

HEATON PARK HEBREW CONGREGATION

England & Wales · Charity number 1159067

Details

Status Registered

Legal form CIO

Registered 2014-11-04

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

Contact

Address 84 Middleton Road
Higher Crumpsall
Manchester
M8 4JX

Phone 01617404766

Email heatonpark@hphc.org.uk

Website hphc.org.uk

Activities

Objects: TO ADVANCE THE ORTHODOX JEWISH FAITH IN GREATER MANCHESTER FOR THE BENEFIT OF THE PUBLIC.

Activities: see annual report

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Bury
- Manchester City
- Salford City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£283,193	£289,250	-	-
2023-12-31	£287,571	£272,904	-	-
2022-12-31	£269,608	£284,011	-	-
2021-12-31	£252,447	£266,076	-	-
2020-12-31	£276,639	£262,969	-	-

Trustees

Name	Role	Appointed
ALAN LEVY	Chair	2014-11-01
Dr Bryan Jonathan bennett		2018-05-22
Geraldine Paulette Simon		2025-05-22
HILARY FOXLER		2014-11-01
Suzanne Kaye		2024-06-06

HEATON PARK HEBREW CONGREGATION

England & Wales - Charity number 1159067

Accounts

HEATON PARK HEBREW CONGREGATION

TRUSTEE REPORT FOR THE FINANCIAL YEAR-ENDED 31ST DECEMBER 2024

The Trustees present their report for the financial year-ended 31st December 2024

The Trustees confirm they comply with the Charities Commission.

Reference and Administrative Information

Charity Name Heaton Park Hebrew Congregation

Charity Registration Number 1159067

Principal Office Ashdown
84 Middleton Road
Crumpsall
Manchester
M8 4JX

Board of Trustees

Mr Alan Levy (Chair)

Dr Bryan Bennett

Mrs Hilary Foxler

Mr Ivor Rosenberg

Ms.Suzanne Kaye

Rabbi

Rabbi Daniel Walker M.A.

Administrators

Mrs Jacqueline Kremer

Mrs Sarah Heilpern

Honorary Solicitor Mr Joseph Foxler LLB

Auditors

Edwards Veeder (UK) Limited, Chartered Accountants

Ground Floor

4 Broadgate,

Broadway Business Park,

Chadderton,

Greater Manchester

OL9 9XA

Bankers

Barclays Bank

Structure, Governance and Management

Governing Document

Heaton Park Hebrew Congregation is a Charitable Incorporated Organisation (CIO) and was registered with the Charities Commission in November 2014, under charity number 1159067. It is governed by the Constitution of the Heaton Park Hebrew Congregation which was approved by the Charities Commission in November 2014.

Organisational Structure

The Charity Trustees are responsible for the general control and management of the Charity. The Trustees give their time freely and receive no remuneration or other financial benefits.

The Trustees meet as a body at least once every two months and are responsible for decisions or supervising decisions in relation to running the Synagogue, the community facilities and the activities provided by the Charity.

(See The Constitution sections 12, 13, 14, 15, 16, 17, 18, 19)

To assist in the smooth running of the Charity the trustees have delegated roles to an Executive Committee comprising of:

President, Vice-President, Warden, Treasurer and Hon. Secretary. There is also a Council comprising of up to 14 members of the Charity who meet once every two months and receive reports from the Executive about the running of the Charity along with monthly financial figures and the Council can ask questions and challenge any issues

The day-to-day management and running of the Charity are administered by staff employed by the Charity.

Recruitment and Appointment of Trustees

The Charity Trustees call an Annual General Meeting of Members of the C.I.O. the last Thursday before the festival of Shavuot, in accordance with the provisions laid down in the constitution. The following were elected at the A.G.M. held on Thursday 6th June 2024

Trustees: Dr Bryan Bennett, Mrs Hilary Foxler, Mr Alan Levy, Mr Ivor Rosenberg, Ms. Suzanne Kaye
Mr Levy continues as Chair of Trustees.

All the Trustees who were appointed are in possession of a satisfactory D.B.S.

The Trustees delegated duties to an Executive and Council who were elected at the A.G.M.

Executive: President: Mrs Hilary Foxler, Vice-President: Mr Robert Kanter, Warden: Mr Ivan Telzer,
Treasurer: Mr Alan Levy, Hon. Secretary: Mr Michael Goldstone.

Synagogue Council: Mr B.Bell, Mrs E. Bentley, Mr P. Bentley, Mr M. Dytch,
Mr E. Edwards, Dr M. Finlay, Mr Y. Finlay, Mr A. Franks, Mr M. Joseph, Mr S. Levine, Mr H. Lisberg,
Mr A. Loofe, Mr D. Marks, Mr O. Shtrozberg, Mrs G. Simon, Mr I.Telzer.

The Trustees also appointed Edwards Veeder U.K. as Honorary Auditor and as Honorary Solicitor Mr Joseph Foxler LLB

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To Advance the Orthodox Jewish Faith in Greater Manchester for the benefit of the public.

Strategies

We want to make our Synagogue an accessible and welcoming place of worship where those who wish to worship in the Orthodox Jewish Faith may do so and further their knowledge and understanding. The Synagogue holds prayers three times a day 365 days a year.

The C.I.O. welcomes and encourages links with other faiths and regularly the C.I.O. welcomes visitors from schools, colleges, and organisations of all faiths. Rabbi Walker takes these visitors on a tour of the Synagogue and delivers talks to them about the Orthodox Jewish Religion. Here there is the opportunity for them to ask questions and gain an understanding of the religion. Rabbi Walker and members of the C.I.O. attend interfaith events in the Greater Manchester area.

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The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised below, provide benefit both to those who worship at our Synagogue and the wider community.

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FESTIVALS: The Synagogue conducts religious services for every religious festival in the Jewish calendar.

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Bar Mitzvah: Bar Mitzvah and Bat Mitzvah ceremonies take place.

Weddings: Both members and non-members of the Synagogue can get married under the auspices of Heaton Park Hebrew Congregation. This is also accepted for the Civil part of their marriage; both the Rabbi and our Chazzan Yehuda Marx are authorised secretaries of marriages. The Rabbi is authorised by the Chief Rabbi's office to perform the Orthodox Jewish Wedding.

In the lead up to the wedding the Rabbi and Rebbetzen give guidance and lessons to the Bride and Groom in line with the Orthodox Jewish way of life.

Funerals/Death: During times of bereavement the families of the deceased are given pastoral support. They are supported by the Rabbi and Synagogue. The Rabbi officiates at the funeral and ensures the family are able to follow the Orthodox Jewish way in death and mourning. This includes ensuring prayers in the house of mourning can take place. During the year of mourning the Rabbi and the Synagogue are able to guide the family when they arrange for the tombstone to be unveiled. The Rabbi officiates at this ceremony.

Shiurim (Classes): Regular Shiurim are given by Rabbi Walker and sometimes guest speakers.

Tzedoka (Charity): Charity is an important part of Judaism. People are encouraged to give to charity, and the Synagogue collects for various Charities, local and international, both Jewish and non-Jewish Charities. Charity boxes are placed in the Synagogue and people are encouraged to give to charity each day following morning prayers. At the beginning of Yom Kippur at Kol Nidrei the Rabbi makes an appeal for people to give to the Yom Kippur Appeal. Members pledge an amount to give to this fund and during the year the Rabbi and Treasurer are authorised to decide which charities monies are to be distributed to.

During the festival of Purim giving to Charity is encouraged. Members who are observing a Yahrzeit (anniversary of the death of a close family member) are encouraged to donate to charity. Members of the Synagogue are sent a reminder letter informing them when they have Yahrzeit.

Community Activities:

The Heaton Park Hebrew Congregation "Community Group" has now officially been running for two years and the small group of volunteers along with the Rabbi identify and reach out to those of our members who are in need/wanting someone who will befriend them by giving them a phone call or visit. If the volunteers are concerned about someone or feels they may benefit from help they report this to the Rabbi or The President (both of whom are also deputy safeguarding persons). All are mindful of the importance of confidentiality.

Monthly Coffee mornings: The purpose of these is to encourage the elderly members of our community to come along and to socialise. Many of these are unable to attend Synagogue on Shabbos as they are unable to walk to the Synagogue. The coffee mornings are an opportunity for them to speak to the Rabbi. Often a guest speaker attends. The Synagogue provides transport for those who need it. Residents of Heathlands Care Home are invited, many of whom are members of the Synagogue; they are brought by their care workers.

Links with Langdon Community College: This is a college for young adults with special needs; they are aged 18yrs-21yrs. The students along with their care workers are welcome to attend the Synagogue for any of the religious services and activities/events the Synagogue hold.

CTEENS is a youth organisation which engages with teenagers to give them experiences and knowledge and understanding of Orthodox Judaism. Once every 2 weeks during school term time CTeens bring pupils from the local Jewish school for a lunch and learn at our Synagogue social hall. The pupils partake in Pizza and Chips brought in from a local kosher restaurant and learn about aspects of Judaism whilst in a relaxed and informal setting. Many of the pupils that attend are from families who are members of the Synagogue.

Partnership with other agencies: The Synagogue communicates and works with other outside agencies to help benefit the community. We have close links with local Jewish care homes, in particular Heathlands Village which also houses The FED.

The Rabbi visits some of the local Jewish Schools; some of the children's families are members of our Synagogue. He is also the religious advisor to one of the local Jewish school's.

The Friendship circle, an organisation that supports young adults with special needs, join with us to do some events. For example, Mitzvah Day (an annual event in November) when collections of non-perishable food, toiletries, clothes in good condition took place in the synagogue social hall and this was all distributed to a food bank, the homeless and other charities.

On Christmas day our social hall was used by the Manchester Jewish Rep. Council as the North Manchester Hub for volunteers to collect bouquets of chocolate which they delivered to local hospitals, fire stations and care homes to say thank you to those who care for and help our community.

The Rabbi regularly visits our members who are in hospital and the hospital staff will also call upon him if he is needed to visit a patient requiring a Rabbi or if the hospital staff or patient's relative need guidance on the religious rituals when dealing with certain situations e.g. death of a patient.

Financial Review:

Principal Funding Sources

The Charity's main source of income is from Membership fees. Membership income contributed was £201,607. Gift aid brought in £38,070 and remaining income was derived from donations and fundraising.

Reserves Policy

The net assets are £332,718 of which £270,827 are unrestricted funds and £61,891 are restricted funds.

Restricted Funds: These comprise of reserves for Burial of £10,000.00 Buildings of £50,000.00 Children's fund of £1,033. Rabbi's book fund of £858.00

Fixed Assets:

Those amount to £302,812 which comprise of the land and building at cost and investments of £215,00.00 (COIFF and Cambridge & Counties Bank).

Plans For The Future:

We aim to expand on the activities we already provide. We aim to increase fund raising activities for the Synagogue to have monies to continue to provide, improve and expand on the service we provide for our members.

We aim to expand and improve the pastoral service to our members.

We aim to expand our membership and increase the number of young people becoming members of the Synagogue. Trustees recognise many of our elder members have passed away however we had several new members join the organisation. Trustees continue to look at options to develop the Synagogue to meet the needs/wants of our Membership and the wider community. Trustees are mindful of the age profile and the demographics of the organisation for the purpose of strategic

planning. It has been identified that the local demographics has very quickly changed over recent years, and the population of mainly young Charedi families is continuously growing. Some of these men continue to attend Friday night prayers at our Synagogue and have been welcomed into our community. They also support the daily prayers (Minyan). Since September 2024 an Early Sabbath morning service is held in the Bet Hamidrash which is attended specifically by this group who are able to pray using the style of prayers they like. Some of these people have become members of the organisation but on a very reduced rate. There are some who have made one off donations.

Statement of Trustees' Responsibilities:

The trustees are responsible for keeping proper accounting records that 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 regulations of the Charities Commission.

The Trustees are responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The year-end accounts for 31st December 2024 were prepared by Edwards Veeder (UK) Ltd., and these were discussed and approved and signed by the Trustees at a meeting of Trustees held on 20th March 2025. The year-end accounts were sent via post to all members of the organisation on 24th April 2025. Members were invited to contact the Treasurer if they wished to ask any questions relating to the year-end accounts prior to the A.G.M. on 22nd May 2025. With the notice of the A.G.M. the Trustees attached a letter to members explaining the reason for the proposed motion to increase the membership fees as from 1st July 2025.

The Trustees were concerned that they had to report that the yearend accounts, 31st December 2024 show a deficit of £6,000. This was despite continued reviewing of all contracts and suppliers and where necessary changing suppliers for utilities and other supplies, good housekeeping and a lot of time and effort in trying to reduce debtors. There are still a number of members who haven't increased their membership payments from when there was an increase in fees from January 2023.

The financial figures are being reviewed monthly. The Trustees are being active in recovering debts from members who owe fees, they have delegated help with this from a member of the Synagogue Council who is experienced in such matters. The Trustees are continually looking at ways to decrease our expenses and increase our income.

Fundraising activities are being planned. We are also encouraging more sponsorship for events and weekly Kiddushim (food following Sabbath day prayers).

The Trustees recognise their responsibility to ensure they comply with Health and Safety regulations, including safeguarding; policies are reviewed and updated as required and Staff and volunteers are aware of such.

Chair of Trustees and the President have attended courses and information sessions to update their knowledge and skills in relation to being a Trustee of a C.I O. and their roles and responsibilities.

Approved by the Trustees and signed on their behalf by:

Alan Levy

Alan Levy (Chair)
September 2025

HEATON PARK HEBREW CONGREGATION

FINANCIAL STATEMENTS

31 DECEMBER 2024

EDWARDS VEEDER (UK) LIMITED

Chartered Accountants
4 Broadgate
Broadway Business Park
Chadderton
Oldham
OL9 9XA

HEATON PARK HEBREW CONGREGATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

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Balance Sheet	5
Notes to the accounts	6

HEATON PARK HEBREW CONGREGATION
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

We report on the accounts of the Trust for the year ended 31 December 2024, which are set out on pages 3 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- (1) which gives us reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

Edwards Veeder (UK) Limited

Edwards Veeder (UK) Limited

Chartered Accountants

4 Broadgate

Broadway Business Park

Chadderton

Oldham

OL9 9XA

... 22nd Day 2025

HEATON PARK HEBREW CONGREGATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total 2023
	£	£	£	£
<u>INCOME AND EXPENDITURE</u>				
<u>INCOMING RESOURCES</u>				
Members Subscriptions	201,607		201,607	201,355
Donations and Offerings	23,241	115	23,356	11,861
Barmitzvahs and Weddings	910		910	900
Burial Charges, Permits and Memorials	2,224		2,224	23,911
Covenants and Gift Aid	38,070		38,070	30,578
Investment Income	9,422		9,422	5,927
Kiddushim, Sholashudos and Hall Hire	2,746		2,746	4,230
Sundry Income and Fundraising	4,973		4,973	8,809
Total Incoming Resources	283,193	115	283,308	287,571
<u>RESOURCES EXPENDED</u>				
Employment Costs	153,681		153,681	149,416
Light, Heat and Water	15,964		15,964	17,443
Advertising, Postage and Stationery	5,579		5,579	4,661
Ground Rent, Rates and Insurance	11,635		11,635	13,445
Telephone & IT charges	5,793		5,793	5,909
Presentations and Plaques	321		321	957
Wedding Expenses	1,084		1,084	344
Funeral Costs and Cemetery Maintenance	41,298		41,298	34,158
Social Expenses	26,940		26,940	22,620
Professional fees	637		637	779
Repairs and Renewals	5,957		5,957	6,393
Security Costs	3,773		3,773	1,608
Subscriptions, Donations and Affiliation Fees	1,500		1,500	2,378
Depreciation	3,890		3,890	3,110
Sundry Expenses	11,198		11,198	9,683
Total Resources Expended	289,250		289,250	272,904

THE STATEMENT OF FINANCIAL ACTIVITIES CONTINUES ON THE NEXT PAGE

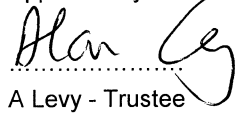
HEATON PARK HEBREW CONGREGATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

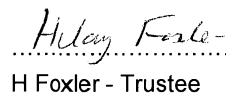
	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
NET OUTGOING/INCOMING RESOURCES BEFORE TRANSFERS	-6,057	115	-5,942	14,667
TRANSFERS BETWEEN FUNDS				
NET MOVEMENT IN FUNDS	-6,057	115	-5,942	14,667
BALANCES BROUGHT FORWARD	276,884	61,776	338,660	323,993
BALANCES CARRIED FORWARD	270,827	61,891	332,718	338,660

HEATON PARK HEBREW CONGREGATION
BALANCE SHEET
AS AT 31ST DECEMBER 2024

	<u>Notes</u>	<u>2024</u> £	<u>2023</u> £
<u>FIXED ASSETS</u>			
Cemetery Land	1	5	5
Tangible Fixed Assets	2	87,807	77,161
Investments	3	215,000	215,000
		<u>302,812</u>	<u>292,166</u>
<u>CURRENT ASSETS</u>			
Debtors		18,729	16,777
Prepaid expenses		72	1,424
Cash at Bank and in Hand		31,675	41,796
		<u>50,476</u>	<u>59,997</u>
<u>Deduct:-</u>			
<u>CURRENT LIABILITIES</u>			
Amounts falling due within one year:-			
Charity appeals		11,255	9,872
Accrued Charges		9,315	3,631
		<u>20,570</u>	<u>13,503</u>
<u>NET CURRENT ASSETS</u>		<u>29,906</u>	<u>46,494</u>
<u>NET ASSETS</u>		<u>332,718</u>	<u>338,660</u>
<u>FUNDS</u>			
Unrestricted		270,827	276,884
Restricted	4	61,891	61,776
		<u>332,718</u>	<u>338,660</u>

Approved by the Board of Trustees on2025 and signed on its behalf


 A Levy - Trustee


 H Foxler - Trustee

HEATON PARK HEBREW CONGREGATION
NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

	<u>2024</u>	<u>2023</u>
	£	£
1. <u>CEMETERY LAND</u>		
At Cost		
Rainscough	461	461
Agecroft	3,250	3,250
	<u>3,711</u>	<u>3,711</u>
<u>Less:-</u>		
Depreciation	3,706	3,706
	<u>5</u>	<u>5</u>
2. <u>TANGIBLE FIXED ASSETS</u>		
At Cost		
Buildings	70,504	70,504
Bungalow	1,742	1,742
Seating, Furniture, Fixtures and Equipment	73,574	59,037
	<u>145,820</u>	<u>131,283</u>
<u>Less:-</u>		
Depreciation	58,013	54,122
	<u>87,807</u>	<u>77,161</u>
3. <u>INVESTMENTS</u>		
COIF	135,000	135,000
Cambridge and Counties Bank	80,000	80,000
	<u>215,000</u>	<u>215,000</u>
4. <u>RESTRICTED FUNDS</u>		
Burial Reserve	10,000	10,000
Buildings Reserve	50,000	50,000
Childrens Fund	1,033	918
Rabbi's Book Fund	858	858
	<u>61,891</u>	<u>61,776</u>

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Births: When a baby girl has been born to a member of our Synagogue the father is invited to be "called up" to the Torah when it is being read on a Shabbos and the baby is given her Hebrew name and a special blessing made. In the case of a baby boy, the baby is named at the circumcision ceremony. Sometimes this takes place in the Synagogue.

Bar Mitzvah: Bar Mitzvah and Bat Mitzvah ceremonies take place.

Weddings: Both members and non-members of the Synagogue can get married under the auspices of Heaton Park Hebrew Congregation. This is also accepted for the Civil part of their marriage; both the Rabbi and our Chazzan Yehuda Marx are authorised secretaries of marriages. The Rabbi is authorised by the Chief Rabbi's office to perform the Orthodox Jewish Wedding.

In the lead up to the wedding the Rabbi and Rebbetzen give guidance and lessons to the Bride and Groom in line with the Orthodox Jewish way of life.

Funerals/Death: During times of bereavement the families of the deceased are given pastoral support. They are supported by the Rabbi and Synagogue. The Rabbi officiates at the funeral and ensures the family are able to follow the Orthodox Jewish way in death and mourning. This includes ensuring prayers in the house of mourning can take place. During the year of mourning the Rabbi and the Synagogue are able to guide the family when they arrange for the tombstone to be unveiled. The Rabbi officiates at this ceremony.

Shiurim (Classes): Regular Shiurim are given by Rabbi Walker and sometimes guest speakers.

Tzedoka (Charity): Charity is an important part of Judaism. People are encouraged to give to charity, and the Synagogue collects for various Charities, local and international, both Jewish and non-Jewish Charities. Charity boxes are placed in the Synagogue and people are encouraged to give to charity each day following morning prayers. At the beginning of Yom Kippur at Kol Nidrei the Rabbi makes an appeal for people to give to the Yom Kippur Appeal. Members pledge an amount to give to this fund and during the year the Rabbi and Treasurer are authorised to decide which charities monies are to be distributed to.

During the festival of Purim giving to Charity is encouraged. Members who are observing a Yahrzeit (anniversary of the death of a close family member) are encouraged to donate to charity. Members of the Synagogue are sent a reminder letter informing them when they have Yahrzeit.

Community Activities:

The Heaton Park Hebrew Congregation "Community Group" has now officially been running for two years and the small group of volunteers along with the Rabbi identify and reach out to those of our members who are in need/wanting someone who will befriend them by giving them a phone call or visit. If the volunteers are concerned about someone or feels they may benefit from help they report this to the Rabbi or The President (both of whom are also deputy safeguarding persons). All are mindful of the importance of confidentiality.

Monthly Coffee mornings: The purpose of these is to encourage the elderly members of our community to come along and to socialise. Many of these are unable to attend Synagogue on Shabbos as they are unable to walk to the Synagogue. The coffee mornings are an opportunity for them to speak to the Rabbi. Often a guest speaker attends. The Synagogue provides transport for those who need it. Residents of Heathlands Care Home are invited, many of whom are members of the Synagogue; they are brought by their care workers.

Links with Langdon Community College: This is a college for young adults with special needs; they are aged 18yrs-21yrs. The students along with their care workers are welcome to attend the Synagogue for any of the religious services and activities/events the Synagogue hold.

CTEENS is a youth organisation which engages with teenagers to give them experiences and knowledge and understanding of Orthodox Judaism. Once every 2 weeks during school term time CTeens bring pupils from the local Jewish school for a lunch and learn at our Synagogue social hall. The pupils partake in Pizza and Chips brought in from a local kosher restaurant and learn about aspects of Judaism whilst in a relaxed and informal setting. Many of the pupils that attend are from families who are members of the Synagogue.

Partnership with other agencies: The Synagogue communicates and works with other outside agencies to help benefit the community. We have close links with local Jewish care homes, in particular Heathlands Village which also houses The FED.

The Rabbi visits some of the local Jewish Schools; some of the children's families are members of our Synagogue. He is also the religious advisor to one of the local Jewish school's.

The Friendship circle, an organisation that supports young adults with special needs, join with us to do some events. For example, Mitzvah Day (an annual event in November) when collections of non-perishable food, toiletries, clothes in good condition took place in the synagogue social hall and this was all distributed to a food bank, the homeless and other charities.

On Christmas day our social hall was used by the Manchester Jewish Rep. Council as the North Manchester Hub for volunteers to collect bouquets of chocolate which they delivered to local hospitals, fire stations and care homes to say thank you to those who care for and help our community.

The Rabbi regularly visits our members who are in hospital and the hospital staff will also call upon him if he is needed to visit a patient requiring a Rabbi or if the hospital staff or patient's relative need guidance on the religious rituals when dealing with certain situations e.g. death of a patient.

Financial Review:

Principal Funding Sources

The Charity's main source of income is from Membership fees. Membership income contributed was £201,607. Gift aid brought in £38,070 and remaining income was derived from donations and fundraising.

Reserves Policy

The net assets are £332,718 of which £270,827 are unrestricted funds and £61,891 are restricted funds.

Restricted Funds: These comprise of reserves for Burial of £10,000.00 Buildings of £50,000.00 Children's fund of £1,033. Rabbi's book fund of £858.00

Fixed Assets:

Those amount to £302,812 which comprise of the land and building at cost and investments of £215,00.00 (COIFF and Cambridge & Counties Bank).

Plans For The Future:

We aim to expand on the activities we already provide. We aim to increase fund raising activities for the Synagogue to have monies to continue to provide, improve and expand on the service we provide for our members.

We aim to expand and improve the pastoral service to our members.

We aim to expand our membership and increase the number of young people becoming members of the Synagogue. Trustees recognise many of our elder members have passed away however we had several new members join the organisation. Trustees continue to look at options to develop the Synagogue to meet the needs/wants of our Membership and the wider community. Trustees are mindful of the age profile and the demographics of the organisation for the purpose of strategic

planning. It has been identified that the local demographics has very quickly changed over recent years, and the population of mainly young Charedi families is continuously growing. Some of these men continue to attend Friday night prayers at our Synagogue and have been welcomed into our community. They also support the daily prayers (Minyan). Since September 2024 an Early Sabbath morning service is held in the Bet Hamidrash which is attended specifically by this group who are able to pray using the style of prayers they like. Some of these people have become members of the organisation but on a very reduced rate. There are some who have made one off donations.

Statement of Trustees' Responsibilities:

The trustees are responsible for keeping proper accounting records that 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 regulations of the Charities Commission.

The Trustees are responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The year-end accounts for 31st December 2024 were prepared by Edwards Veeder (UK) Ltd., and these were discussed and approved and signed by the Trustees at a meeting of Trustees held on 20th March 2025. The year-end accounts were sent via post to all members of the organisation on 24th April 2025. Members were invited to contact the Treasurer if they wished to ask any questions relating to the year-end accounts prior to the A.G.M. on 22nd May 2025. With the notice of the A.G.M. the Trustees attached a letter to members explaining the reason for the proposed motion to increase the membership fees as from 1st July 2025.

The Trustees were concerned that they had to report that the yearend accounts, 31st December 2024 show a deficit of £6,000. This was despite continued reviewing of all contracts and suppliers and where necessary changing suppliers for utilities and other supplies, good housekeeping and a lot of time and effort in trying to reduce debtors. There are still a number of members who haven't increased their membership payments from when there was an increase in fees from January 2023.

The financial figures are being reviewed monthly. The Trustees are being active in recovering debts from members who owe fees, they have delegated help with this from a member of the Synagogue Council who is experienced in such matters. The Trustees are continually looking at ways to decrease our expenses and increase our income.

Fundraising activities are being planned. We are also encouraging more sponsorship for events and weekly Kiddushim (food following Sabbath day prayers).

The Trustees recognise their responsibility to ensure they comply with Health and Safety regulations, including safeguarding; policies are reviewed and updated as required and Staff and volunteers are aware of such.

Chair of Trustees and the President have attended courses and information sessions to update their knowledge and skills in relation to being a Trustee of a C.I O. and their roles and responsibilities.

Approved by the Trustees and signed on their behalf by:

Alan Levy

Alan Levy (Chair)
September 2025

HEATON PARK HEBREW CONGREGATION

England & Wales - Charity number 1159067

Accounts

Structure, Governance and Management

Governing Document

Heaton Park Hebrew Congregation is a Charitable Incorporated Organisation (CIO) and was registered with the Charities Commission in November 2014, under charity number 1159067. It is governed by the Constitution of the Heaton Park Hebrew Congregation which was approved by the Charities Commission in November 2014.

Organisational Structure

The Charity Trustees are responsible for the general control and management of the Charity. The Trustees give their time freely and receive no remuneration or other financial benefits.

The Trustees meet as a body at least once every two months and are responsible for decisions or supervising decisions in relation to running the Synagogue, the community facilities and the activities provided by the Charity.

(See The Constitution sections 12, 13, 14, 15, 16, 17, 18, 19)

To assist in the smooth running of the Charity the trustees have delegated roles to an Executive Committee comprising of:

President, Vice-President, Warden, Treasurer and Hon. Secretary. There is also a Council comprising of up to 14 members of the Charity who meet once every two months and receive reports from the Executive about the running of the Charity along with monthly financial figures and the Council can ask questions and challenge any issues

The day-to-day management and running of the Charity are administered by staff employed by the Charity.

Recruitment and Appointment of Trustees

The Charity Trustees call an Annual General Meeting of Members of the C.I.O. the last Thursday before the festival of Shavuot, in accordance with the provisions laid down in the constitution. The following were elected:

Trustees: Dr Bryan Bennett, Mr Eric Cohen, Mrs Hilary Foxler, Mr Alan Levy, Mr Ivor Rosenberg
Mr Levy continues as Chair of Trustees.

All the Trustees who were appointed are in possession of a satisfactory D.B.S.

The Trustees delegated duties to an Executive and Council who were elected at the A.G.M.

Executive: President: Mrs Hilary Foxler, Vice-President: Mr Ivor Rosenberg, Warden: Mr Robert Kanter, Treasurer: Mr Alan Levy, Hon. Secretary: Mr Michael Goldstone.

Synagogue Council: Mrs E. Bentley, Mr P. Bentley, Mr M. Dytch,
Mr E. Edwards, Dr M. Finlay, Mr Y. Finlay, Mr A. Franks, Mr S. Isaacs, Mr M. Joseph, Ms.S .Kaye,
Mr S. Levine, Mr D. Marks, Mrs G. Simon, Mr I.Telzer.

The Trustees also appointed Edwards Veeder U.K. as Honorary Auditor and as Honorary Solicitor Mr Joseph Foxler LLB

Objectives and Aims

To Advance the Orthodox Jewish Faith in Greater Manchester for the benefit of the public.

Strategies

We want to make our Synagogue an accessible and welcoming place of worship where those who wish to worship in the Orthodox Jewish Faith may do so and further their knowledge and understanding. The Synagogue holds prayers three times a day 365 days a year.

The C.I.O. welcomes and encourages links with other faiths and regularly the C.I.O. welcomes visitors from schools, colleges, and organisations of all faiths. Rabbi Walker takes these visitors on a tour of the Synagogue and delivers talks to them about the Orthodox Jewish Religion. Here there is the opportunity for them to ask questions and gain an understanding of the religion. Rabbi Walker and members of the C.I.O. attend interfaith events in the Greater Manchester area.

An important part of our strategy is community welfare and education. All our community facilities and activities are widely publicised among the community. Many of our activities are free of charge, but where a charge is made concessions are made for children/students and for those who are unable to afford the charge. For some activities we aim to get sponsorships or grants to cover/help towards the cost. The Trustees are appreciative of the Office of the Chief Rabbi's Community Centre of Excellence for their support in helping fund some of our events.

Activities and Achievements

The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised below, provide benefit both to those who worship at our Synagogue and the wider community.

Religious Activities

PRAYERS: The Synagogue is open for prayers 3 times a day (morning, afternoon and evening) seven days a week.

FESTIVALS: The Synagogue conducts religious services for every religious festival in the Jewish calendar.

Births: When a baby girl has been born to a member of our Synagogue the father is invited to be "called up" to the Torah when it is being read on a Shabbos and the baby is given her Hebrew name and a special blessing made. In the case of a baby boy, the baby is named at the circumcision ceremony. Sometimes this takes place in the Synagogue.

Bar Mitzvah: Bar Mitzvah and Bat Mitzvah ceremonies take place.

Weddings: Both members and non-members of the Synagogue can get married under the auspices of Heaton Park Hebrew Congregation. This is also accepted for the Civil part of their marriage; both the Rabbi and our Chazzan Yehuda Marx are authorised secretaries of marriages. The Rabbi is authorised by the Chief Rabbi's office to perform the Orthodox Jewish Wedding.

In the lead up to the wedding the Rabbi and Rebbetzen give guidance and lessons to the Bride and Groom in line with the Orthodox Jewish way of life.

Funerals/Death: During times of bereavement the families of the deceased are given pastoral support. They are supported by the Rabbi and Synagogue. The Rabbi officiates at the funeral and ensures the family are able to follow the Orthodox Jewish way in death and mourning. This includes ensuring prayers in the house of mourning can take place. During the year of mourning the Rabbi and the Synagogue are able to guide the family when they arrange for the tombstone to be unveiled. The Rabbi officiates at this ceremony.

Shiurim (Classes): Regular Shiurim are given by Rabbi Walker and sometimes guest speakers.

Tzedoka (Charity): Charity is an important part of Judaism. People are encouraged to give to charity and the Synagogue collects for various Charities, local and international, both Jewish and non-Jewish Charities. Charity boxes are placed in the Synagogue and people are encouraged to give to charity each day following morning prayers. At the beginning of Yom Kippur at Kol Nidrei the Rabbi makes an appeal for people to give to the Yom Kippur Appeal. Members pledge an amount to give to this fund and during the year the Rabbi and Treasurer are authorised to decide which charities monies are to be distributed to.

During the festival of Purim giving to Charity is encouraged. Members who are observing a Yahrzeit (anniversary of the death of a close family member) are encouraged to donate to charity. Members of the Synagogue are sent a reminder letter informing them when they have Yahrzeit.

Community Activities:

Monthly Coffee mornings: The purpose of these is to encourage the elderly members of our community to come along and to socialise. Many of these are unable to attend Synagogue on Shabbos as they are unable to walk to the Synagogue. The coffee mornings are an opportunity for them to speak to the Rabbi. Often a guest speaker attends. The Synagogue provides transport for those who need it. Residents of Heathlands Care Home are invited, many of whom are members of the Synagogue; they are brought by their care workers.

Links with Langdon Community College: This is a college for young adults with special needs; they are aged 18yrs-21yrs. The students along with their care workers are welcome to attend the Synagogue for any of the religious services and activities/events the Synagogue hold.

CTEENS is a youth organisation which engages with teenagers to give them experiences and knowledge and understanding of Orthodox Judaism. Once every 2 weeks during school term time CTEens bring pupils from the local Jewish school for a lunch and learn at our Synagogue social hall. The pupils partake in Pizza and Chips brought in from a local kosher restaurant and learn about aspects of Judaism whilst in a relaxed and informal setting. Many of the pupils that attend are from families who are members of the Synagogue.

Partnership with other agencies: The Synagogue communicates and works with other outside agencies to help benefit the community. We have close links with local Jewish care homes, in particular Heathlands Village which also houses The FED.

The Rabbi visits some of the local Jewish Schools; some of the children's families are members of our Synagogue. He is also the religious advisor to one of the local Jewish school's.

The Friendship circle, an organisation that supports young adults with special needs, join with us to do some events. For example Mitzvah Day (an annual event in November) when collections of non-perishable food, toiletries, clothes in good condition took place in the synagogue social hall and this

was all distributed to a food bank, the homeless and other charities. This year collections of clothes, toiletries and children's stationary items were collected to be sent to help those evacuated from Southern Israel following the atrocities that took place on 7th October. Homemade cards and letters with messages were sent to these evacuees.

On Christmas day our social hall was used by the Manchester Jewish Rep. Council as the North Manchester Hub for volunteers to collect bouquets of chocolate which they delivered to local hospitals, fire stations and care homes to say thank you to those who care for and help our community.

The Rabbi regularly visits our members who are in hospital and the hospital staff will also call upon him if he is needed to visit a patient requiring a Rabbi or if the hospital staff or patient's relative need guidance on the religious rituals when dealing with certain situations e.g. death of a patient.

Financial Review:

Principal Funding Sources

The Charity's main source of income is from Membership fees. Membership income contributed was £201,355. Gift aid brought in £30,578.00 and remaining income was derived from donations and fundraising.

Reserves Policy

The net assets are £338,660.00 of which £276,884.00 are unrestricted funds and £61,776.00 are restricted funds.

Restricted Funds: These comprise of reserves for Burial of £10,000.00 Buildings of £50,000.00 Children's fund of £918.00. Rabbi's book fund of £858.00

Fixed Assets:

Those amount to £292,166.00 which comprise of the land and building at cost and investments of £215,00.00 (COIFF and Cambridge & Counties Bank).

Plans For The Future:

We aim to expand on the activities we already provide. We aim to increase fund raising activities for the Synagogue to have monies to continue to provide, improve and expand on the service we provide for our members.

We aim to expand and improve the pastoral service to our members.

We aim to expand our membership and increase the number of young people becoming members of the Synagogue. Trustees recognise many of our elder members have passed away however we had several new members join the organisation. Trustees continue to look at options to develop the Synagogue to meet the needs/wants of our Membership and the wider community. Trustees are now looking at the age profile and demographics of the organisation for the purpose of strategic planning. It has been identified that the local demographics has very quickly changed over the past couple of years and the population of mainly young Charedi families is continuously growing. Some of these men have been attending Friday night prayers in our Synagogue and have been welcomed into our community. This group are wanting to be able to pray on a Sabbath morning using the style of prayers they like and so we are organising a Sabbath morning service to start earlier than our

service in the Main Synagogue, held in the small synagogue (Bet Hamidrash) which is next to the social hall.

Statement of Trustees' Responsibilities:

The trustees are responsible for keeping proper accounting records that 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 regulations of the Charities Commission.

The Trustees are responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The year-end accounts for 31st December 2023 were prepared by Edwards Veeder (UK) Ltd. and these were discussed and approved and signed by the Trustees at a meeting of Trustees held on 7th March 2024. The year-end accounts were sent via post to all members of the organisation 1st May 2024. Members were invited to contact the Treasurer if they wished to ask any questions relating to the year-end accounts prior to the A.G.M. on 6th June 2024.

The Trustees are pleased to report that the year end accounts, 31st December 2023 show a surplus of £14,392 thus having turned around the deficit from the previous year. This was achieved by reviewing all contracts and suppliers and where necessary changing suppliers for utilities and other supplies, good housekeeping and a lot of time and effort in reducing debtors and the increase in fees from January 2023 (this didn't generate as much as predicted as not all members were able or refused to pay an increase in fees).

The financial figures are being reviewed monthly. The Trustees are being active in recovering debts from members who owe fees. The Trustees are continually looking at ways to decrease our expenses.

Fundraising activities are being planned. We are also encouraging more sponsorship for events and weekly Kiddushim (food following Sabbath day prayers).

The Trustees recognise their responsibility to ensure they comply with Health and Safety regulations, including safeguarding; policies are reviewed and updated as required and Staff and volunteers are aware of such.

Chair of Trustees and the President have attended courses and information sessions to update their knowledge and skills in relation to being a Trustee of a C.I O. and their roles and responsibilities.

Approved by the Trustees and signed on their behalf by:

Alan Levy

Alan Levy (Chair)
August 2024

HEATON PARK HEBREW CONGREGATION
FINANCIAL STATEMENTS

31 DECEMBER 2023

EDWARDS VEEDER (UK) LIMITED

Chartered Accountants
4 Broadgate
Broadway Business Park
Chadderton
Oldham
OL9 9XA

HEATON PARK HEBREW CONGREGATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

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HEATON PARK HEBREW CONGREGATION
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023

We report on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 3 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- (1) which gives us reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met; or

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

Edwards Veeder (UK) Limited

Edwards Veeder (UK) Limited

Chartered Accountants
 4 Broadgate
 Broadway Business Park
 Chadderton
 Oldham
 OL9 9XA

.....2024

HEATON PARK HEBREW CONGREGATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total 2022
	£	£	£	£
<u>INCOME AND EXPENDITURE</u>				
<u>INCOMING RESOURCES</u>				
Members Subscriptions	201,355		201,355	195,736
Donations and Offerings	11,586	275	11,861	5,067
Barmitzvahs and Weddings	900		900	1,922
Burial Charges, Permits and Memorials	23,911		23,911	22,086
Covenants and Gift Aid	30,578		30,578	31,302
Investment Income	5,927		5,927	2,159
Kiddushim, Sholashudos and Hall Hire	4,230		4,230	1,960
Sundry Income and Fundraising	8,809		8,809	9,376
Total Incoming Resources	287,296	275	287,571	269,608
<u>RESOURCES EXPENDED</u>				
Employment Costs	149,416		149,416	144,686
Light, Heat and Water	17,443		17,443	13,164
Advertising, Postage and Stationery	4,661		4,661	5,278
Ground Rent, Rates and Insurance	13,445		13,445	12,713
Telephone & IT charges	5,909		5,909	6,867
Presentations and Plaques	957		957	922
Wedding Expenses	344		344	1,654
Funeral Costs and Cemetery Maintenance	34,158		34,158	38,604
Social Expenses	22,620		22,620	24,859
Professional fees	779		779	1,815
Repairs and Renewals	6,393		6,393	17,089
Security Costs	1,608		1,608	2,485
Subscriptions, Donations and Affiliation Fees	2,378		2,378	2,170
Depreciation	3,110		3,110	2,175
Sundry Expenses	9,683		9,683	9,529
Total Resources Expended	272,904		272,904	284,011

THE STATEMENT OF FINANCIAL ACTIVITIES CONTINUES ON THE NEXT PAGE

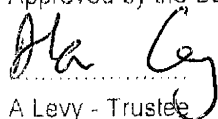
HEATON PARK HEBREW CONGREGATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

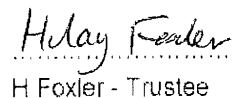
	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
NET OUTGOING/INCOMING RESOURCES BEFORE TRANSFERS	14,392	275	14,667	-14,402
TRANSFERS BETWEEN FUNDS	0	0	0	0
NET MOVEMENT IN FUNDS	14,392	275	14,667	-14,402
BALANCES BROUGHT FORWARD	262,492	61,501	323,993	338,395
BALANCES CARRIED FORWARD	276,884	61,776	338,660	323,993

HEATON PARK HEBREW CONGREGATION
BALANCE SHEET
AS AT 31ST DECEMBER 2023

	<u>Notes</u>	<u>2023</u> £	<u>2022</u> £
<u>FIXED ASSETS</u>			
Cemetery Land	1	5	5
Tangible Fixed Assets	2	77,161	77,096
Investments	3	215,000	215,000
		<u>292,166</u>	<u>292,101</u>
<u>CURRENT ASSETS</u>			
Debtors		16,777	20,177
Prepaid expenses		1,424	2,049
Cash at Bank and in Hand		41,796	30,104
		<u>59,997</u>	<u>52,330</u>
<u>Deduct:-</u>			
<u>CURRENT LIABILITIES</u>			
Amounts falling due within one year:-			
Charity appeals		9,872	10,150
Accrued Charges		3,631	10,288
		<u>13,503</u>	<u>20,438</u>
<u>NET CURRENT ASSETS</u>		<u>46,494</u>	<u>31,892</u>
<u>NET ASSETS</u>		<u>338,660</u>	<u>323,993</u>
<u>FUNDS</u>			
Unrestricted		276,884	262,492
Restricted	4	61,776	61,501
		<u>338,660</u>	<u>323,993</u>

Approved by the Board of Trustees on 7th March 2024 and signed on its behalf


A Levy - Trustee


H Foxler - Trustee

HEATON PARK HEBREW CONGREGATION
NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

	<u>2023</u>	<u>2022</u>
	£	£
1. <u>CEMETERY LAND</u>		
At Cost		
Rainscough	461	461
Agecroft	3,250	3,250
	<u>3,711</u>	<u>3,711</u>
Less:-		
Depreciation	3,706	3,706
	<u>5</u>	<u>5</u>
2. <u>TANGIBLE FIXED ASSETS</u>		
At Cost		
Buildings	70,504	70,504
Bungalow	1,742	1,742
Succah	-	10,626
Seating, Furniture, Fixtures and Equipment	59,037	55,862
	<u>131,283</u>	<u>138,733</u>
Less:-		
Depreciation	54,122	61,637
	<u>77,161</u>	<u>77,096</u>
3. <u>INVESTMENTS</u>		
COIF	135,000	215,000
Cambridge and Counties Bank	80,000	0
	<u>215,000</u>	<u>215,000</u>
4. <u>RESTRICTED FUNDS</u>		
Burial Reserve	10,000	10,000
Buildings Reserve	50,000	50,000
Childrens Fund	918	803
Rabbi's Book Fund	858	698
	<u>61,776</u>	<u>61,501</u>

HEATON PARK HEBREW CONGREGATION
FINANCIAL STATEMENTS

31 DECEMBER 2023

EDWARDS VEEDER (UK) LIMITED

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4 Broadgate
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HEATON PARK HEBREW CONGREGATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

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HEATON PARK HEBREW CONGREGATION
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023

We report on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 3 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- (1) which gives us reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met; or

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

Edwards Veeder (UK) Limited

Edwards Veeder (UK) Limited

Chartered Accountants
 4 Broadgate
 Broadway Business Park
 Chadderton
 Oldham
 OL9 9XA

.....2024

HEATON PARK HEBREW CONGREGATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total 2022
	£	£	£	£
<u>INCOME AND EXPENDITURE</u>				
<u>INCOMING RESOURCES</u>				
Members Subscriptions	201,355		201,355	195,736
Donations and Offerings	11,586	275	11,861	5,067
Barmitzvahs and Weddings	900		900	1,922
Burial Charges, Permits and Memorials	23,911		23,911	22,086
Covenants and Gift Aid	30,578		30,578	31,302
Investment Income	5,927		5,927	2,159
Kiddushim, Sholashudos and Hall Hire	4,230		4,230	1,960
Sundry Income and Fundraising	8,809		8,809	9,376
Total Incoming Resources	287,296	275	287,571	269,608
<u>RESOURCES EXPENDED</u>				
Employment Costs	149,416		149,416	144,686
Light, Heat and Water	17,443		17,443	13,164
Advertising, Postage and Stationery	4,661		4,661	5,278
Ground Rent, Rates and Insurance	13,445		13,445	12,713
Telephone & IT charges	5,909		5,909	6,867
Presentations and Plaques	957		957	922
Wedding Expenses	344		344	1,654
Funeral Costs and Cemetery Maintenance	34,158		34,158	38,604
Social Expenses	22,620		22,620	24,859
Professional fees	779		779	1,815
Repairs and Renewals	6,393		6,393	17,089
Security Costs	1,608		1,608	2,485
Subscriptions, Donations and Affiliation Fees	2,378		2,378	2,170
Depreciation	3,110		3,110	2,175
Sundry Expenses	9,683		9,683	9,529
Total Resources Expended	272,904		272,904	284,011

THE STATEMENT OF FINANCIAL ACTIVITIES CONTINUES ON THE NEXT PAGE

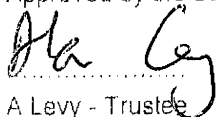
HEATON PARK HEBREW CONGREGATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

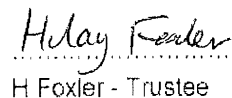
	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
NET OUTGOING/INCOMING RESOURCES BEFORE TRANSFERS	14,392	275	14,667	-14,402
TRANSFERS BETWEEN FUNDS	0	0	0	0
NET MOVEMENT IN FUNDS	14,392	275	14,667	-14,402
BALANCES BROUGHT FORWARD	262,492	61,501	323,993	338,395
BALANCES CARRIED FORWARD	276,884	61,776	338,660	323,993

HEATON PARK HEBREW CONGREGATION
BALANCE SHEET
AS AT 31ST DECEMBER 2023

	<u>Notes</u>	<u>2023</u> £	<u>2022</u> £
<u>FIXED ASSETS</u>			
Cemetery Land	1	5	5
Tangible Fixed Assets	2	77,161	77,096
Investments	3	215,000	215,000
		<u>292,166</u>	<u>292,101</u>
<u>CURRENT ASSETS</u>			
Debtors		16,777	20,177
Prepaid expenses		1,424	2,049
Cash at Bank and in Hand		41,796	30,104
		<u>59,997</u>	<u>52,330</u>
<u>Deduct:-</u>			
<u>CURRENT LIABILITIES</u>			
Amounts falling due within one year:-			
Charity appeals		9,872	10,150
Accrued Charges		3,631	10,288
		<u>13,503</u>	<u>20,438</u>
<u>NET CURRENT ASSETS</u>		<u>46,494</u>	<u>31,892</u>
<u>NET ASSETS</u>		<u>338,660</u>	<u>323,993</u>
<u>FUNDS</u>			
Unrestricted		276,884	262,492
Restricted	4	61,776	61,501
		<u>338,660</u>	<u>323,993</u>

Approved by the Board of Trustees on 7th March 2024 and signed on its behalf


A Levy - Trustee


H Foxler - Trustee

HEATON PARK HEBREW CONGREGATION
NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

	<u>2023</u>	<u>2022</u>
	£	£
1. <u>CEMETERY LAND</u>		
At Cost		
Rainscough	461	461
Agecroft	3,250	3,250
	<u>3,711</u>	<u>3,711</u>
Less:-		
Depreciation	3,706	3,706
	<u>5</u>	<u>5</u>
2. <u>TANGIBLE FIXED ASSETS</u>		
At Cost		
Buildings	70,504	70,504
Bungalow	1,742	1,742
Succah	-	10,626
Seating, Furniture, Fixtures and Equipment	59,037	55,862
	<u>131,283</u>	<u>138,733</u>
Less:-		
Depreciation	54,122	61,637
	<u>77,161</u>	<u>77,096</u>
3. <u>INVESTMENTS</u>		
COIF	135,000	215,000
Cambridge and Counties Bank	80,000	0
	<u>215,000</u>	<u>215,000</u>
4. <u>RESTRICTED FUNDS</u>		
Burial Reserve	10,000	10,000
Buildings Reserve	50,000	50,000
Childrens Fund	918	803
Rabbi's Book Fund	858	698
	<u>61,776</u>	<u>61,501</u>

HEATON PARK HEBREW CONGREGATION

England & Wales - Charity number 1159067

Accounts

HEATON PARK HEBREW CONGREGATION

TRUSTEE REPORT FOR THE FINANCIAL YEAR-ENDED 31ST DECEMBER 2022

The Trustees present their report for the financial year-ended 31st December 2022

The Trustees confirm they comply with the Charities Commission.

Reference and Administrative Information

Charity Name Heaton Park Hebrew Congregation

Charity Registration Number 1159067

Principal Office Ashdown
84 Middleton Road
Crumpsall
Manchester
M8 4JX

Board of Trustees

Mr Alan Levy (Chair)

Dr Bryan Bennett

Mr Eric Cohen

Mrs Hilary Foxler

Mr Ivor Rosenberg

Rabbi

Rabbi Daniel Walker M.A.

Administrators

Mrs Jacqueline Kremer

Mrs Sarah Heilpern

Honorary Solicitor Mr Joseph Foxler LLB

Auditors

Edwards Veeder (UK) Limited, Chartered Accountants

Ground Floor

4 Broadgate,

Broadway Business Park,

Chadderton,

Greater Manchester

OL9 9XA

Bankers

Barclays Bank

Structure, Governance and Management

Governing Document

Heaton Park Hebrew Congregation is a Charitable Incorporated Organisation (CIO) and was registered with the Charities Commission in November 2014, under charity number 1159067. It is governed by the Constitution of the Heaton Park Hebrew Congregation which was approved by the Charities Commission in November 2014.

Organisational Structure

The Charity Trustees are responsible for the general control and management of the Charity. The Trustees give their time freely and receive no remuneration or other financial benefits.

The Trustees meet as a body at least once every two months and are responsible for decisions or supervising decisions in relation to running the Synagogue, the community facilities and the activities provided by the Charity.

(See The Constitution sections 12, 13, 14, 15, 16, 17, 18, 19)

To assist in the smooth running of the Charity the trustees have delegated roles to an Executive Committee comprising of:

President, Vice-President, Warden, Treasurer and Hon. Secretary. There is also a Council comprising of up to 14 members of the Charity who meet once every two months and receive reports from the Executive about the running of the Charity along with monthly financial figures and the Council can ask questions and challenge any issues

The day-to-day management and running of the Charity is administered by staff employed by the Charity.

Recruitment and Appointment of Trustees

The Charity Trustees call an Annual General Meeting of Members of the C.I.O. the last Thursday before the festival of Shavuot, in accordance with the provisions laid down in the constitution. The following were elected:

Trustees: Dr Bryan Bennett, Mr Eric Cohen, Mrs Hilary Foxler, Mr Alan Levy, Mr Ivor Rosenberg
Mr Levy continues as Chair of Trustees.

All the Trustees who were appointed are in possession of a satisfactory D.B.S.

The Trustees delegated duties to an Executive and Council who were elected at the A.G.M.

Executive: President: Mrs Hilary Foxler, Vice-President: Mr Ivor Rosenberg, Warden: Mr Robert Kanter, Treasurer: Mr Alan Levy, Hon. Secretary: Mr Michael Goldstone.

Synagogue Council: Mrs E. Bentley, Mr P. Bentley, Mr M. Dytch,
Mr E. Edwards, Dr M. Finlay, Mr Y. Finlay, Mr A. Franks, Mr S. Isaacs, Mr M. Joseph, Ms.S .Kaye,
Mr S. Levine, Mr D. Marks, Mrs G. Simon, Mr I.Telzer.

The Trustees also appointed Edwards Veeder U.K. as Honorary Auditor and as Honorary Solicitor Mr Joseph Foxler LLB

Objectives and Aims

To Advance the Orthodox Jewish Faith in Greater Manchester for the benefit of the public.

Strategies

We want to make our Synagogue an accessible and welcoming place of worship where those who wish to worship in the Orthodox Jewish Faith may do so and further their knowledge and understanding. The Synagogue holds prayers three times a day 365 days a year.

The C.I.O. welcomes and encourages links with other faiths and regularly the C.I.O. welcomes visitors from schools, colleges, and organisations of all faiths. Rabbi Walker takes these visitors on a tour of the Synagogue and delivers talks to them about the Orthodox Jewish Religion. Here there is the opportunity for them to ask questions and gain an understanding of the religion. Rabbi Walker and members of the C.I.O. attend interfaith events in the Greater Manchester area.

An important part of our strategy is community welfare and education. All our community facilities and activities are widely publicised among the community. Many of our activities are free of charge, but where a charge is made concessions are made for children/students and for those who are unable to afford the charge. For some activities we aim to get sponsorships or grants to cover/help towards the cost. The Trustees are appreciative of the Office of the Chief Rabbi, Community Centre of Excellence for their support in helping fund some of our events.

Activities and Achievements

The Charity have now lifted COVID restrictions and services and all activities have resumed under normal conditions. The Synagogue premises are kept clean and hand sanitiser stations remain in situ. Face masks are still available if anyone still wishes to wear one. Since COVID there is more of an awareness and encouragement of having high standards of good hygiene in all areas.

The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised below, provide benefit both to those who worship at our Synagogue and the wider community.

Religious Activities

PRAYERS: The Synagogue is open for prayers 3 times a day (morning, afternoon and evening) seven days a week.

FESTIVALS: The Synagogue conducts religious services for every religious festival in the Jewish calendar.

Births: When a baby girl has been born to a member of our Synagogue the father is invited to be “called up” to the Torah when it is being read on a Shabbos and the baby is given her Hebrew name and a special blessing made. In the case of a baby boy, the baby is named at the circumcision ceremony. Sometimes this takes place in the Synagogue.

Bar Mitzvah: Bar Mitzvah and Bat Mitzvah ceremonies are now able to take place.

Weddings: Both members and non-members of the Synagogue can get married under the auspices of Heaton Park Hebrew Congregation. This is also accepted for the Civil part of their marriage; both the Rabbi and our Chazzan Yehuda Marx are authorised secretaries of marriages. The Rabbi is authorised by the Chief Rabbi's office to perform the Orthodox Jewish Wedding.

In the lead up to the wedding the Rabbi and Rebbetzen give guidance and lessons to the Bride and Groom in line with the Orthodox Jewish way of life.

Funerals/Death: During times of bereavement the families of the deceased are given pastoral support. They are supported by the Rabbi and Synagogue. The Rabbi officiates at the funeral and ensures the family are able to follow the Orthodox Jewish way in death and mourning. This includes ensuring prayers in the house of mourning can take place. During the year of mourning the Rabbi and the Synagogue are able to guide the family when they arrange for the tombstone to be unveiled. The Rabbi officiates at this ceremony.

Shiurim (Classes): Regular Shiurim are given by Rabbi Walker and sometimes guest speakers.

Tzedoka (Charity): Charity is an important part of Judaism. People are encouraged to give to charity and the Synagogue collects for various Charities, local and international, both Jewish and non-Jewish Charities. Charity boxes are placed in the Synagogue and people are encouraged to give to charity each day following morning prayers. At the beginning of Yom Kippur at Kol Nidrei the Rabbi makes an appeal for people to give to the Yom Kippur Appeal. Members pledge an amount to give to this fund and during the year the Rabbi and Treasurer are authorised to decide which charities monies are to be distributed to.

During the festival of Purim giving to Charity is encouraged. Members who are observing a Yahrzeit (anniversary of the death of a close family member) are encouraged to donate to charity. Members of the Synagogue are sent a reminder letter informing them when they have Yahrzeit.

Community Activities:

Monthly Coffee mornings: The purpose of these is to encourage the elderly members of our community to come along and to socialise. Many of these are unable to attend Synagogue on Shabbos as they are unable to walk to the Synagogue. The coffee mornings are an opportunity for them to speak to the Rabbi. Often a guest speaker attends. The Synagogue provides transport for those who need it. Residents of Heathlands Care Home are invited, many of whom are members of the Synagogue; they are brought by their care workers.

Links with Langdon Community College: This is a college for young adults with special needs; they are aged 18yrs-21yrs. The students along with their care workers are welcome to attend the Synagogue for any of the religious services and activities/events the Synagogue hold.

Partnership with other agencies: The Synagogue communicates and works with other outside agencies to help benefit the community. We have close links with local Jewish care homes, in particular Heathlands Village which also houses The FED.

The Rabbi visits some of the local Jewish Schools; some of the children's families are members of our Synagogue. He is also the Religious advisor to one of the local Jewish school's.

The Friendship circle, an organisation that supports young adults with special needs, join with us to do some events. For example Mitzvah Day when collections of non-perishable food, toiletries, clothes in good condition took place in the synagogue social hall and this was all distributed to a food bank, the homeless and other charities. Sandwiches (home-made) and snacks were packed and distributed to the homeless.

The Friendship Circle Shabbat Together was hosted by our Synagogue where the young adults from the Friendship Circle took part in and were given roles in the Shabbat morning prayers. This was followed by a sit-down lunch in the social hall. The Friendship Circle and our Synagogue community sat together and socialised with each other. Members of the Friendship Circle delivered a speech about themselves and how the friendship circle has helped them. This also raised awareness of inclusivity amongst everyone.

The Rabbi regularly visits our members who are in hospital and the hospital staff will also call upon him if he is needed to visit a patient requiring a Rabbi or if the hospital staff or patient's relative need guidance on the religious rituals when dealing with certain situations e.g. death of a patient.

Financial Review:

Principal Funding Sources

The Charity's main source of income is from Membership fees. Membership income contributed was £195,736.00 Gift aid brought in £31,302.00 and remaining income was derived from donations and fundraising.

Reserves Policy

The net assets are £323,993.00 of which £262,492.00 are unrestricted funds and £61,501.00 are restricted funds.

Restricted Funds: These comprise of reserves for Burial of £10,000.00 Buildings of £50,000.00 Children's fund of £803.00. Rabbi's book fund of £698.00

Fixed Assets:

Those amount to £292,101.00 which comprise of the land and building at cost and investments of £215,00.00 (COIFF and Cambridge & Counties Bank).

Plans For The Future:

We aim to maintain our activities and at the same time expand on our activities. We aim to increase fund raising activities for the Synagogue to have monies to continue to provide, improve and expand on the service we provide for our members.

We aim to expand and improve the pastoral service to our members.

We aim to expand our membership and increase the number of young people becoming members of the Synagogue. Trustees recognise many of our elder members have passed away however we had several new members join the organisation. Trustees continue to look at options to develop the Synagogue to meet the needs/wants of our Membership and the wider community. Trustees are now looking at the age profile and demographics of the organisation for the purpose of strategic planning.

Statement of Trustees' Responsibilities:

The trustees are responsible for keeping proper accounting records that 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 regulations of the Charities Commission.

The Trustees are responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The year-end accounts for 31st December 2022 were prepared by Edwards Veeder (UK) Ltd. and these were discussed and approved and signed by the Trustees at a meeting of Trustees held on 29th March 2023. The year-end accounts were sent via post to all members of the organisation 1st May 2023. Members were invited to contact the Treasurer if they wished to ask any questions relating to the year-end accounts and were also invited to attend an A.G.M. in the Synagogue Hall on Thursday 11th May 2023.

The year-end accounts show a deficit of £14,577. Debtors show a decrease from the previous year.

The organisation's expenditure has been increasing due to ongoing costs of repairs and maintenance of the premises. Wages and salaries have increased. Heating and lighting costs have increased., it is expected this will vastly increase next year.

The Trustees are addressing the situation that the yearend accounts for the organisation is showing a deficit. The Trustees feel that due to the financial climate we cannot ask our members to increase their membership fees again at this moment in time and the effects of the increase from January 2023 will not show until the 2023-year end accounts. The financial figures are being reviewed monthly. The Trustees are being active in recovering debts from members who owe fees. The Trustees are continually looking at ways to decrease our expenses. The Trustees are very much aware of the situation regarding the big increase in gas and electricity prices and have been active in researching the various options/prices from companies and have sought the advice from an expert in the field of utilities costs. Trustees are looking into the options of other forms of heating which will be more economical.

Fundraising activities are being planned. We are also encouraging more sponsorship for events and weekly Kiddushim (food following Sabbath day prayers).

The Trustees recognise their responsibility to ensure they comply with Health and Safety regulations, including safeguarding; policies are reviewed and updated as required and Staff and volunteers are aware of such.

Chair of Trustees and the President have attended courses and information sessions to update their knowledge and skills in relation to being a Trustee of a C.I O. and their roles and responsibilities.

Approved by the Trustees and signed on their behalf by:

Alan Levy

Alan Levy (Chair)
August 2023

HEATON PARK HEBREW CONGREGATION

FINANCIAL STATEMENTS

31 DECEMBER 2022

EDWARDS VEEDER (UK) LIMITED

Chartered Accountants
4 Broadgate
Broadway Business Park
Chadderton
Oldham

OL9 9XA

HEATON PARK HEBREW CONGREGATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

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Independent examiners report to the trustees	2
Statement of financial activities	3
Balance Sheet	5
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HEATON PARK HEBREW CONGREGATION
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

We report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 3 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

Edwards Veeder (UK) Limited

Chartered Accountants
4 Broadgate
Broadway Business Park
Chadderton
Oldham
OL9 9XA

.....2023

HEATON PARK HEBREW CONGREGATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total 2021
	£	£	£	£
<u>INCOME AND EXPENDITURE</u>				
<u>INCOMING RESOURCES</u>				
Members Subscriptions	195,736		195,736	195,007
Donations and Offerings	4,892	175	5,067	6,986
Barmitzvahs and Weddings	1,922		1,922	1,300
Burial Charges. Permits and Memorials	22,086		22,086	12,661
Covenants and Gift Aid	31,302		31,302	29,676
Investment Income	2,159		2,159	105
Kiddushim, Sholashudos and Hall Hire	1,960		1,960	1,965
Sundry Income and Fundraising	9,376		9,376	4,747
Total Incoming Resources	269,433	175	269,608	252,447
<u>RESOURCES EXPENDED</u>				
Employment Costs	144,686		144,686	140,916
Light, Heat and Water	13,164		13,164	12,503
Advertising, Postage and Stationery	5,278		5,278	7,263
Ground Rent, Rates and Insurance	12,713		12,713	14,157
Telephone & IT charges	6,867		6,867	6,748
Presentations and Plaques	922		922	667
Wedding Expenses	1,654		1,654	1,039
Funeral Costs and Cemetery Maintenance	38,604		38,604	41,313
Social Expenses	24,859		24,859	15,827
Professional fees	1,815		1,815	1,285
Repairs and Renewals	17,089		17,089	8,387
Security Costs	2,485		2,485	2,352
Subscriptions, Donations and Affiliation Fees	2,170		2,170	3,303
Depreciation	2,175		2,175	2,951
Sundry Expenses	9,529		9,529	7,366
Total Resources Expended	284,011	0	284,011	266,076

THE STATEMENT OF FINANCIAL ACTIVITIES CONTINUES ON THE NEXT PAGE

HEATON PARK HEBREW CONGREGATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
NET OUTGOING/INCOMING RESOURCES BEFORE TRANSFERS	-14,577	175	-14,402	-13,629
TRANSFERS BETWEEN FUNDS	0	0	0	0
NET MOVEMENT IN FUNDS	-14,577	175	-14,402	-13,629
BALANCES BROUGHT FORWARD	277,069	61,326	338,395	352,024
BALANCES CARRIED FORWARD	262,492	61,501	323,993	338,395

HEATON PARK HEBREW CONGREGATION
BALANCE SHEET
AS AT 31ST DECEMBER 2022

	<u>Notes</u>	<u>2022</u> £	<u>2021</u> £
<u>FIXED ASSETS</u>			
Cemetery Land	1	5	5
Tangible Fixed Assets	2	77,096	79,017
Investments	3	215,000	215,000
		<u>292,101</u>	<u>294,022</u>
<u>CURRENT ASSETS</u>			
Debtors		20,177	24,872
Prepaid expenses		2,049	2,025
Cash at Bank and in Hand		30,104	38,683
		<u>52,330</u>	<u>65,580</u>
<u>Deduct:-</u>			
<u>CURRENT LIABILITIES</u>			
Amounts falling due within one year:-			
Charity appeals		10,150	12,781
Accrued Charges		10,288	8,425
		<u>20,438</u>	<u>21,206</u>
<u>NET CURRENT ASSETS</u>		<u>31,892</u>	<u>44,374</u>
<u>NET ASSETS</u>		<u>323,993</u>	<u>338,396</u>
<u>FUNDS</u>			
Unrestricted		262,492	277,069
Restricted	4	61,501	61,326
		<u>323,993</u>	<u>338,395</u>

Approved by the Board of Trustees on2023 and signed on its behalf

.....
A Levy - Trustee

.....
H Foxler - Trustee

HEATON PARK HEBREW CONGREGATION
NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

	<u>2022</u>	<u>2021</u>
	£	£
1. <u>CEMETERY LAND</u>		
At Cost		
Rainscough	461	461
Agecroft	3,250	3,250
	<u>3,711</u>	<u>3,711</u>
<u>Less:-</u>		
Depreciation	3,706	3,706
	<u>5</u>	<u>5</u>
2. <u>TANGIBLE FIXED ASSETS</u>		
At Cost		
Buildings	70,504	70,504
Bungalow	1,742	1,742
Succah	10,626	10,626
Seating, Furniture, Fixtures and Equipment	55,862	55,607
	<u>138,733</u>	<u>138,478</u>
<u>Less:-</u>		
Depreciation	61,637	59,461
	<u>77,096</u>	<u>79,017</u>
3. <u>INVESTMENTS</u>		
COIF	135,000	215,000
Cambridge & Counties Bank	80,000	0
	<u>215,000</u>	<u>215,000</u>
4. <u>RESTRICTED FUNDS</u>		
Burial Reserve	10,000	10,000
Buildings Reserve	50,000	50,000
Childrens Fund	803	748
Rabbi's Book Fund	698	578
	<u>61,501</u>	<u>61,326</u>

HEATON PARK HEBREW CONGREGATION

FINANCIAL STATEMENTS

31 DECEMBER 2022

EDWARDS VEEDER (UK) LIMITED

Chartered Accountants
4 Broadgate
Broadway Business Park
Chadderton
Oldham

OL9 9XA

HEATON PARK HEBREW CONGREGATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

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HEATON PARK HEBREW CONGREGATION
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

We report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 3 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

Edwards Veeder (UK) Limited

Chartered Accountants
4 Broadgate
Broadway Business Park
Chadderton
Oldham
OL9 9XA

.....2023

HEATON PARK HEBREW CONGREGATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total 2021
	£	£	£	£
<u>INCOME AND EXPENDITURE</u>				
<u>INCOMING RESOURCES</u>				
Members Subscriptions	195,736		195,736	195,007
Donations and Offerings	4,892	175	5,067	6,986
Barmitzvahs and Weddings	1,922		1,922	1,300
Burial Charges. Permits and Memorials	22,086		22,086	12,661
Covenants and Gift Aid	31,302		31,302	29,676
Investment Income	2,159		2,159	105
Kiddushim, Sholashudos and Hall Hire	1,960		1,960	1,965
Sundry Income and Fundraising	9,376		9,376	4,747
Total Incoming Resources	269,433	175	269,608	252,447
<u>RESOURCES EXPENDED</u>				
Employment Costs	144,686		144,686	140,916
Light, Heat and Water	13,164		13,164	12,503
Advertising, Postage and Stationery	5,278		5,278	7,263
Ground Rent, Rates and Insurance	12,713		12,713	14,157
Telephone & IT charges	6,867		6,867	6,748
Presentations and Plaques	922		922	667
Wedding Expenses	1,654		1,654	1,039
Funeral Costs and Cemetery Maintenance	38,604		38,604	41,313
Social Expenses	24,859		24,859	15,827
Professional fees	1,815		1,815	1,285
Repairs and Renewals	17,089		17,089	8,387
Security Costs	2,485		2,485	2,352
Subscriptions, Donations and Affiliation Fees	2,170		2,170	3,303
Depreciation	2,175		2,175	2,951
Sundry Expenses	9,529		9,529	7,366
Total Resources Expended	284,011	0	284,011	266,076

THE STATEMENT OF FINANCIAL ACTIVITIES CONTINUES ON THE NEXT PAGE

HEATON PARK HEBREW CONGREGATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
NET OUTGOING/INCOMING RESOURCES BEFORE TRANSFERS	-14,577	175	-14,402	-13,629
TRANSFERS BETWEEN FUNDS	0	0	0	0
NET MOVEMENT IN FUNDS	-14,577	175	-14,402	-13,629
BALANCES BROUGHT FORWARD	277,069	61,326	338,395	352,024
BALANCES CARRIED FORWARD	262,492	61,501	323,993	338,395

HEATON PARK HEBREW CONGREGATION
BALANCE SHEET
AS AT 31ST DECEMBER 2022

	<u>Notes</u>	<u>2022</u> £	<u>2021</u> £
<u>FIXED ASSETS</u>			
Cemetery Land	1	5	5
Tangible Fixed Assets	2	77,096	79,017
Investments	3	215,000	215,000
		<u>292,101</u>	<u>294,022</u>
<u>CURRENT ASSETS</u>			
Debtors		20,177	24,872
Prepaid expenses		2,049	2,025
Cash at Bank and in Hand		30,104	38,683
		<u>52,330</u>	<u>65,580</u>
<u>Deduct:-</u>			
<u>CURRENT LIABILITIES</u>			
Amounts falling due within one year:-			
Charity appeals		10,150	12,781
Accrued Charges		10,288	8,425
		<u>20,438</u>	<u>21,206</u>
<u>NET CURRENT ASSETS</u>		<u>31,892</u>	<u>44,374</u>
<u>NET ASSETS</u>		<u>323,993</u>	<u>338,396</u>
<u>FUNDS</u>			
Unrestricted		262,492	277,069
Restricted	4	61,501	61,326
		<u>323,993</u>	<u>338,395</u>

Approved by the Board of Trustees on2023 and signed on its behalf

.....
A Levy - Trustee

.....
H Foxler - Trustee

HEATON PARK HEBREW CONGREGATION
NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

	<u>2022</u>	<u>2021</u>
	£	£
1. <u>CEMETERY LAND</u>		
At Cost		
Rainscough	461	461
Agecroft	3,250	3,250
	<u>3,711</u>	<u>3,711</u>
<u>Less:-</u>		
Depreciation	3,706	3,706
	<u>5</u>	<u>5</u>
2. <u>TANGIBLE FIXED ASSETS</u>		
At Cost		
Buildings	70,504	70,504
Bungalow	1,742	1,742
Succah	10,626	10,626
Seating, Furniture, Fixtures and Equipment	55,862	55,607
	<u>138,733</u>	<u>138,478</u>
<u>Less:-</u>		
Depreciation	61,637	59,461
	<u>77,096</u>	<u>79,017</u>
3. <u>INVESTMENTS</u>		
COIF	135,000	215,000
Cambridge & Counties Bank	80,000	0
	<u>215,000</u>	<u>215,000</u>
4. <u>RESTRICTED FUNDS</u>		
Burial Reserve	10,000	10,000
Buildings Reserve	50,000	50,000
Childrens Fund	803	748
Rabbi's Book Fund	698	578
	<u>61,501</u>	<u>61,326</u>

HEATON PARK HEBREW CONGREGATION

England & Wales - Charity number 1159067

Accounts

HEATON PARK HEBREW CONGREGATION

TRUSTEE REPORT FOR THE FINANCIAL YEAR-ENDED 31ST DECEMBER 2021

The Trustees present their report for the financial year-ended 31st December 2021

The Trustees confirm they comply with the Charities Commission.

Reference and Administrative Information

Charity Name Heaton Park Hebrew Congregation

Charity Registration Number 1159067

Principal Office Ashdown
84 Middleton Road
Crumpsall
Manchester
M8 4JX

Board of Trustees

Mr Alan Levy (Chair)
Dr Bryan Bennett
Mr Eric Cohen
Mrs Hilary Foxler
Mr Ivor Rosenberg

Rabbi

Rabbi Daniel Walker M.A.

Administrators

Mrs Jacqueline Kremer
Mrs Sarah Heilpern

Honorary Solicitor Mr Joseph Foxler LLB

Auditors

Edwards Veeder (UK) Limited, Chartered Accountants
Ground Floor
4 Broadgate,
Broadway Business Park,
Chadderton,
Greater Manchester
OL9 9XA

Bankers

Barclays Bank

Structure, Governance and Management

Governing Document

Heaton Park Hebrew Congregation is a Charitable Incorporated Organisation (CIO) and was registered with the Charities Commission in November 2014, under charity number 1159067. It is governed by the Constitution of the Heaton Park Hebrew Congregation which was approved by the Charities Commission in November 2014.

Organisational Structure

The Charity Trustees are responsible for the general control and management of the Charity. The Trustees give their time freely and receive no remuneration or other financial benefits.

The Trustees meet as a body at least once every two months and are responsible for decisions or supervising decisions in relation to running the Synagogue, the community facilities and the activities provided by the Charity.

(See The Constitution sections 12, 13, 14, 15, 16, 17, 18, 19)

To assist in the smooth running of the Charity the trustees have delegated roles to an Executive Committee comprising of:

President, Vice-President, Warden, Treasurer and Hon. Secretary. There is also a Council comprising of up to 14 members of the Charity who meet once every two months and receive reports from the Executive about the running of the Charity along with monthly financial figures and the Council can ask questions and challenge any issues

The day-to-day management and running of the Charity is administered by staff employed by the Charity.

Recruitment and Appointment of Trustees

The Charity Trustees call an Annual General Meeting of Members of the C.I.O. the last Thursday before the festival of Shavuot, in accordance with the provisions laid down in the constitution. However, due to the Coronavirus Pandemic and restrictions related to the Pandemic the Trustees postponed the A.G.M. that should of have taken place May 2020 and an A.G.M. was held April 2022 in person in the Synagogue Hall in a covid safe as possible environment. This gave the opportunity for members to be able to attend in person. This enabled elections for the positions of Trustees, Executive and Council to take place. The following were elected:

Trustees: Dr Bryan Bennett, Mr Eric Cohen, Mrs Hilary Foxler, Mr Alan Levy, Mr Ivor Rosenberg
Mr Levy continues as Chair of Trustees.

All the Trustees who were appointed are in possession of a satisfactory D.B.S.

The Trustees delegated duties to an Executive and Council who were elected at the A.G.M.

Executive: President: Mrs Hilary Foxler, Vice-President: Mr Ivor Rosenberg, Warden: Mr Robert Kanter, Treasurer: Mr Alan Levy, Hon. Secretary: Mr Michael Goldstone.

Synagogue Council: Mrs E. Bentley, Mr P. Bentley, Mr M. Dytch, Mr E. Edwards, Dr M. Finlay, Mr Y. Finlay, Mr M. Joseph, Ms.S .Kaye, Mr B. Leigh, Mr S. Levine, Mr D. Marks, Mrs G. Simon, Mr I.Telzer.

The Trustees also appointed Edwards Veeder U.K. as Honorary Auditor and as Honorary Solicitor Mr Joseph Foxler LLB

Objectives and Aims

To Advance the Orthodox Jewish Faith in Greater Manchester for the benefit of the public.

Strategies

We want to make our Synagogue an accessible and welcoming place of worship where those who wish to worship in the Orthodox Jewish Faith may do so and further their knowledge and understanding. The Synagogue holds prayers three times a day 365 days a year.

The C.I.O. welcomes and encourages links with other faiths and regularly the C.I.O. welcomes visitors from schools, colleges and organisations of all faiths. Rabbi Walker takes these visitors on a tour of the Synagogue and delivers talks to them about the Orthodox Jewish Religion. Here there is the opportunity for them to ask questions and gain an understanding of the religion. Rabbi Walker and members of the C.I.O. attend interfaith events in the Greater Manchester area.

An important part of our strategy is community welfare and education. All our community facilities and activities are widely publicised among the community. Many of our activities are free of charge, but where a charge is made concessions are made for children/students and for those who are unable to afford the charge. For some activities we aim to get sponsorships or grants to cover/help towards the cost. The Trustees are appreciative of the Office of the Chief Rabbi, Community Centre of Excellence for their support in helping fund some of our events.

Activities and Achievements

The Charity adapted their services and activities to ensure a Covid safe as is possible environment for their members, staff, contractors, and visitors. The Trustees along with the Rabbi follow the regulations/guidance from the Government and N.H.S. England and the United Synagogues and Chief Rabbi in relation to COVID 19. The Trustees continually look at and assess risks and their aim is to minimise these as much as is possible. The Charity's Covid policy has been followed, reviewed, and adapted where necessary. The Synagogue is now open without any restrictions on numbers attending services. The Synagogue premises are kept clean and hand sanitiser stations remain in situ. Face masks are still available if anyone still wishes to wear one. The Synagogue office is now open to members of the public, although it has been observed that many members have continued to contact the office via telephone, e mail and making payments online. The Synagogue continues to be kept well ventilated.

The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised below, provide benefit both to those who worship at our Synagogue and the wider community.

Religious Activities

PRAYERS: The Synagogue is open for prayers 3 times a day (morning, afternoon and evening) seven days a week. The Trustees are conscious that COVID is still around and continue to comply with Public Health England guidelines and regulations and also those of the Office of the Chief Rabbi and United Synagogues.

FESTIVALS: The Synagogue conducts religious services for every religious festival in the Jewish calendar.

Births: When a baby girl has been born to a member of our Synagogue the father is invited to be “called up” to the Torah when it is being read on a Shabbos and the baby is given her Hebrew name and a special blessing made. In the case of a baby boy, the baby is named at the circumcision ceremony. Sometimes this takes place in the Synagogue.

Bar Mitzvah: Bar Mitzvah and Bat Mitzvah ceremonies are now able to take place in the Synagogue with no restrictions on the number of people attending the service.

Weddings: Both members and non-members of the Synagogue can get married under the auspices of Heaton Park Hebrew Congregation. This is also accepted for the Civil part of their marriage; both the Rabbi and our Chazzan Yehuda Marx are authorised secretaries of marriages. The Rabbi is authorised by the Chief Rabbi’s office to perform the Orthodox Jewish Wedding. In the lead up to the wedding the Rabbi and Rebbetzen give guidance and lessons to the Bride and Groom in line with the Orthodox Jewish way of life.

Funerals/Death: During times of bereavement the families of the deceased are given pastoral support. They are supported by the Rabbi and Synagogue. The Rabbi officiates at the funeral and ensures the family are able to follow the Orthodox Jewish way in death and mourning. This includes ensuring prayers in the house of mourning can take place. During the year of mourning the Rabbi and the Synagogue are able to guide the family when they arrange for the tombstone to be unveiled. The Rabbi officiates at this ceremony.

Shiurim (Classes): Regular Shiurim are given by Rabbi Walker and sometimes guest speakers. During the Coronavirus Pandemic the Shiurim had been taking place on Zoom which had been organised and hosted by Rabbi Walker. As COVID restrictions were relaxed these were held both via Zoom and in person.

Tzedoka (Charity): Charity is an important part of Judaism. People are encouraged to give to charity and the Synagogue collects for various Charities, local and international, both Jewish and non-Jewish Charities. Charity boxes are placed in the Synagogue and people are encouraged to give to charity each day following morning prayers. At the beginning of Yom Kippur at Kol Nidrei the Rabbi makes an appeal for people to give to the Yom Kippur Appeal. Members pledge an amount to give to this fund and during the year the Rabbi and Treasurer are authorised to decide which charities monies are to be distributed to.

During the festival of Purim giving to Charity is encouraged. Members who are observing a Yahrzeit (anniversary of the death of a close family member) are encouraged to donate to charity. Members of the Synagogue are sent a reminder letter informing them when they have Yahrzeit.

Community Activities:

Monthly Coffee mornings: The purpose of these is to encourage the elderly members of our community to come along and to socialise. Many of these are unable to attend Synagogue on Shabbos as they are unable to walk to the Synagogue. The coffee mornings are an opportunity for them to speak to the Rabbi. Often a guest speaker attends. The Synagogue provides transport for those who need it. Residents of Heathlands Care Home are invited, many of whom are members of the Synagogue; they are brought by their care workers. During the pandemic the coffee mornings didn't take place, but phone calls have been made to many of those members to see how they are and chat. Coffee mornings have recently been re-introduced.

Links with Langdon Community College: This is a college for young adults with special needs; they are aged 18yrs-21yrs. The students along with their care workers are welcome to attend the Synagogue for any of the religious services and activities/events the Synagogue hold.

Shabbaton: A traditional Friday night meal is served in the Synagogue Hall. About 90 people usually attend. A warm family friendly atmosphere is created. It is also an opportunity for those who live on their own to join in for a typical Shabbos night meal. This has not been able to take place during the Covid Pandemic but will resume soon.

Partnership with other agencies: The Synagogue communicates and works with other outside agencies to help benefit the community. We have close links with local Jewish care homes, in particular Heathlands Village which also houses The FED. The Rabbi visits some of the local Jewish Schools; some of the children's families are members of our Synagogue. He is also the Religious advisor to one of the local Jewish school's.

The Rabbi regularly visits our members who are in hospital and the hospital staff will also call upon him if he is needed to visit a patient requiring a Rabbi or if the hospital staff or patient's relative need guidance on the religious rituals when dealing with certain situations e.g. death of a patient.

Financial Review:

Principal Funding Sources

The Charity's main source of income is from Membership fees. Membership income contributed was £195,007. Gift aid brought in £29,676. and remaining income was derived from donations and fundraising.

Reserves Policy

Unrestricted Funds:

This was £277,069. of which £215,000 being held in an interest-bearing account.

Restricted Funds:

Those comprise of reserves for Burial of £10,000, Buildings of £50,000, Children's fund of £748. Rabbi's book fund of £578. The total reserves for the year amount to £61,326.

Fixed Assets:

Those amount to £70,504 which comprise of the Land and Buildings at cost.

Plans For The Future:

We aim to maintain our activities that took place before the Pandemic and at the same time expand on our activities. We aim to increase fund raising activities for the Synagogue to have monies to continue to provide, improve and expand on the service we provide for our members.

We aim to expand and improve the pastoral service to our members.

We aim to expand our membership and increase the number of young people becoming members of the Synagogue. Trustees recognise many of our elder members have passed away however we had several new members join the organisation. Trustees continue to look at options to develop the Synagogue to meet the needs/wants of our Membership and the wider community.

Statement of Trustees' Responsibilities:

The trustees are responsible for keeping proper accounting records that 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 regulations of the Charities Commission.

The Trustees are responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The year-end accounts for 31st December 2021 were prepared by Edwards Veeder (UK) Ltd. and these were discussed and approved and signed by the Trustees at a meeting of Trustees held on 2nd March 2022 in person at the Synagogue Hall. The year-end accounts were sent via post to all members of the organisation end of March 2022. Members were invited to contact the Treasurer if they wished to ask any questions relating to the year-end accounts and were also invited to attend an A.G.M. in the Synagogue Hall on 28th April'22.

The year-end accounts show a deficit of £13,629. Debtors show an increase from the previous year. Social expenses were increased as we have been reaching out to our membership by way of distributing booklets relating to the major festivals and other items e.g., Matzah for Passover, cholent and potato kugel, when the Synagogue re opened for services on the Sabbath we gave out wrapped food in individual bags to all those who attended. These all-increased costs.

The organisation's expenditure has been increasing due to ongoing costs of repairs and maintenance of the premises. Wages and salaries have increased and COVID response income ceased. Heating and lighting costs increased partly due to the Main synagogue being used for all services to make the building as COVID safe as possible; normally the small synagogue would be used for all services except on Saturdays.

The Trustees are addressing the situation that the yearend accounts for the organisation is showing a deficit. At the A.G.M. held the end of April 2022 the membership agreed that as from January 2023 membership fees would increase by 50p. per person per week. The Trustees have changed the phone system and contracts and there is a substantial saving on this. The photocopier contract has been changed and there is a saving on this. Not all staff received a pay increase this year. The Rabbi agreed to an increase that was less than is stipulated in his contract. The Trustees are being active in recovering debts from members who owe fees. The Trustees are continually looking at ways to

decrease our expenses. The Trustees are very much aware of the situation regarding the big increase in gas and electricity prices and have been active in researching the various options/prices from companies and have sought the advice from an expert in the field of utilities costs. Trustees are looking into the options of other forms of heating which will be more economical.

Fundraising activities are being planned. We are also encouraging more sponsorship for events and weekly Kiddushim (food following Sabbath day prayers).

The Trustees recognise their responsibility to ensure they comply with Health and Safety regulations, including safeguarding; policies are reviewed and updated as required and Staff and volunteers are aware of such.

Approved by the Trustees and signed on their behalf by:

Alan Levy

Alan Levy (Chair)
September 2022

Charity Number 1159067

HEATON PARK HEBREW CONGREGATION
FINANCIAL STATEMENTS
31 DECEMBER 2021

EDWARDS VEEDER (UK) LIMITED

Chartered Accountants
4 Broadgate
Broadway Business Park
Chadderton
Oldham
OL9 9XA

HEATON PARK HEBREW CONGREGATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

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HEATON PARK HEBREW CONGREGATION
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021

We report on the accounts of the Trust for the year ended 31 December 2019, which are set out on pages 3 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- (1) which gives us reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met; or

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

Edwards Veeder (UK) Limited

Edwards Veeder (UK) Limited

Chartered Accountants
4 Broadgate
Broadway Business Park
Chadderton
Oldham
OL9 9XA

14th March 2022

HEATON PARK HEBREW CONGREGATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total 2020
	£	£	£	£
<u>INCOME AND EXPENDITURE</u>				
<u>INCOMING RESOURCES</u>				
Members Subscriptions	195,007		195,007	196,476
Donations and Offerings	6,781	205	6,986	7,345
Barmitzvahs and Weddings	1,300		1,300	2,085
Burial Charges, Permits and Memorials	12,661		12,661	13,406
Covenants and Gift Aid	29,676		29,676	30,652
Investment Income	105		105	539
Kiddushim, Sholashudos and Hall Hire	1,965		1,965	0
Sundry Income and Fundraising	4,747		4,747	5,749
Covid response income	0		0	9,944
Job retention scheme grant	0		0	10,444
Total Incoming Resources	252,242	205	252,447	276,640
<u>RESOURCES EXPENDED</u>				
Employment Costs	140,916		140,916	134,328
Light, Heat and Water	12,503		12,503	8,905
Advertising, Postage and Stationery	7,263		7,263	6,007
Ground Rent, Rates and Insurance	14,157		14,157	12,867
Telephone & IT charges	6,748		6,748	5,801
Presentations and Plaques	667		667	652
Wedding Expenses	1,039		1,039	115
Funeral Costs and Cemetery Maintenance	41,313		41,313	46,128
Social Expenses	15,827		15,827	9,632
Professional fees	1,285		1,285	1,072
Repairs and Renewals	8,387		8,387	8,743
Security Costs	2,352		2,352	2,639
Covid related expenditure	0		0	9,944
Subscriptions, Donations and Affiliation Fees	3,303		3,303	1,664
Depreciation	2,951		2,951	6,642
Sundry Expenses	7,366		7,366	7,831
Total Resources Expended	266,076	0	266,076	262,970

THE STATEMENT OF FINANCIAL ACTIVITIES CONTINUES ON THE NEXT PAGE

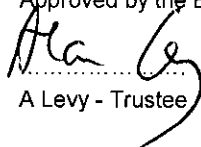
HEATON PARK HEBREW CONGREGATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
NET OUTGOING/INCOMING RESOURCES BEFORE TRANSFERS	-13,834	205	-13,629	13,670
TRANSFERS BETWEEN FUNDS	0	0	0	0
NET MOVEMENT IN FUNDS	-13,834	205	-13,629	13,670
BALANCES BROUGHT FORWARD	290,903	61,121	352,024	338,354
BALANCES CARRIED FORWARD	277,069	61,326	338,395	352,024

HEATON PARK HEBREW CONGREGATION
BALANCE SHEET
AS AT 31ST DECEMBER 2021

	<u>Notes</u>	<u>2021</u> £	<u>2020</u> £
<u>FIXED ASSETS</u>			
Cemetery Land	1	5	5
Tangible Fixed Assets	2	79,017	79,780
Investments	3	215,000	215,000
		<u>294,022</u>	<u>294,785</u>
<u>CURRENT ASSETS</u>			
Debtors		24,872	19,617
Prepaid expenses		2,025	1,906
Cash at Bank and in Hand		38,683	57,930
		<u>65,580</u>	<u>79,453</u>
<u>Deduct:-</u>			
<u>CURRENT LIABILITIES</u>			
Amounts falling due within one year:-			
Charity appeals		12,781	10,117
NMJCT Levy received in advance		0	0
Accrued Charges		8,425	12,097
		<u>21,205</u>	<u>22,214</u>
<u>NET CURRENT ASSETS</u>			
		<u>44,374</u>	<u>57,239</u>
<u>TOTAL ASSETS LESS</u>			
<u>CURRENT LIABILITIES</u>			
		338,396	352,024
<u>Deduct:-</u>			
<u>LIABILITIES</u>			
Amounts falling due more than one year:-			
Loan Creditor		0	0
<u>NET ASSETS</u>			
		<u>338,396</u>	<u>352,024</u>
<u>FUNDS</u>			
Unrestricted		277,069	290,903
Restricted	4	61,326	61,121
		<u>338,396</u>	<u>352,024</u>

Approved by the Board of Trustees on 2nd March 2022 and signed on its behalf


A Levy - Trustee


H Foxler - Trustee

HEATON PARK HEBREW CONGREGATION
NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

	<u>2021</u>	<u>2020</u>
	£	£
1. CEMETERY LAND		
At Cost		
Rainscough	461	461
Agecroft	3,250	3,250
	<u>3,711</u>	<u>3,711</u>
Less:-		
Depreciation	3,706	3,706
	<u>5</u>	<u>5</u>
2. TANGIBLE FIXED ASSETS		
At Cost		
Buildings	70,504	70,504
Bungalow	1,742	1,742
Succah	10,626	9,753
Seating, Furniture, Fixtures and Equipment	55,607	54,291
	<u>138,478</u>	<u>136,290</u>
Less:-		
Depreciation	59,461	56,510
	<u>79,017</u>	<u>79,780</u>
3. INVESTMENTS		
COIF Brought Forward	215,000	215,000
Additions	0	0
COIF Carried Forward	<u>215,000</u>	<u>215,000</u>
4. RESTRICTED FUNDS		
Burial Reserve	10,000	10,000
Buildings Reserve	50,000	50,000
Childrens Fund	748	643
Rabbi's Book Fund	578	478
	<u>61,326</u>	<u>61,121</u>

Charity Number 1159067

HEATON PARK HEBREW CONGREGATION
FINANCIAL STATEMENTS
31 DECEMBER 2021

EDWARDS VEEDER (UK) LIMITED

Chartered Accountants
4 Broadgate
Broadway Business Park
Chadderton
Oldham
OL9 9XA

HEATON PARK HEBREW CONGREGATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

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HEATON PARK HEBREW CONGREGATION
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021

We report on the accounts of the Trust for the year ended 31 December 2019, which are set out on pages 3 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- (1) which gives us reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met; or

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

Edwards Veeder (UK) Limited

Edwards Veeder (UK) Limited

Chartered Accountants
4 Broadgate
Broadway Business Park
Chadderton
Oldham
OL9 9XA

14th March 2022

HEATON PARK HEBREW CONGREGATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total 2020
	£	£	£	£
<u>INCOME AND EXPENDITURE</u>				
<u>INCOMING RESOURCES</u>				
Members Subscriptions	195,007		195,007	196,476
Donations and Offerings	6,781	205	6,986	7,345
Barmitzvahs and Weddings	1,300		1,300	2,085
Burial Charges, Permits and Memorials	12,661		12,661	13,406
Covenants and Gift Aid	29,676		29,676	30,652
Investment Income	105		105	539
Kiddushim, Sholashudos and Hall Hire	1,965		1,965	0
Sundry Income and Fundraising	4,747		4,747	5,749
Covid response income	0		0	9,944
Job retention scheme grant	0		0	10,444
Total Incoming Resources	252,242	205	252,447	276,640
<u>RESOURCES EXPENDED</u>				
Employment Costs	140,916		140,916	134,328
Light, Heat and Water	12,503		12,503	8,905
Advertising, Postage and Stationery	7,263		7,263	6,007
Ground Rent, Rates and Insurance	14,157		14,157	12,867
Telephone & IT charges	6,748		6,748	5,801
Presentations and Plaques	667		667	652
Wedding Expenses	1,039		1,039	115
Funeral Costs and Cemetery Maintenance	41,313		41,313	46,128
Social Expenses	15,827		15,827	9,632
Professional fees	1,285		1,285	1,072
Repairs and Renewals	8,387		8,387	8,743
Security Costs	2,352		2,352	2,639
Covid related expenditure	0		0	9,944
Subscriptions, Donations and Affiliation Fees	3,303		3,303	1,664
Depreciation	2,951		2,951	6,642
Sundry Expenses	7,366		7,366	7,831
Total Resources Expended	266,076	0	266,076	262,970

THE STATEMENT OF FINANCIAL ACTIVITIES CONTINUES ON THE NEXT PAGE

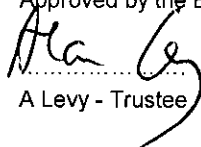
HEATON PARK HEBREW CONGREGATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021


	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
NET OUTGOING/INCOMING RESOURCES BEFORE TRANSFERS	-13,834	205	-13,629	13,670
TRANSFERS BETWEEN FUNDS	0	0	0	0
NET MOVEMENT IN FUNDS	-13,834	205	-13,629	13,670
BALANCES BROUGHT FORWARD	290,903	61,121	352,024	338,354
BALANCES CARRIED FORWARD	277,069	61,326	338,395	352,024

HEATON PARK HEBREW CONGREGATION
BALANCE SHEET
AS AT 31ST DECEMBER 2021

	<u>Notes</u>	<u>2021</u> £	<u>2020</u> £
<u>FIXED ASSETS</u>			
Cemetery Land	1	5	5
Tangible Fixed Assets	2	79,017	79,780
Investments	3	215,000	215,000
		<u>294,022</u>	<u>294,785</u>
<u>CURRENT ASSETS</u>			
Debtors		24,872	19,617
Prepaid expenses		2,025	1,906
Cash at Bank and in Hand		38,683	57,930
		<u>65,580</u>	<u>79,453</u>
<u>Deduct:-</u>			
<u>CURRENT LIABILITIES</u>			
Amounts falling due within one year:-			
Charity appeals		12,781	10,117
NMJCT Levy received in advance		0	0
Accrued Charges		8,425	12,097
		<u>21,205</u>	<u>22,214</u>
<u>NET CURRENT ASSETS</u>			
		<u>44,374</u>	<u>57,239</u>
<u>TOTAL ASSETS LESS</u>			
<u>CURRENT LIABILITIES</u>			
		338,396	352,024
<u>Deduct:-</u>			
<u>LIABILITIES</u>			
Amounts falling due more than one year:-			
Loan Creditor		0	0
<u>NET ASSETS</u>			
		<u>338,396</u>	<u>352,024</u>
<u>FUNDS</u>			
Unrestricted		277,069	290,903
Restricted	4	61,326	61,121
		<u>338,396</u>	<u>352,024</u>

Approved by the Board of Trustees on 2nd March 2022 and signed on its behalf


A Levy - Trustee


H Foxler - Trustee

HEATON PARK HEBREW CONGREGATION
NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

	<u>2021</u>	<u>2020</u>
	£	£
1. CEMETERY LAND		
At Cost		
Rainscough	461	461
Agecroft	3,250	3,250
	<u>3,711</u>	<u>3,711</u>
Less:-		
Depreciation	3,706	3,706
	<u>5</u>	<u>5</u>
2. TANGIBLE FIXED ASSETS		
At Cost		
Buildings	70,504	70,504
Bungalow	1,742	1,742
Succah	10,626	9,753
Seating, Furniture, Fixtures and Equipment	55,607	54,291
	<u>138,478</u>	<u>136,290</u>
Less:-		
Depreciation	59,461	56,510
	<u>79,017</u>	<u>79,780</u>
3. INVESTMENTS		
COIF Brought Forward	215,000	215,000
Additions	0	0
COIF Carried Forward	<u>215,000</u>	<u>215,000</u>
4. RESTRICTED FUNDS		
Burial Reserve	10,000	10,000
Buildings Reserve	50,000	50,000
Childrens Fund	748	643
Rabbi's Book Fund	578	478
	<u>61,326</u>	<u>61,121</u>

HEATON PARK HEBREW CONGREGATION

England & Wales - Charity number 1159067

Accounts

HEATON PARK HEBREW CONGREGATION
FINANCIAL STATEMENTS
31 DECEMBER 2019

EDWARDS VEEDER (UK) LIMITED

Chartered Accountants
4 Broadgate
Broadway Business Park
Chadderton
Oldham
OL9 9XA

HEATON PARK HEBREW CONGREGATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2019

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HEATON PARK HEBREW CONGREGATION
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2019

We report on the accounts of the Trust for the year ended 31 December 2019, which are set out on pages 3 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

Edwards Veeder (UK) Limited

Chartered Accountants
4 Broadgate
Broadway Business Park
Chadderton
Oldham
OL9 9XA

.....2020

HEATON PARK HEBREW CONGREGATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2019

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total 2018
	£	£	£	£
<u>INCOME AND EXPENDITURE</u>				
<u>INCOMING RESOURCES</u>				
Members Subscriptions	190,347		190,347	185,039
Donations and Offerings	6,044	1,205	7,249	6,450
Barmitzvahs and Weddings	492		492	1,525
Burial Charges, Permits and Memorials	18,080		18,080	18,127
Covenants and Gift Aid	28,735		28,735	27,520
Investment Income	1,519		1,519	795
Kiddushim, Sholashudos and Hall Hire	3,082		3,082	2,444
Sundry Income and Fundraising	5,410		5,410	6,120
Total Incoming Resources	253,709	1,205	254,914	248,020
<u>RESOURCES EXPENDED</u>				
Employment Costs	129,565		129,565	127,354
Light, Heat and Water	9,707		9,707	11,071
Advertising, Postage and Stationery	4,942		4,942	5,862
Ground Rent, Rates and Insurance	10,065		10,065	9,762
Telephone & IT charges	4,678		4,678	5,556
Presentations and Plaques	580		580	991
Wedding Expenses	205		205	782
Funeral Costs and Cemetery Maintenance	40,463		40,463	33,400
Social Expenses	22,191		22,191	21,312
Professional fees	605		605	640
Repairs and Renewals	6,019		6,019	10,710
Security Costs	2,460		2,460	1,662
Subscriptions, Donations and Affiliation Fees	1,710	730	2,440	1,465
Depreciation	5,062		5,062	5,504
Sundry Expenses	11,305		11,305	9,993
Total Resources Expended	249,557	730	250,287	246,064

THE STATEMENT OF FINANCIAL ACTIVITIES CONTINUES ON THE NEXT PAGE

HEATON PARK HEBREW CONGREGATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2019

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
NET OUTGOING/INCOMING RESOURCES BEFORE TRANSFERS	4,152	475	4,627	1,956
TRANSFERS BETWEEN FUNDS	0	0	0	0
NET MOVEMENT IN FUNDS	4,152	475	4,627	1,956
BALANCES BROUGHT FORWARD	272,941	60,786	333,727	331,771
BALANCES CARRIED FORWARD	277,093	61,261	338,354	333,727

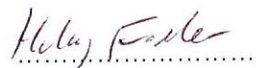
HEATON PARK HEBREW CONGREGATION
BALANCE SHEET
AS AT 31ST DECEMBER 2019

	<u>Notes</u>	<u>2019</u> £	<u>2018</u> £
<u>FIXED ASSETS</u>			
Cemetery Land	1	5	5
Tangible Fixed Assets	2	84,353	84,874
Investments	3	215,000	215,000
		<u>299,358</u>	<u>299,879</u>
<u>CURRENT ASSETS</u>			
Debtors		25,019	19,772
Prepaid expenses		2,727	2,826
Cash at Bank and in Hand		32,441	44,415
		<u>60,187</u>	<u>67,013</u>
<u>Deduct:-</u>			
<u>CURRENT LIABILITIES</u>			
Amounts falling due within one year:-			
Charity appeals		11,660	11,645
NMJCT Levy received in advance		299	4,193
Accrued Charges		9,232	17,327
		<u>21,191</u>	<u>33,165</u>
<u>NET CURRENT ASSETS</u>		<u>38,996</u>	<u>33,848</u>
<u>TOTAL ASSETS LESS</u>			
<u>CURRENT LIABILITIES</u>		338,354	333,727
<u>Deduct:-</u>			
<u>LIABILITIES</u>			
Amounts falling due more than one year:-			
Loan Creditor		<u>0</u>	<u>0</u>
<u>NET ASSETS</u>		<u>338,354</u>	<u>333,727</u>
<u>FUNDS</u>			
Unrestricted		277,093	272,941
Restricted	4	<u>61,261</u>	<u>60,786</u>
		<u>338,354</u>	<u>333,727</u>

Approved by the Board of Trustees on 15th March 2020 and signed on its behalf



 A Levy - Trustee



 H Foxler - Trustee

HEATON PARK HEBREW CONGREGATION
NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2019

	<u>2019</u>	<u>2018</u>
	£	£
1. <u>CEMETERY LAND</u>		
At Cost		
Rainscough	461	461
Agecroft	3,250	3,250
	<u>3,711</u>	<u>3,711</u>
<u>Less:-</u>		
Depreciation	3,706	3,706
	<u>5</u>	<u>5</u>
2. <u>TANGIBLE FIXED ASSETS</u>		
At Cost		
Buildings	70,504	70,504
Bungalow	1,742	1,742
Succah	9,753	9,753
Seating, Furniture, Fixtures and Equipment	56,780	52,239
	<u>138,779</u>	<u>134,238</u>
<u>Less:-</u>		
Depreciation	54,426	49,364
	<u>84,353</u>	<u>84,874</u>
3. <u>INVESTMENTS</u>		
COIF Brought Forward	215,000	215,000
Additions	0	0
COIF Carried Forward	<u>215,000</u>	<u>215,000</u>
4. <u>RESTRICTED FUNDS</u>		
Burial Reserve	10,000	10,000
Buildings Reserve	50,000	50,000
Childrens Fund	619	518
Rabbi's Book Fund	642	268
	<u>61,261</u>	<u>60,786</u>

HEATON PARK HEBREW CONGREGATION
FINANCIAL STATEMENTS
31 DECEMBER 2020

EDWARDS VEEDER (UK) LIMITED

Chartered Accountants
4 Broadgate
Broadway Business Park
Chadderton
Oldham
OL9 9XA

HEATON PARK HEBREW CONGREGATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

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HEATON PARK HEBREW CONGREGATION
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2020

We report on the accounts of the Trust for the year ended 31 December 2019, which are set out on pages 3 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

Edwards Veeder (UK) Limited

Edwards Veeder (UK) Limited

Chartered Accountants
 4 Broadgate
 Broadway Business Park
 Chadderton
 Oldham
 OL9 9XA

30 JUNE 2021

HEATON PARK HEBREW CONGREGATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total 2019
	£	£	£	£
<u>INCOME AND EXPENDITURE</u>				
<u>INCOMING RESOURCES</u>				
Members Subscriptions	196,476		196,476	190,347
Donations and Offerings	7,245	100	7,345	7,249
Barmitzvahs and Weddings	2,085		2,085	492
Burial Charges, Permits and Memorials	13,406		13,406	18,080
Covenants and Gift Aid	30,652		30,652	28,735
Investment Income	539		539	1,519
Kiddushim, Sholashudos and Hall Hire	0		0	3,082
Sundry Income and Fundraising	5,749		5,749	5,410
Covid response income	9,944		9,944	0
Job retention scheme grant	10,444		10,444	0
Total Incoming Resources	276,539	100	276,639	254,914
<u>RESOURCES EXPENDED</u>				
Employment Costs	134,328		134,328	129,565
Light, Heat and Water	8,905		8,905	9,707
Advertising, Postage and Stationery	6,007		6,007	4,942
Ground Rent, Rates and Insurance	12,867		12,867	10,065
Telephone & IT charges	5,801		5,801	4,678
Presentations and Plaques	652		652	580
Wedding Expenses	115		115	205
Funeral Costs and Cemetery Maintenance	46,128		46,128	40,463
Social Expenses	9,632		9,632	22,191
Professional fees	1,072		1,072	605
Repairs and Renewals	8,743		8,743	6,019
Security Costs	2,639		2,639	2,460
Covid related expenditure	9,944		9,944	0
Subscriptions, Donations and Affiliation Fees	1,424	240	1,664	2,440
Depreciation	6,642		6,642	5,062
Sundry Expenses	7,831		7,831	11,305
Total Resources Expended	262,729	240	262,969	250,287

THE STATEMENT OF FINANCIAL ACTIVITIES CONTINUES ON THE NEXT PAGE


HEATON PARK HEBREW CONGREGATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2019

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
NET OUTGOING/INCOMING RESOURCES BEFORE TRANSFERS	13,810	-140	13,670	4,627
TRANSFERS BETWEEN FUNDS	0	0	0	0
NET MOVEMENT IN FUNDS	13,810	-140	13,670	4,627
BALANCES BROUGHT FORWARD	277,093	61,261	338,354	333,727
BALANCES CARRIED FORWARD	290,903	61,121	352,024	338,354

HEATON PARK HEBREW CONGREGATION
BALANCE SHEET
AS AT 31ST DECEMBER 2019

	<u>Notes</u>	<u>2020</u> £	<u>2019</u> £
<u>FIXED ASSETS</u>			
Cemetery Land	1	5	5
Tangible Fixed Assets	2	79,780	84,353
Investments	3	215,000	215,000
		<u>294,785</u>	<u>299,358</u>
<u>CURRENT ASSETS</u>			
Debtors		19,617	25,019
Prepaid expenses		1,906	2,727
Cash at Bank and in Hand		57,930	32,441
		<u>79,454</u>	<u>60,187</u>
<u>Deduct:-</u>			
<u>CURRENT LIABILITIES</u>			
Amounts falling due within one year:-			
Charity appeals		10,117	11,660
NMJCT Levy received in advance		0	299
Accrued Charges		12,097	9,232
		<u>22,214</u>	<u>21,191</u>
<u>NET CURRENT ASSETS</u>		<u>57,240</u>	<u>38,996</u>
<u>TOTAL ASSETS LESS</u>			
<u>CURRENT LIABILITIES</u>		352,025	338,354
<u>Deduct:-</u>			
<u>LIABILITIES</u>			
Amounts falling due more than one year:-			
Loan Creditor		<u>0</u>	<u>0</u>
<u>NET ASSETS</u>		<u>352,025</u>	<u>338,354</u>
<u>FUNDS</u>			
Unrestricted		290,903	277,093
Restricted	4	61,121	61,261
		<u>352,025</u>	<u>338,354</u>

Approved by the Board of Trustees on 2 JUNE 2021 and signed on its behalf


 A Levy - Trustee


 H Foxler - Trustee

HEATON PARK HEBREW CONGREGATION
NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

	<u>2020</u>	<u>2019</u>
	£	£
1. <u>CEMETERY LAND</u>		
At Cost		
Rainscough	461	461
Agecroft	3,250	3,250
	<u>3,711</u>	<u>3,711</u>
Less:-		
Depreciation	3,706	3,706
	<u>5</u>	<u>5</u>
2. <u>TANGIBLE FIXED ASSETS</u>		
At Cost		
Buildings	70,504	70,504
Bungalow	1,742	1,742
Succah	9,753	9,753
Seating, Furniture, Fixtures and Equipment	54,292	56,780
	<u>136,290</u>	<u>138,779</u>
Less:-		
Depreciation	56,510	54,428
	<u>79,780</u>	<u>84,353</u>
3. <u>INVESTMENTS</u>		
COIF Brought Forward	215,000	215,000
Additions	0	0
COIF Carried Forward	<u>215,000</u>	<u>215,000</u>
4. <u>RESTRICTED FUNDS</u>		
Burial Reserve	10,000	10,000
Buildings Reserve	50,000	50,000
Childrens Fund	643	619
Rabbi's Book Fund	478	642
	<u>61,121</u>	<u>61,261</u>

HEATON PARK HEBREW CONGREGATION
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2020

We report on the accounts of the Trust for the year ended 31 December 2019, which are set out on pages 3 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 146(5)b of the Act; and
- to state whether particular matters have come to our attention.

Basis of Independent examiner's report

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

Independent examiner's statement

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

- (1) which gives us reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

Edwards Veeder (UK) Limited

Edwards Veeder (UK) Limited

Chartered Accountants
 4 Broadgate
 Broadway Business Park
 Chadderton
 Oldham
 OL9 9XA

30 JUNE 2021