

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
Bury Hebrew Congregation**

R Zoltie & Co
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Manchester Road
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BL3 2NZ

Bury Hebrew Congregation
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for the Year Ended 31 December 2022

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Bury Hebrew Congregation
Report of the Trustees
for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Congregation shall be:

(a) To provide for people of the Jewish faith, a place of worship, religious services, religious education, and marriage and burial facilities, at such a scale of fees as may be laid down from time to time; and

(b) In furtherance of the primary object, to provide social and cultural facilities compatible with an Orthodox Congregation.

Public benefit

The synagogue was established as a place of worship. Services are held 3 times a day and are open to all whether a person is a fee paying member or not. Study is available in many forms and we have a free library of tapes and books.

Also, we are a social centre for the Community with activities for young and old. Events are usually connected to Festivals, as well as the Brownies and Friendship Group which meet weekly. Also, The Jewish Theatre Group holds rehearsals & productions in the building.

The synagogue hall is used for Weddings and other celebrations.

Led by the Rabbi we offer help to those who are ill and those who are bereaved. Visits to hospitals and homes are made. Meals are prepared and delivered and prayers are said.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

As reported in previous years, the past 12 months has seen an even bigger decline in the Synagogue membership due to the age demographics. There is little influx of new residents and some families have moved to other parts of Manchester and the UK in general. As a result we are now operating with only 3 services per week. Our volunteer choir is still operating to ensure our Sabbath and High Holy Day services are appealing and engaging. Our core membership who are very committed to the Synagogue is reducing but they continue to be the lifeblood of our services. Our social committee still put on events to raise money for the Synagogue but this is becoming harder.

Nevertheless, other activities continue on the premises including Brownies, the Jewish Theatre Company and Choir, the Manchester Jewish Soccer League, a very active men's discussion group, the League of Jewish Women, plus other fund-raising events for the community in general.

FINANCIAL REVIEW

Financial position

As membership is declining, so does our income and it is becoming harder to offset this. The building is in constant need of repairs and so we continue to operate strict cost controls, tight governance and a focus on other areas that generate income to support our activities as above. Where expenditure is needed we will often try to get this sponsored by voluntary donations where appropriate. Operating costs continue to rise (utilities mainly) although this year we have negotiated new utility contracts, but funeral costs are hard to predict. The Trustees are committed to ensure the continuance of the synagogue through good fiscal management and the continued use of the building as a community facility as well as a place of worship.

Reserves policy

The charity does not have a reserves policy in place. On an annual basis, the Trustees aim to balance expected expenditure with income and subscriptions are set to achieve this aim.

At 31 December 2022 the total reserves of the charity are £457,553. However £595,839 are restricted with free, unrestricted resources of £(138,286). Of the restricted funds £550,885 is in the Burial Fund which is there to meet the funeral and associated obligations of its members.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Bury Hebrew Congregation
Report of the Trustees
for the Year Ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Congregation shall be governed by an Executive Committee and Board of Management. The Executive Committee shall consist of 5 elected members and is subject to the direction of the Board of Management. The Board of Management shall consist of a maximum of 9 elected members together with the officers and retiring officers of the Executive Committee. No person shall be eligible for nomination to the Board of Management until he has been a member of the Congregation for at least 12 months. No member shall be nominated for Executive Office unless he has served as a member of the Board of Management for at least 2 years unless otherwise expressly agreed at an Annual General Meeting.

The Annual General Meeting of the Congregation shall elect the Executive Committee and Board of Management. The Annual General meeting may also confirm that a past member of the Executive Committee may become Hon. Life President (retiring Chairman only) or Hon. Life Vice President.

There shall be 4 elected Trustees. No member of the Congregation shall be eligible for election as a Trustee unless he has served at least 2 years on the Board of Management or is a current member of the Board of Management.

The trust properties shall be vested in the names of the Congregation and the Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1165261

Principal address

Sunnybank Road
Bury
BL9 8ET

Trustees

I Joseph
H Kaye
Mrs S Curtis (deceased 27/3/2022)
Mrs A Isaacson
Mrs S Joseph
S Kay
B Myer
A Padwell
M Shayovitz
A Taylor
Mrs N Goldstone
M A Cowan
H Levy

Independent Examiner

R Zoltie & Co
Suite 43
Flexspace
Manchester Road
Bolton
BL3 2NZ

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 12 March 2024 and signed on its behalf by:

I Joseph - Trustee

Independent Examiner's Report to the Trustees of Bury Hebrew Congregation

Independent examiner's report to the trustees of Bury Hebrew Congregation

I report to the charity trustees on my examination of the accounts of Bury Hebrew Congregation (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

R Zoltie

R Zoltie & Co
Suite 43
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15 March 2024

Bury Hebrew Congregation

**Statement of Financial Activities
for the Year Ended 31 December 2022**

		Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		74,311	38,087	112,398	106,598
Other trading activities	2	2,210	-	2,210	400
Investment income	3	850	310	1,160	587
Other income		4,000	-	4,000	4,000
Total		<u>81,371</u>	<u>38,397</u>	<u>119,768</u>	<u>111,585</u>
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		<u>106,239</u>	<u>25,135</u>	<u>131,374</u>	<u>130,389</u>
NET INCOME/(EXPENDITURE)		(24,868)	13,262	(11,606)	(18,804)
RECONCILIATION OF FUNDS					
Total funds brought forward		(113,418)	582,577	469,159	487,963
TOTAL FUNDS CARRIED FORWARD		<u>(138,286)</u>	<u>595,839</u>	<u>457,553</u>	<u>469,159</u>

The notes form part of these financial statements

Bury Hebrew Congregation

Balance Sheet 31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	7	336,570	-	336,570	338,786
CURRENT ASSETS					
Debtors	8	10,707	5,967	16,674	14,394
Cash at bank		89,564	31,334	120,898	133,029
		<u>100,271</u>	<u>37,301</u>	<u>137,572</u>	<u>147,423</u>
CREDITORS					
Amounts falling due within one year	9	(15,016)	(1,573)	(16,589)	(17,050)
NET CURRENT ASSETS		<u>85,255</u>	<u>35,728</u>	<u>120,983</u>	<u>130,373</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>421,825</u>	<u>35,728</u>	<u>457,553</u>	<u>469,159</u>
NET ASSETS		<u>421,825</u>	<u>35,728</u>	<u>457,553</u>	<u>469,159</u>
FUNDS	10				
Unrestricted funds				(138,286)	(113,418)
Restricted funds:					
Building Fund				18,417	18,417
Burial Levy				26,537	26,537
Burial Fund				550,885	537,623
				<u>595,839</u>	<u>582,577</u>
TOTAL FUNDS				<u>457,553</u>	<u>469,159</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 March 2024 and were signed on its behalf by:

I Joseph - Trustee

The notes form part of these financial statements

Bury Hebrew Congregation
Notes to the Financial Statements
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Burial plots	- not provided
Sifrei Torah & Appurtenances	- not provided
Fixtures and fittings	- 20% on cost and 10% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Burial Levy and Burial Fund

This represents funds raised for the provision of funeral and associated services on the death of a member of the Burial Fund. The Burial Levy ceased raising income on 30 June 2010.

Building Fund

This represents funds raised specifically to be used for the maintenance and repair of the Synagogue building.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Bury Hebrew Congregation

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

2. OTHER TRADING ACTIVITIES

	2022 £	2021 £
Hall income	2,210	400
	<u>2,210</u>	<u>400</u>

3. INVESTMENT INCOME

	2022 £	2021 £
Deposit account interest	1,160	587
	<u>1,160</u>	<u>587</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Charitable activities	131,074	300	131,374
	<u>131,074</u>	<u>300</u>	<u>131,374</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

	2022 £	2021 £
Trustees' salaries	12,804	10,766
	<u>12,804</u>	<u>10,766</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	76,791	29,807	106,598
Other trading activities	400	-	400
Investment income	430	157	587
Other income	4,000	-	4,000
Total	<u>81,621</u>	<u>29,964</u>	<u>111,585</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	102,286	28,103	130,389
	<u>102,286</u>	<u>28,103</u>	<u>130,389</u>
NET INCOME/(EXPENDITURE)	(20,665)	1,861	(18,804)
RECONCILIATION OF FUNDS			
Total funds brought forward	(92,753)	580,716	487,963
	<u>(92,753)</u>	<u>580,716</u>	<u>487,963</u>
TOTAL FUNDS CARRIED FORWARD	<u>(113,418)</u>	<u>582,577</u>	<u>469,159</u>

Bury Hebrew Congregation

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

7. TANGIBLE FIXED ASSETS

	Freehold property £	Burial plots £	Sifrei Torah & Appurtenances £	Fixtures and fittings £	Totals £
COST					
At 1 January 2022 and 31 December 2022	286,134	6,165	24,330	102,250	418,879
DEPRECIATION					
At 1 January 2022	-	-	-	80,093	80,093
Charge for year	-	-	-	2,216	2,216
At 31 December 2022	-	-	-	82,309	82,309
NET BOOK VALUE					
At 31 December 2022	286,134	6,165	24,330	19,941	336,570
At 31 December 2021	286,134	6,165	24,330	22,157	338,786

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	10,000	10,000
Gift aid tax recoverable	3,600	2,480
Other debtors	3,074	1,914
	16,674	14,394

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	1,573	1,573
Taxation and social security	2,700	461
Other creditors	12,316	15,016
	16,589	17,050

10. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	(113,418)	(24,868)	(138,286)
Restricted funds			
Building Fund	18,417	-	18,417
Burial Levy	26,537	-	26,537
Burial Fund	537,623	13,262	550,885
	582,577	13,262	595,839
TOTAL FUNDS	469,159	(11,606)	457,553

Bury Hebrew Congregation

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	81,371	(106,239)	(24,868)
Restricted funds			
Burial Fund	38,397	(25,135)	13,262
TOTAL FUNDS	<u>119,768</u>	<u>(131,374)</u>	<u>(11,606)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	(92,753)	(20,665)	(113,418)
Restricted funds			
Building Fund	18,417	-	18,417
Burial Levy	26,537	-	26,537
Burial Fund	535,762	1,861	537,623
	<u>580,716</u>	<u>1,861</u>	<u>582,577</u>
TOTAL FUNDS	<u>487,963</u>	<u>(18,804)</u>	<u>469,159</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	81,621	(102,286)	(20,665)
Restricted funds			
Burial Fund	29,964	(28,103)	1,861
TOTAL FUNDS	<u>111,585</u>	<u>(130,389)</u>	<u>(18,804)</u>

Bury Hebrew Congregation

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	(92,753)	(45,533)	(138,286)
Restricted funds			
Building Fund	18,417	-	18,417
Burial Levy	26,537	-	26,537
Burial Fund	535,762	15,123	550,885
	<u>580,716</u>	<u>15,123</u>	<u>595,839</u>
TOTAL FUNDS	<u>487,963</u>	<u>(30,410)</u>	<u>457,553</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	162,992	(208,525)	(45,533)
Restricted funds			
Burial Fund	68,361	(53,238)	15,123
	<u>231,353</u>	<u>(261,763)</u>	<u>(30,410)</u>

11. RELATED PARTY DISCLOSURES

During the year, Trustees made donations or paid subscriptions totalling £3,539 to the charity.

12. POST BALANCE SHEET EVENTS

The continuing COVID-19 pandemic still affects the Synagogue in various ways. The Synagogue premises have remained partially closed and alternative arrangements have been put in place to allow the members to participate in a limited range of services and to support the community, primarily using Zoom as the core technology. The situation is continually under review and a further expansion of the arrangements will be introduced whilst still in full compliance with Government regulations and guidance from the Office of the Chief Rabbi. It is anticipated that when full re-opening is permitted, with no restrictions, it will take many months for attendance levels to return to normal due to ongoing concern over Covid 19.

Bury Hebrew Congregation
Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,799	420
Gift aid	9,804	9,990
Subscriptions	91,795	96,188
Admissions	7,000	-
	<hr/> 112,398	<hr/> 106,598
Other trading activities		
Hall income	2,210	400
Investment income		
Deposit account interest	1,160	587
Other income		
Service charge - Burial fund	4,000	4,000
	<hr/>	<hr/>
Total incoming resources	119,768	111,585
EXPENDITURE		
Charitable activities		
Trustees' salaries	12,804	10,766
Wages	41,191	39,071
Social security	1,866	1,618
Pension contributions	1,159	594
Ground rent	347	335
Insurance	5,683	4,707
Light and heat	13,236	6,130
Telephone	1,291	723
Printing, postage and stationery	611	473
Advertising	115	-
Sundries	(267)	603
Cleaning and laundry	5,151	3,320
Repairs and renewals	9,974	23,567
Catering costs	3,503	1,623
Prayer books, etrogim, religious material and presentations etc	1,827	977
Funeral expenses	21,135	24,103
Bank charges	77	101
Service charge	4,000	4,000
Water rates	340	306
Internet charges	60	210
Computer running costs	1,221	1,042
Credit card charges	584	502
Donations	820	200
Subscriptions	-	293
Security	1,983	1,943
Plaques	75	60
Payroll charges	72	360
Fixtures and fittings	2,216	2,462
	<hr/> 131,074	<hr/> 130,089

This page does not form part of the statutory financial statements

Bury Hebrew Congregation
Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	2022 £	2021 £
Support costs		
Governance costs		
Independent Examiner	300	300
Total resources expended	131,374	130,389
Net expenditure	<u>(11,606)</u>	<u>(18,804)</u>