

COMPANY REGISTRATION NO. 8120140

**Trustees Annual Report
and Unaudited Financial Statements
for the year ended 31st August 2020
for
CHILDWALL HEBREW CONGREGATION
(A COMPANY LIMITED BY GUARANTEE)**

CHILDWALL HEBREW CONGREGATION

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UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

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**CHILDWALL HEBREW CONGREGATION
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31ST AUGUST 2020**

Reference and Administrative Details

This is the Directors Annual Report of Childwall Hebrew Congregation, Charity Registration Number 1148396.

Address

Synagogue Chambers, Dunbabin Road, Liverpool L15 6XL

Directors

Ashley Bernstein
Barry Levene

Accountants

Alexander Myerson & Co Limited
Alexander House
61 Rodney Street
Liverpool
L1 9ER

Bankers

Barclays Bank Plc
Leicester
LE87 2BB

Charitable Status

Childwall Hebrew Congregation is a registered charity, number 1148396. We are also a company Limited by Guarantee, number 8120140 and governed by the Memorandum and Articles of Association of 26th June 2012.

Note – Where reference is made, the trustees are also the directors of the company.

**CHILDWALL HEBREW CONGREGATION
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31ST AUGUST 2020**

The trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 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).

Structure, governance and management

Childwall Hebrew Congregation is an incorporated registered charity. Trustees are elected annually at the AGM. Nominations are invited from the wider Membership of the organisation. New trustees have an induction covering the responsibilities of being a charitable Director, and an introduction to the aims, objectives and work of the charity.

The Directors set overall policy and direction of the charity. They meet every month making strategic decisions and reviewing progress. The Directors may appoint sub committees as appropriate, which make recommendations to the full Board.

The Trustees have assessed and reviewed the major risks to the organisation, and are satisfied that policies and procedures are in place and are implemented to manage the risks identified.

Objectives and Activities

- (a) The advancement and promotion of the Jewish Religion for the benefit of the public in accordance with the Orthodox Tenets thereof;
- (b) The advancement of public education including education in the Orthodox Jewish Faith and the provision of recreational facilities ancillary thereto;
- (c) The relief of financial hardship by the provision of financial assistance to persons of the Jewish Faith who are in need to enable them to observe and perform the rites and practices of the Jewish Religion;
- (d) Any other Objects that are considered Charitable by the Laws of England and Wales.

Financial Review

The Financial Statements show that our income for the year was £332,744 and our expenditure was £158,158 showing a surplus of £174,586.

Reserves Policy

The Directors have examined the charity requirements for reserves in light of the main risks to the organisation. The Directors are committed to ensuring a level of reserves of 3 to 6 months expenditure that enables the organisation to meet unforeseen financial circumstances.

Statement of Directors Responsibilities

The Directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Principles (United Kingdom Accounting Standards and applicable law). The financial statements are required to give a true and fair view of the state of affairs of the charity and of the financial activities of the charity for that period. In preparing those financial statements, the Directors are required to

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the Financial Statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINERS

A resolution will be proposed at the Annual General Meeting that Alexander Myerson & Co Limited be re-appointed as independent examiners to the charity for the ensuing year.

Authorised – approved for issue by and on behalf of the Directors


.....

Ashley Bernstein

25/05/2021
.....

Date

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHILDWALL HEBREW CONGREGATION**

Independent examiner's report to the trustees of Childwall Hebrew Congregation ('the Company')

I report to the charity trustees on my examination of the accounts for the Company for the year ended 31 August 2020.

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
61 Rodney Street
Liverpool
L1 9ER



Date: 27/5/2021

CHILDWALL HEBREW CONGREGATION
Statement of Financial Activities
For the year ended 31st August 2020

	Note	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>2020</u> £	Total <u>2019</u> £
INCOMING RESOURCES					
Members Contributions		297,439	6,042	303,481	110,269
Income Tax Refunds		20,378		20,378	21,938
Activities for Generating Funds		8,620		8,620	6,978
Profit on Disposal of Assets		29		29	
Investment Income	3	<u>236</u>		<u>236</u>	<u>85</u>
TOTAL INCOMING RESOURCES		<u>326,702</u>	<u>6,042</u>	<u>332,744</u>	<u>139,270</u>
RESOURCES EXPENDED					
Charitable Activities	4	149,018	6,993	156,011	142,013
Governance Costs	5	<u>2,147</u>		<u>2,147</u>	<u>2,240</u>
		<u>151,165</u>	<u>6,993</u>	<u>158,158</u>	<u>144,253</u>
Net Incoming/(Outgoing) Resources		<u>175,537</u>	<u>(951)</u>	<u>174,586</u>	<u>(4,983)</u>
Net Movement in Funds		175,537	(951)	174,586	(4,983)
Funds brought forward		<u>66,597</u>	<u>1,675</u>	<u>68,272</u>	<u>73,255</u>
Funds carried forward		<u>242,134</u>	<u>724</u>	<u>242,858</u>	<u>68,272</u>

CHILDWALL HEBREW CONGREGATION
BALANCE SHEET AS AT 31ST AUGUST 2020

	Note	2020	2019
		£	£
FIXED ASSETS	6	20,965	21,136
Fixed Assets Investments			
3.5% War Loan		<u>50</u>	<u>50</u>
		21,015	21,186
CURRENT ASSETS			
Debtors	7	10,920	19,213
Cash at bank and in Hand		<u>239,254</u>	<u>37,234</u>
		<u>250,174</u>	<u>56,447</u>
CURRENT LIABILITIES			
Creditors and Accruals	8	<u>28,331</u>	<u>9,361</u>
NET CURRENT ASSETS		221,843	47,086
NET ASSETS		<u>242,858</u>	<u>68,272</u>
Represented by:			
UNRESTRICTED FUNDS		242,134	66,597
RESTRICTED FUNDS	9	<u>724</u>	<u>1,675</u>
ACCUMULATED FUNDS		<u>242,858</u>	<u>68,272</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2020. The members have not required the company to obtain an audit of the financial statements for the year ended 31st August 2020 in accordance with Section 476 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for:

- (a) Ensuring that the charitable company keep accounting records which comply with Section 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 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 Section 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 charitable small companies. The financial statements were approved by the Board of Trustees and signed on their behalf by:


..... Ashley Bernstein

..... 25/5/2021 Date

Company Number: 8120140

CHILDWALL HEBREW CONGREGATION
Notes to the Financial Statements for the year ended 31st August 2020

1. ACCOUNTING POLICIES

(a) Basis of preparing the financial statements

The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the companies Act 2006.

The financial statements have been prepared under the historical cost convention.

(b) Incoming Resources

Income is recognised in full on the Statement of Financial Activities in the year in which the charity has entitlement to the income.

(c) Expenditure

Expenditure is accounted for on an accruals basis.

(d) Fixed Assets

Prayer books are not depreciated as these are replaced as required. Depreciation is provided on Motor Vehicles at 25% reducing balance.

(e) Costs of activities in furtherance of the charity's objectives

Costs of activities in furtherance of the charity's objectives include the direct costs of the activities and depreciation on related assets.

(f) Unrestricted Funds

The unrestricted fund represents funds which are not designated for a particular purpose.

(g) Restricted Funds

The structure of restricted funds is explained in Note 9. These consist of funds allocated for specific purposes.

(h) Governance Costs

Governance costs relate to those costs which are incurred purely in furtherance of improving or contributing to the governance of the charity.

(i) Going Concern

The accounts are prepared on a going concern basis.

2. The Assets and Liabilities of Childwall Hebrew Congregation were transferred into the Limited Company on 1st September 2012.

3. INVESTMENT INCOME

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Bank Interest	236	-	236	85
	<u>236</u>	<u>0</u>	<u>236</u>	<u>85</u>

4. TOTAL RESOURCES EXPENDED

	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Charitable Activities				
Premises Expenses	27,006		27,006	28,533
Office Expenses	6,100		6,100	4,637
Salarised Fees	108,281		108,281	92,228
Charitable Donations	2,362	6,993	9,355	12,074
Depreciation				407
Sundry	5,269		5,269	4,134
	<u>149,018</u>	<u>6,993</u>	<u>156,011</u>	<u>142,013</u>

5. GOVERNANCE COSTS

Accountancy	1,314	1,314	1,314
Bank Charges	833	833	926
	<u>2,147</u>	<u>2,147</u>	<u>2,240</u>

6. TANGIBLE FIXED ASSETS

	Prayer Books £	Motor Vehicles £	Computer £	New Build £	Total £
Cost/Value					
At 01.09.2019	1,200	3,700	1,728	18,764	25,392
Additions				1,000	1,000
Disposals		-3,700			-3,700
Cost/Value at 31.08.20	<u>1,200</u>	<u>-</u>	<u>1,728</u>	<u>19,764</u>	<u>22,692</u>
Depreciation					
At 01.09.2019		2,529	1,727		4,256
Removed on Disposal		-2,529			-2,529
Depreciation at 31.08.20		<u>-</u>	<u>1,727</u>	<u>-</u>	<u>1,727</u>
Net Book Value at 31.08.20	<u>1,200</u>	<u>-</u>	<u>1</u>	<u>19,764</u>	<u>20,965</u>

7. DEBTORS

	<u>2020</u>	<u>2019</u>
	£	£
Accrued Income and debtors	<u>10,920</u>	<u>19,213</u>

8. CREDITORS AND ACCRUALS

	£	£
Accruals	<u>28,331</u>	<u>9,361</u>

9. RESTRICTED FUNDS

	Balance 01.09.2019	Incoming Resources	Outgoing Resources	Balance 31.08.2020
	£	£	£	£
Charity Fund	<u>1,675</u>	<u>6,042</u>	<u>6,993</u>	<u>724</u>

10. INCORPORATION INFORMATION

On 1st September 2012 the assets and liabilities of the Childwall Hebrew Congregation were transferred to the company. The Limited Company began to commence its activities on the transfer of the assets and liabilities. The company has no share capital and is limited by guarantee. The liability of the trustees is limited to £10 in the event of the charity being wound up.