

**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  
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 OL9 9XA

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

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total 2018
	£	£	£	£
<b><u>INCOME AND EXPENDITURE</u></b>				
<b><u>INCOMING RESOURCES</u></b>				
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
<b>Total Incoming Resources</b>	<b>253,709</b>	<b>1,205</b>	<b>254,914</b>	<b>248,020</b>
<b><u>RESOURCES EXPENDED</u></b>				
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
<b>Total Resources Expended</b>	<b>249,557</b>	<b>730</b>	<b>250,287</b>	<b>246,064</b>

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> £
<b><u>FIXED ASSETS</u></b>			
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>
<b><u>CURRENT ASSETS</u></b>			
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>
<b><u>Deduct:-</u></b>			
<b><u>CURRENT LIABILITIES</u></b>			
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>
<b><u>NET CURRENT ASSETS</u></b>		<u>38,996</u>	<u>33,848</u>
<b><u>TOTAL ASSETS LESS</u></b>			
<b><u>CURRENT LIABILITIES</u></b>		338,354	333,727
<b><u>Deduct:-</u></b>			
<b><u>LIABILITIES</u></b>			
Amounts falling due more than one year:-			
Loan Creditor		<u>0</u>	<u>0</u>
<b><u>NET ASSETS</u></b>		<u>338,354</u>	<u>333,727</u>
<b><u>FUNDS</u></b>			
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> £
<b>1. <u>CEMETERY LAND</u></b>		
At Cost		
Rainscough	461	461
Agecroft	3,250	3,250
	<u>3,711</u>	<u>3,711</u>
<b><u>Less:-</u></b>		
Depreciation	3,706	3,706
	<u>5</u>	<u>5</u>
<b>2. <u>TANGIBLE FIXED ASSETS</u></b>		
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>
<b><u>Less:-</u></b>		
Depreciation	54,426	49,364
	<u>84,353</u>	<u>84,874</u>
<b>3. <u>INVESTMENTS</u></b>		
COIF Brought Forward	215,000	215,000
Additions	0	0
COIF Carried Forward	<u>215,000</u>	<u>215,000</u>
<b>4. <u>RESTRICTED FUNDS</u></b>		
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  
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**HEATON PARK HEBREW CONGREGATION**  
**FINANCIAL STATEMENTS**  
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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
	£	£	£	£
<b><u>INCOME AND EXPENDITURE</u></b>				
<b><u>INCOMING RESOURCES</u></b>				
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
<b>Total Incoming Resources</b>	<b>276,539</b>	<b>100</b>	<b>276,639</b>	<b>254,914</b>
<b><u>RESOURCES EXPENDED</u></b>				
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
<b>Total Resources Expended</b>	<b>262,729</b>	<b>240</b>	<b>262,969</b>	<b>250,287</b>

**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**

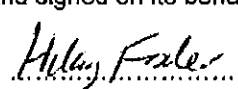
	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
NET OUTGOING/INCOMING RESOURCES BEFORE TRANSFERS	13,810	-140	13,670	4,627
TRANSFERS BETWEEN FUNDS	0	0	0	0
NET MOVEMENT IN FUNDS	13,810	-140	13,670	4,627
BALANCES BROUGHT FORWARD	277,093	61,261	338,354	333,727
BALANCES CARRIED 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> £
<b><u>FIXED ASSETS</u></b>			
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>
<b><u>CURRENT ASSETS</u></b>			
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>
<b><u>Deduct:-</u></b>			
<b><u>CURRENT LIABILITIES</u></b>			
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>
<b><u>NET CURRENT ASSETS</u></b>		<u>57,240</u>	<u>38,996</u>
<b><u>TOTAL ASSETS LESS</u></b>			
<b><u>CURRENT LIABILITIES</u></b>		352,025	338,354
<b><u>Deduct:-</u></b>			
<b><u>LIABILITIES</u></b>			
Amounts falling due more than one year:-			
Loan Creditor		0	0
<b><u>NET ASSETS</u></b>		<u>352,025</u>	<u>338,354</u>
<b><u>FUNDS</u></b>			
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> £
<b>1. <u>CEMETERY LAND</u></b>		
At Cost		
Rainscough	481	481
Agecroft	3,250	3,250
	<u>3,711</u>	<u>3,711</u>
<b><u>Less:-</u></b>		
Depreciation	3,706	3,706
	<u>5</u>	<u>5</u>
<b>2. <u>TANGIBLE FIXED ASSETS</u></b>		
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>
<b><u>Less:-</u></b>		
Depreciation	56,510	54,428
	<u>79,780</u>	<u>84,353</u>
<b>3. <u>INVESTMENTS</u></b>		
COIF Brought Forward	215,000	215,000
Additions	0	0
COIF Carried Forward	<u>215,000</u>	<u>215,000</u>
<b>4. <u>RESTRICTED FUNDS</u></b>		
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**

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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*

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*30 JUNE 2021*