

## **HEATON PARK HEBREW CONGREGATION**

### **TRUSTEE REPORT FOR THE FINANCIAL YEAR-ENDED 31<sup>ST</sup> DECEMBER 2021**

The Trustees present their report for the financial year-ended 31<sup>st</sup> 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 31<sup>st</sup> 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 2<sup>nd</sup> 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 28<sup>th</sup> 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:

A handwritten signature in black ink that reads "Alan Levy". The script is cursive and fluid.

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.

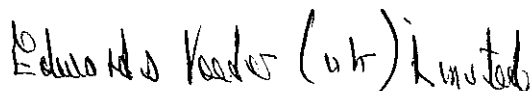
**Independent examiner's statement**

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**

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
	£	£	£	£
<b><u>INCOME AND EXPENDITURE</u></b>				
<b><u>INCOMING RESOURCES</u></b>				
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
<b>Total Incoming Resources</b>	<b>252,242</b>	<b>205</b>	<b>252,447</b>	<b>276,640</b>
<b><u>RESOURCES EXPENDED</u></b>				
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
<b>Total Resources Expended</b>	<b>266,076</b>	<b>0</b>	<b>266,076</b>	<b>262,970</b>

THE STATEMENT OF FINANCIAL ACTIVITIES CONTINUES ON THE NEXT PAGE

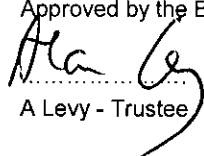
**HEATON PARK HEBREW CONGREGATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

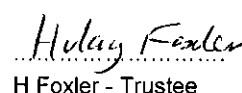
	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2021</b>	<b>Total Funds 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>NET OUTGOING/INCOMING RESOURCES BEFORE TRANSFERS</b>	-13,834	205	-13,629	13,670
<b>TRANSFERS BETWEEN FUNDS</b>	0	0	0	0
<b>NET MOVEMENT IN FUNDS</b>	-13,834	205	-13,629	13,670
<b>BALANCES BROUGHT FORWARD</b>	290,903	61,121	352,024	338,354
<b>BALANCES CARRIED FORWARD</b>	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> £
<b><u>FIXED ASSETS</u></b>			
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>
<b><u>CURRENT ASSETS</u></b>			
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>
<b><u>Deduct:-</u></b>			
<b><u>CURRENT LIABILITIES</u></b>			
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>
<b><u>NET CURRENT ASSETS</u></b>		<u>44,374</u>	<u>57,239</u>
<b><u>TOTAL ASSETS LESS</u></b>			
<b><u>CURRENT LIABILITIES</u></b>		338,396	352,024
<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>338,396</u>	<u>352,024</u>
<b><u>FUNDS</u></b>			
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> £
<b>1. CEMETERY LAND</b>		
At Cost		
Rainscough	461	461
Agecroft	3,250	3,250
	<u>3,711</u>	<u>3,711</u>
<b>Less:-</b>		
Depreciation	3,706	3,706
	<u>5</u>	<u>5</u>
 <b>2. TANGIBLE FIXED ASSETS</b>		
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>
<b>Less:-</b>		
Depreciation	59,461	56,510
	<u>79,017</u>	<u>79,780</u>
 <b>3. INVESTMENTS</b>		
COIF Brought Forward	215,000	215,000
Additions	0	0
COIF Carried Forward	<u>215,000</u>	<u>215,000</u>
 <b>4. RESTRICTED FUNDS</b>		
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**

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**HEATON PARK HEBREW CONGREGATION**  
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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.

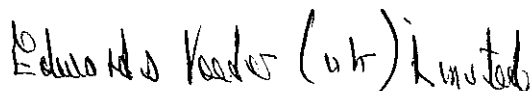
**Independent examiner's statement**

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

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(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

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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
	£	£	£	£
<b><u>INCOME AND EXPENDITURE</u></b>				
<b><u>INCOMING RESOURCES</u></b>				
Members Subscriptions	195,007		195,007	196,476
Donations and Offerings	6,781	205	6,986	7,345
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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
<b>Total Incoming Resources</b>	<b>252,242</b>	<b>205</b>	<b>252,447</b>	<b>276,640</b>
<b><u>RESOURCES EXPENDED</u></b>				
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
<b>Total Resources Expended</b>	<b>266,076</b>	<b>0</b>	<b>266,076</b>	<b>262,970</b>

THE STATEMENT OF FINANCIAL ACTIVITIES CONTINUES ON THE NEXT PAGE

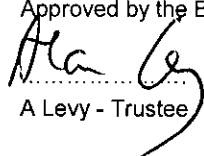
**HEATON PARK HEBREW CONGREGATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2021</b>	<b>Total Funds 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>NET OUTGOING/INCOMING RESOURCES BEFORE TRANSFERS</b>	-13,834	205	-13,629	13,670
<b>TRANSFERS BETWEEN FUNDS</b>	0	0	0	0
<b>NET MOVEMENT IN FUNDS</b>	-13,834	205	-13,629	13,670
<b>BALANCES BROUGHT FORWARD</b>	290,903	61,121	352,024	338,354
<b>BALANCES CARRIED FORWARD</b>	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> £
<b><u>FIXED ASSETS</u></b>			
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>
<b><u>CURRENT ASSETS</u></b>			
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>
<b><u>Deduct:-</u></b>			
<b><u>CURRENT LIABILITIES</u></b>			
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>
<b><u>NET CURRENT ASSETS</u></b>		<u>44,374</u>	<u>57,239</u>
<b><u>TOTAL ASSETS LESS</u></b>			
<b><u>CURRENT LIABILITIES</u></b>		338,396	352,024
<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>338,396</u>	<u>352,024</u>
<b><u>FUNDS</u></b>			
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 2<sup>nd</sup> 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> £
<b>1. CEMETERY LAND</b>		
At Cost		
Rainscough	461	461
Agecroft	3,250	3,250
	<u>3,711</u>	<u>3,711</u>
<b>Less:-</b>		
Depreciation	3,706	3,706
	<u>5</u>	<u>5</u>
 <b>2. TANGIBLE FIXED ASSETS</b>		
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>
<b>Less:-</b>		
Depreciation	59,461	56,510
	<u>79,017</u>	<u>79,780</u>
 <b>3. INVESTMENTS</b>		
COIF Brought Forward	215,000	215,000
Additions	0	0
COIF Carried Forward	<u>215,000</u>	<u>215,000</u>
 <b>4. RESTRICTED FUNDS</b>		
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>

