of unrestricted and restricted amounts.

The synagogue may use unrestricted amounts at its discretion.

Restricted funds represent donations which are restricted to a particular purpose in accordance with the donor's wishes.

Governance costs

Attributable overheads consist of standard office costs and non-recoverable VAT. A portion of these attributable overheads is allocated to management and administration.

Voluntary income

Income is accounted for when received except for subscriptions and tax repayments which are accounted for as they become due.

2. Voluntary income

	2022	2021
	£	£
Donations and gifts	41,580	41,475
Grants receivable for core activities	102,028	110,998
	143,608	152,473
	143,608	152,473

• Holy Law South Broughton Congregation Ltd •
Notes to the Financial Statements
For the year ended 31 December 2022

3. Incoming resources from charitable activities

	2022	2021
	£	£
Hall bookings	6,785	41,165
Other charitable activities	114,960	60,651
	-----	-----
	121,745	101,816
	=====	=====

4. Investment income

	2022	2021
	£	£
Bank interest receivable	332	13
	=====	=====

5. Other incoming resources

	2022	2021
	£	£
Gift aid	39,805	16,117
	=====	=====

6. Employees

Number of employees

The average monthly number of employees during the year was:

	2022	2021
Administrative staff	2	3
Other staff	4	4
	-----	-----
	6	7
	=====	=====

Employment costs

	2022	2021
	£	£
Wages and salaries	116,775	111,261
Social security costs	3,958	8,837
Other pension costs	7,576	4,733
	-----	-----
	128,309	124,831
	=====	=====

There were no employees whose annual remuneration was £60,000 or more.

**Notes to the Financial Statements
For the year ended 31 December 2022**

7. Tangible Fixed Assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 Jan 2022 and 31 Dec 2022	83,618	62,912	146,530
Depreciation			
At 1 January 2022	---	37,684	37,684
Charge for the year	---	760	760
	-----	-----	-----
At 31 December 2022	---	38,444	38,444
	-----	-----	-----
Net book value			
• 31 December 2022	83,618	24,468	108,086
	=====	=====	=====
• 31 December 2021	83,618	25,228	108,846
	=====	=====	=====

8. Debtors

	2022 £	2021 £
Trade debtors	40,249	40,249
Other debtors and prepayments	63,120	47,167
	-----	-----
	103,369	87,416
	=====	=====

9. Creditors: amounts due within one year

	2022 £	2021 £
Trade creditors	2,177	17,952
Other creditors	105,467	37,583
	-----	-----
	107,644	55,535
	=====	=====

10. Creditors: amounts falling due after one than one year

	2022 £	2021 £
Other creditors	---	29,323
	-----	-----

**Notes to the Financial Statements
For the year ended 31 December 2022**

11. Pensions and other post-retirement benefit commitments

	2022	2021
	£	£
Contributions payable by the company for the year	7,576	4,733
	=====	=====

12. Analysis of net assets between funds

	Unrestricted funds	Restricted funds
Tangible fixed assets	108,086	---
Current assets	266,011	16,755
Short term creditors	(107,769)	---

	266,328	16,755
	=====	=====

HOLY LAW SOUTH BROUGHTON CONGREGATION

England & Wales - Charity number 1133404

Accounts

Company Registration No. 07086126 (England and Wales)
Registered Charity number 1133404

HOLY LAW SOUTH BROUGHTON CONGREGATION

(A Company Limited by Guarantee)

Report and Accounts

For the year ended 31 December 2021

**SEFTON YODAIKEN & CO. LTD
CHARTERED ACCOUNTANTS**

Fairways House
George Street, Prestwich
Manchester
M25 9WS

•Holy Law South Broughton Congregation Ltd•

Legal and Administrative Information

Trustees	Mr K Feddy Mr J Gilbert Mr L Ingleby
Directors	Mr J Gilbert Mr K Feddy Mr L Ingleby Mr J Dolties Mr B Tunkel Mr J Fidler Mr P Landes
Charity number	1133404
Company number	07086126
Principal address	The Holy Law South Broughton Cong. Bury Old Road Manchester M25 0EX
Registered office	The Holy Law South Broughton Cong. Bury Old Road Manchester M25 0EX
Accountants	Sefton Yodaiken & Co. Ltd Chartered Accountants Fairways House George Street Prestwich M25 9WS
Bankers	Royal Bank of Scotland 18 Bury Old Road Manchester M8 7JN

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Directors' Report For the year ended 31 December 2021

The trustees and directors of the charity for the purposes of the Company Act present their report and accounts for the year ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 and the Companies Act 2006 in preparing the annual report and accounts of the charity.

Structure, governance and management

The company is a charitable company limited by guarantee, incorporated on 25 November 2009. The company was established under Memorandum of Association which established the objects and powers of the charitable company and is governed under its articles.

Honorary Officers

- Mr K Feddy
- Mr J Dolties
- Mr B Tunkel
- Mr P Landes
- Mr L Ingelby
- Mr J Kershner

Every member of the charity promises, if the charity is dissolved while he or she is a member or with twelve months after he or she ceases to be a member, to contribute such sum (not exceeding £10) as may be demanded of him or her towards the payments of debt and liabilities of the charity incurred before he or she ceases to be a member, and of the cost charges and expenses of winding up and the adjustment of rights of the contributions among themselves.

The provision shall not apply to any member who with the approval of the Honorary Officers shall have been exempted from paying a membership subscription to the congregation for at least 12 months prior to the dissolution of the charity.

Objectives and activities

The company was established to promote and further the practice, knowledge and understanding of Orthodox Judaism in Prestwich, Salford and other parts of Greater Manchester.

The company also provides facilities for worship at religious services in accordance with established Orthodox Jewish custom as recognised by the Chief Rabbi of the United Kingdom, together with the provision of sermons, facilities for the solemnisation of marriages, for barmitzvahs and any other activities in furtherance of religious objects of the congregation.

The company will distribute funds received for needy causes in accordance with the usual practice of the congregation and as approved at the council meetings where necessary.

Functions will be arranged for members which are in accordance with the objects of the congregation.

•Holy Law South Broughton Congregation Ltd•

Trustees' Report
For the year ended 31 December 2021

Achievements and performance

During the year under review the congregation progressed satisfactorily in accordance with its objects.

Financial review

As at December 2021 the company had net assets of £264,838 (2020 £167,979). The results for the year are a surplus of £11,314 (2020 £13,885).

The trustees are satisfied with the results for the financial year in review of the economic climate.

Plans for the future

The trustees envisage that significant expenditure will be required to maintain the fabric of the building.

On behalf of the board of trustees and directors

Mr J Gilbert

Director

Dated:

Independent examiners report for the trustees For the year ended 31 December 2021

I report on the accounts of the Trust for the year ended 31 December 2021 which are set out on pages 7 to 8.

Respective responsibilities of trustees and examiner

The directors who act as trustees for the charitable activities of Holy Law South Broughton Congregation are responsible for the preparation of the accounts. The directors consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 but that an independent examination is needed.

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:

- (i) Examine the accounts under section 43 of the 1993 act
- (ii) To follow procedures laid down in the general directions given by the charity commission under section 43(7)(b) of the 1993 act and
- (iii) To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 do not express an audit opinion on the view given by the accounts.

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
 - (I) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirement of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice and Reporting by Charitieshave 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.

Mr. S. Yodaiken

Sefton Yodaiken & Co. Ltd
Fairways House George Street Prestwich, M25 9WS

**Statement of Financial Activities
For the year ended 31 December 2021**

	Notes	Unrestricted funds	Restricted funds	2021 £	2020 £
<i>Incoming resources from generated funds</i>					
Voluntary income	2	193,638	---	193,638	182,965
Income from charitable activities		60,650	---	60,650	62,257
HMRC JRS grant		19,757	---	19,757	17,656
Gift aid		16,117	---	16,117	30,651
Total incoming resources		290,163	---	290,163	293,530
<i>Resources expended</i>					
Costs of generating funds		760	---	760	3,498
Fundraising trading & other costs					
Net incoming resources available		289,403	---	289,403	290,032
Charitable activities		153,258	---	153,258	149,574
Support costs		---	---	--	---
Total charitable expenditure		153,258	---	153,258	149,574
Governance costs	7	124,831	---	124,831	126,573
Total resources expended		278,089	---	278,089	276,147
Net income for the year		11,314	---	11,314	13,885
Fund balances at 1 January 2020		151,736	---	151,736	137,851
Fund balances at 31 December 2021		163,050	---	163,050	151,736

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

•Holy Law South Broughton Congregation Ltd•

Balance Sheet as at 31 December 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible fixed assets	8		108,846		109,606
Current assets					
Debtors	9	87,416		62,718	
Cash at bank		153,434		101,240	
		240,850		163,958	
Creditors: due in one year	10	(55,535)		(76,262)	
Net current assets			185,315		87,696
Total assets less current liabilities			294,161		197,302
Creditors: due after one year	11		(29,323)		(29,323)
			264,838		167,979
Income funds					
Restricted funds			16,788		16,786
Matching campaign funds			85,000		---
Roof repairs reserve			75,414		---
Unrestricted funds			87,636		151,193
			264,838		167,979

In preparing these financial statements:

- (a) The directors are of the opinion that the company is entitled to the exemption from audit conferred under section 477 of the Companies Act 2006;
- (b) The members have not required the company to obtain an audit of its financial statements in accordance with section 476 of the Companies Act 2006, and
- (c) The directors acknowledge their responsibilities for:
 - (i) complying with the requirements of the Act with respect to accounting records and for the preparation of accounts and
 - (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and which otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime. The accounts were approved by the board on

Mr P Landes
Director

Notes to the Financial Statements For the year ended 31 December 2021

1. Accounting Policies

1.1 Accounting Conventions

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the statement of recommended practice "Accounting and reporting by charities" (Charities SORP FRS 102) and the Charities Act 2011) and the Companies Act 2006.

Tangible fixed assets and depreciation

Tangible fixed assets are included at cost.

Land is not depreciated as the trustees consider that the value exceeds the purchase cost. The buildings were valued for fire insurance purposes by Insurance Property Services Ltd in December 2007 who stated that the cost to rebuild the synagogue to its current state would be £4 million.

The appurtenances are shown at cost and the trustees consider that this exceeds the current value and hence no depreciation has been applied.

Depreciation is calculated so as to write off the costs of an asset less its estimated residual value over the useful economic life of that asset as follows:

- Fixtures and fittings 15% straight line

Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the income and expenditure account.

Accumulated funds

The synagogue's funds consist of unrestricted and restricted amounts.

The synagogue may use unrestricted amounts at its discretion.

Restricted funds represent donations which are restricted to a particular purpose in accordance with the donor's wishes.

Governance costs

Attributable overheads consist of standard office costs and non recoverable VAT. A portion of these attributable overheads is allocated to management and administration.

Voluntary income

Income is accounted for when received except for subscriptions and tax repayments which are accounted for as they become due.

2. Voluntary income

	2021	2020
	£	£
Donations and gifts	41,475	39,926
Grants receivable for core activities	110,998	115,961
	-----	-----
	152,473	155,887
	=====	=====

**Notes to the Financial Statements
For the year ended 31 December 2021**

3. Investment income	2021	2020
	£	£
Bank interest receivable	13	72
	=====	=====
 4. Incoming resources from charitable activities		
	2021	2020
	£	£
Rental income	41,165	27,078
Advertising	5,055	5,800
	-----	-----
	46,220	32,878
	=====	=====
 5. Other incoming resources		
	2021	2020
	£	£
Gift aid	16,117	30,651
	=====	=====
 6. Employees		
Number of employees		
The average monthly number of employees during the year was:		
	2021	2020
Administrative staff	3	3
Other staff	4	4
	-----	-----
	7	7
	=====	=====
 Employment costs		
	2021	2020
	£	£
Wages and salaries	111,261	116,512
Social security costs	8,837	7,534
Other pension costs	4,733	2,527
	-----	-----
	124,831	126,573
	=====	=====

There were no employees whose annual remuneration was £60,000 or more.

**Notes to the Financial Statements
For the year ended 31 December 2021**

7. Tangible Fixed Assets

	Land and buildings £	Plant and machinery £	Total £
Cost			
At 1 Jan 2021 and 31 Dec 2021	83,618	62,912	146,530
Depreciation			
At 1 January 2021		36,924	36,924
Charge for the year	---	760	760
At 31 December 2021	---	760	760
	-----	-----	-----
	---	37,684	37,684
	-----	-----	-----
Net book value			
• 31 December 2021	83,618	25,228	108,846
	=====	=====	=====
• 31 December 2020	83,618	25,988	109,606
	=====	=====	=====

8. Debtors

	2021 £	2020 £
Trade debtors	40,249	35,977
Other debtors	47,167	26,742
	-----	-----
	87,416	52,719
	=====	=====

9. Creditors: amounts due within one year

	2021 £	2020 £
Trade creditors	17,952	13,721
Other creditors	37,583	62,541
	-----	-----
	55,535	76,262
	=====	=====

10. Creditors: amounts falling due after one than one year

	2021 £	2020 £
Other creditors	29,323	29,323
	=====	=====

**Notes to the Financial Statements
For the year ended 31 December 2021**

11. Pensions and other post retirement benefit commitments

	2021	2020
	£	£
Contributions payable by the company for the year	4,733	2,527
	=====	=====

12. Analysis of net assets between funds

	Unrestricted funds	Restricted funds
Tangible fixed assets	108,846	---
Current assets	165,436	16,788
Short term creditors	(55,535)	---
Long term creditors	(29,323)	---
Roof repairs reserve	75,414	---
	-----	-----
	264,838	16,788
	=====	=====

HOLY LAW SOUTH BROUGHTON CONGREGATION

England & Wales - Charity number 1133404

Accounts

Company Registration No. 07086126 (England and Wales)
Registered Charity number 1133404

HOLY LAW SOUTH BROUGHTON CONGREGATION

(A Company Limited by Guarantee)

Report and Accounts

For the year ended 31 December 2020

**SEFTON YODAIKEN & CO. LTD
CHARTERED ACCOUNTANTS**

Fairways House
George Street, Prestwich
Manchester
M25 9WS

Legal and Administrative Information

Trustees and directors	Mr J Dolties Mr K Feddy Mr B Tunkel Mr J Fidler Mr P Landes Mr J Gilbert
Secretary	Mr J Dolties
Charity number	1133404
Company number	07086126
Principal address	The Holy Law South Broughton Cong. Bury Old Road Manchester M25 0EX
Registered office	The Holy Law South Broughton Cong. Bury Old Road Manchester M25 0EX
Accountants	Sefton Yodaiken & Co. Ltd Chartered Accountants Fairways House George Street Prestwich M25 9WS
Bankers	Royal Bank of Scotland 18 Bury Old Road Manchester M8 7JN

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Directors' Report

For the year ended 31 December 2020

The trustee's who are also directors of the charity for the purposes of the Company Act present their report and accounts for the year ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 and the Companies Act 2006 in preparing the annual report and accounts of the charity.

Structure, governance and management

The company is a charitable company limited by guarantee, incorporated on 25 November 2009. The company was established under Memorandum of Association which established the objects and powers of the charitable company and is governed under its articles.

- Mr K Feddy
- Mr J Dolties
- Mr B Tunkel
- Mr P Landes

Every member of the charity promises, if the charity is dissolved while he or she is a member or with twelve months after he or she ceases to be a member, to contribute such sum (not exceeding £10) as may be demanded of him or her towards the payments of debt and liabilities of the charity incurred before he or she ceases to be a member, and of the cost charges and expenses of winding up and the adjustment of rights of the contributions among themselves.

The provision shall not apply to any member who with the approval of the Honorary Officers shall have been exempted from paying a membership subscription to the congregation for at least 12 months prior to the dissolution of the charity.

Objectives and activities

The company was established to promote and further the practice, knowledge and understanding of Orthodox Judaism in Prestwich, Salford and other parts of Greater Manchester.

The company also provides facilities for worship at religious services in accordance with established Orthodox Jewish custom as recognised by the Chief Rabbi of the United Kingdom, together with the provision of sermons, facilities for the solemnisation of marriages, for barmitzvahs and any other activities in furtherance of religious objects of the congregation.

The company will distribute funds received for needy causes in accordance with the usual practice of the congregation and as approved at the council meetings where necessary.

Functions will be arranged for members which are in accordance with the objects of the congregation.

Trustee's Report
For the year ended 31 December 2020

Achievements and performance

During the year under review the congregation progressed satisfactorily in accordance with its objects.

Financial review

As at December 2020 the company had net assets of £167,979 (2019 £154,094). The results for the year are a profit of £13,885 (2019 £14,715).

The trustees are satisfied with the results for the financial year in review of the economic climate.

Plans for the future

The trustees envisage a difficult year ahead due to the effects of Covid 19

On behalf of the board of trustees and directors

Mr K Feddy

Director

Dated:

Independent examiners report for the trustees For the year ended 31 December 2020

I report on the accounts of the Trust for the year ended 31 December 2020 which are set out on pages 7 to 8.

Respective responsibilities of trustees and examiner

The directors who act as trustees for the charitable activities of Holy Law South Broughton Congregation are responsible for the preparation of the accounts. The directors consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 but that an independent examination is needed.

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:

- (i) Examine the accounts under section 43 of the 1993 act
- (ii) To follow procedures laid down in the general directions given by the charity commission under section 43(7)(b) of the 1993 act and
- (iii) To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 do not express an audit opinion on the view given by the accounts.

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
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirement of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice and Reporting by Charities 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.

Mr. S. Yodaiken

Sefton Yodaiken & Co. Ltd
Fairways House George Street Prestwich, M25 9WS

•Holy Law South Broughton Congregation Ltd•

**Statement of Financial Activities
For the year ended 31 December 2020**

	Notes	Unrestricted funds	Restricted funds	2020 £	2019 £
<i>Incoming resources from generated funds</i>					
Voluntary income		182,966	---	182,965	189,583
Income from charitable activities		62,257	---	62,257	53,839
HMRC JRS grant		17,656	---	17,656	---
Gift aid		30,651	---	30,651	27,206
Total incoming resources		293,530	---	293,530	270,628
<i>Resources expended</i>					
Costs of generating funds					
Fundraising trading & other costs		3,498	---	3,498	2,469
Net incoming resources available		290,032	---	290,032	268,159
Charitable activities		149,574	---	149,574	138,036
Support costs		---	---	---	769
Total charitable expenditure		149,574	---	149,574	138,805
Governance costs		126,573	---	126,573	114,639
Total resources expended		276,147	---	276,147	253,444
Net income for the year		13,885	---	13,885	14,715
Fund balances at 1 January 2019		137,851	---	137,851	123,136
Fund balances at 31 December 2020		151,736	---	151,736	137,851

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

• Holy Law South Broughton Congregation Ltd •

Balance Sheet as at 31 December 2020

	Notes	£	2020 £	£	2019 £
Fixed assets					
Tangible fixed assets	8		109,606		110,366
Current assets					
Debtors	9	62,718		61,589	
Cash at bank		101,240		83,214	
		-----		-----	
			163,958	144,803	
Creditors: due in one year	10	(76,262)		(71,752)	
		-----		-----	
Net current assets			87,696		73,051
			-----		-----
Total assets less current liabilities			197,302		183,417
			-----		-----
Creditors: due after one year	11		(29,323)		(29,323)
			-----		-----
			167,979		154,094
			=====		=====
Income funds					
Restricted funds			16,786		16,243
Unrestricted funds			151,193		137,851
			-----		-----
			167,979		154,094
			=====		=====

In preparing these financial statements:

- (a) The directors are of the opinion that the company is entitled to the exemption from audit conferred under section 477 of the Companies Act 2006;
- (b) The members have not required the company to obtain an audit of its financial statements in accordance with section 476 of the Companies Act 2006, and
- (c) The directors acknowledge their responsibilities for:
 - (i) complying with the requirements of the Act with respect to accounting records and for the preparation of accounts and
 - (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and which otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime. The accounts were approved by the board on

Mr K Feddy
Trustee and Director

Notes to the Financial Statements For the year ended 31 December 2020

1. Accounting Policies

1.1 Accounting Conventions

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the statement of recommended practice "Accounting and reporting by charities" (Charities SORP FRS 102) and the Charities Act 2011) and the Companies Act 2006.

Tangible fixed assets and depreciation

Tangible fixed assets are included at cost.

Land is not depreciated as the trustees consider that the value exceeds the purchase cost. The buildings were valued for fire insurance purposes by Insurance Property Services Ltd in December 2007 who stated that the cost to rebuild the synagogue to its current state would be £4 million.

The appetences are shown at cost and the trustees consider that this exceeds the current value and hence no depreciation has been applied.

Depreciation is calculated so as to write off the costs of an asset less its estimated residual value over the useful economic life of that asset as follows:

- Fixtures and fittings 15% straight line

Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the income and expenditure account.

Accumulated funds

The synagogue's funds consist of unrestricted and restricted amounts.

The synagogue may use unrestricted amounts at its discretion.

Restricted funds represent donations which are restricted to a particular purpose in accordance with the donor's wishes.

Governance costs

Attributable overheads consist of standard office costs and non recoverable VAT. A portion of these attributable overheads is allocated to management and administration.

Voluntary income

Income is accounted for when received except for subscriptions and tax repayments which are accounted for as they become due.

2. Voluntary income

	2020	2019
	£	£
Donations and gifts	39,926	52,542
Grants receivable for core activities	115,961	114,030
	155,887	166,572
	155,887	166,572

**Notes to the Financial Statements
For the year ended 31 December 2020**

3. Investment income

	2020	2019
	£	£
Bank interest receivable	72	117
	=====	=====

4. Incoming resources from charitable activities

	2020	2019
	£	£
Hall bookings	27,078	23,011
Advertising	5,800	3,430
	-----	-----
	32,878	26,441
	=====	=====

5. Other incoming resources

	2020	2019
	£	£
Gift aid	30,651	27,206
	=====	=====

6. Total resources expended

	Staff costs	Other costs	Total 2020	Total 2019
<i>Costs of generating funds</i>				
Fundraising trading costs	---	3,498	3,498	2,912
	-----	-----	-----	-----
<i>Charitable activities</i>				
Undertaken directly	---	149,574	149,574	138,036
<i>Support costs</i>				
Undertaken directly	---	---	---	769
	-----	-----	-----	-----
Total	---	149,574	149,574	138,805
	-----	-----	-----	-----
Governance costs	126,573	---	126,573	114,639
	-----	-----	-----	-----
	126,573	153,072	279,645	256,356
	=====	=====	=====	=====

**Notes to the Financial Statements
For the year ended 31 December 2020**

7. Employees

Number of employees

The average monthly number of employees during the year was:

	2020	2019
Administrative staff	3	4
Other staff	4	4
	-----	-----
	7	8
	=====	=====

Employment costs

	2020	2019
	£	£
Wages and salaries	116,512	107,316
Social security costs	7,534	4,795
Other pension costs	2,527	2,527
	-----	-----
	126,573	114,638
	=====	=====

There were no employees whose annual remuneration was £60,000 or more.

8. Tangible Fixed Assets

	Land and buildings £	Plant and machinery £	Total £
Cost			
At 1 Jan 2020 and 31 Dec 2020	83,618	62,912	146,530
Depreciation			
At 1 January 2020			
Charge for the year	---	36,164	36,164
At 31 December 2020	---	760	760
	-----	-----	-----
	---	36,924	36,924
	-----	-----	-----
Net book value			
• 31 December 2020	83,618	25,988	109,606
	=====	=====	=====
• 31 December 2019	83,618	26,748	110,366
	=====	=====	=====

9. Debtors

	2020	2019
	£	£
Trade debtors	35,977	40,010
Other debtors	26,742	21,579
	-----	-----
	52,719	61,589
	=====	=====

**Notes to the Financial Statements
For the year ended 31 December 2020**

10. Creditors: amounts due within one year

	2020	2019
	£	£
Trade creditors	13,721	26,306
Other creditors	62,541	45,446
	<u>76,262</u>	<u>71,752</u>

11. Creditors: amounts falling due after one than one year

	2020	2019
	£	£
Other creditors	29,323	29,323
	<u>29,323</u>	<u>29,323</u>

12. Pensions and other post retirement benefit commitments

	2020	2019
	£	£
Contributions payable by the company for the year	2,527	2,527
	<u>2,527</u>	<u>2,527</u>

13. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total £
Tangible fixed assets	109,606	---	109,606
Current assets	163,958	16,786	163,958
Short term creditors	(76,262)	---	(76,262)
Long term creditors	(29,323)	---	(29,323)
	<u>151,193</u>	<u>16,786</u>	<u>167,979</u>