

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. Dythch,
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 (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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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

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

.....
A Levy - Trustee

.....
H Foxler - Trustee

HEATON PARK HEBREW CONGREGATION
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	<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>