

**COMPANY REGISTRATION NO. 8120140**

**Trustees Annual Report  
and Unaudited Financial Statements  
for the year ended 31<sup>st</sup> August 2022**

**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 2022**

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**CHILDWALL HEBREW CONGREGATION  
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2022**

**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 26<sup>th</sup> 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 31<sup>ST</sup> AUGUST 2022**

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 2022. 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 £124,047 and our expenditure was £159,605 showing a deficit of £35,558.

**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

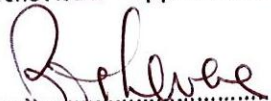
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures 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

  
.....

Barry Levene

18/8/23  
.....

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 2022.

**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 Hons BFP FCA  
Alexander Myerson & Co Limited  
61 Rodney Street  
Liverpool  
L1 9ER



Date:

22/8/23

**CHILDWALL HEBREW CONGREGATION**  
**Statement of Financial Activities**  
**For the year ended 31<sup>st</sup> August 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>INCOMING RESOURCES</b>					
Members Contributions		89,388	3,950	93,338	101,675
Income Tax Refunds		17,678		17,678	17,639
Activities for Generating Funds		13,004		13,004	4,586
Investment Income	3	<u>27</u>	<u>          </u>	<u>27</u>	<u>72</u>
<b>TOTAL INCOMING RESOURCES</b>		<u>120,097</u>	<u>3,950</u>	<u>124,047</u>	<u>123,972</u>
 <b>RESOURCES EXPENDED</b>					
Charitable Activities	4	153,625	4,175	157,800	148,446
Governance Costs	5	<u>1,805</u>	<u>          </u>	<u>1,805</u>	<u>1,769</u>
		<u>155,430</u>	<u>4,175</u>	<u>159,605</u>	<u>150,215</u>
 <b>Net Incoming/(Outgoing) Resources</b>		<u>(35,333)</u>	<u>(225)</u>	<u>(35,558)</u>	<u>(26,243)</u>
<b>Net Movement in Funds</b>		<u>(35,333)</u>	<u>(225)</u>	<u>(35,558)</u>	<u>(26,243)</u>
 <b>Funds brought forward</b>		<u>215,809</u>	<u>806</u>	<u>216,615</u>	<u>242,858</u>
 <b>Funds carried forward</b>		<u>180,476</u>	<u>581</u>	<u>181,057</u>	<u>216,615</u>

**CHILDWALL HEBREW CONGREGATION  
BALANCE SHEET AS AT 31<sup>ST</sup> AUGUST 2022**

	Note	2022	2021
		£	£
<b>FIXED ASSETS</b>	6	35,795	36,665
<b>Fixed Assets Investments</b>			
3.5% War Loan		<u>0</u>	<u>50</u>
		35,795	36,715
<b>CURRENT ASSETS</b>			
Debtors	7	11,805	11,363
Cash at bank and in Hand		<u>164,191</u>	<u>201,359</u>
		<u>175,996</u>	<u>212,722</u>
<b>CURRENT LIABILITIES</b>			
Creditors and Accruals	8	<u>30,734</u>	<u>32,822</u>
<b>NET CURRENT ASSETS</b>		145,262	179,900
<b>NET ASSETS</b>		<u>181,057</u>	<u>216,615</u>
Represented by:			
<b>UNRESTRICTED FUNDS</b>		180,476	215,809
<b>RESTRICTED FUNDS</b>	9	<u>581</u>	<u>806</u>
<b>ACCUMULATED FUNDS</b>		<u>181,057</u>	<u>216,615</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31<sup>st</sup> August 2022. The members have not required the company to obtain an audit of the financial statements for the year ended 31<sup>st</sup> August 2022 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.

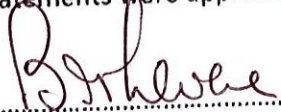
The Trustees acknowledge their responsibilities for:

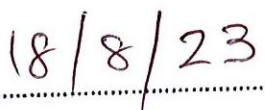
- (a) Ensuring that the charitable company keep accounting records which comply with Section 386 and 387 of the Companies Act 2006 and
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or 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:

  
..... Barry Levene

  
..... Date

Company Number: 8120140

**CHILDWALL HEBREW CONGREGATION**  
**Notes to the Financial Statements for the year ended 31<sup>st</sup> August 2022**

**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 1<sup>st</sup> September 2012.

**3. INVESTMENT INCOME**

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Bank Interest	27	-	27	72
	<u>27</u>	<u>0</u>	<u>27</u>	<u>72</u>

#### 4. TOTAL RESOURCES EXPENDED

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
<b>Charitable Activities</b>				
Premises Expenses	31,568		31,568	26,077
Office Expenses	5,380		5,380	5,951
Salaries and Fees	107,605		107,605	105,498
Charitable Donations	3,390	4,175	7,565	6,840
Sundry	5,682		5,682	4,080
	<u>153,625</u>	<u>4,175</u>	<u>157,800</u>	<u>148,446</u>

#### 5. GOVERNANCE COSTS

Accountancy	1,008	1,008	1,008
Bank Charges	797	797	761
	<u>1,805</u>	<u>1,805</u>	<u>1,769</u>

#### 6. TANGIBLE FIXED ASSETS

	Prayer Books £	Computer £	New Build £	Total £
Cost/Value At 01.09.2021	1,200	1,728	35,464	38,392
Additions			-870	-870
Cost/Value at 31.08.22	<u>1,200</u>	<u>1,728</u>	<u>34,594</u>	<u>37,522</u>
Depreciation At 01.09.2021		1,727		1,727
Removed on Disposal				0
Depreciation at 31.08.22		<u>1,727</u>	<u>-</u>	<u>1,727</u>
Net Book Value at 31.08.22	<u>1,200</u>	<u>1</u>	<u>34,594</u>	<u>35,795</u>

**7. DEBTORS**

	<u>2022</u>	<u>2021</u>
	£	£
Accrued Income and debtors	<u>11,805</u>	<u>11,363</u>

**8. CREDITORS AND ACCRUALS**

	£	£
Accruals	<u>30,734</u>	<u>32,822</u>

**9. RESTRICTED FUNDS**

	Balance 01.09.2021	Incoming Resources	Outgoing Resources	Balance 31.08.2022
	£	£	£	£
Charity Fund	<u>806</u>	<u>3,950</u>	<u>4,175</u>	<u>581</u>

**10. INCORPORATION INFORMATION**

On 1<sup>st</sup> 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.