

**COMPANY REGISTRATION NUMBER: 11379543**  
**CHARITY REGISTRATION NUMBER: 1180143**

**HALE AND DISTRICT HEBREW CONGREGATION  
LTD**

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**31 March 2022**

# HALE AND DISTRICT HEBREW CONGREGATION LTD

Company Limited by Guarantee

## Financial Statements

Year ended 31 March 2022

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# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

#### Reference and administrative details

<b>Registered charity name</b>	HALE AND DISTRICT HEBREW CONGREGATION LTD
<b>Charity registration number</b>	1180143
<b>Company registration number</b>	11379543
<b>Principal office and registered office</b>	Shay Lane Altrincham Cheshire WA15 8NZ

#### The trustees

Mr D Zucker	(Appointed 1 September 2021)
Ms L Price	
Mr N J Esterkin	
Mr M H Savinson	(Resigned 1 September 2021)
Mr S B Cantor	(Resigned 6 September 2022)
Mr T M Krell	

<b>Independent examiner</b>	H Davies FCCA 158 Cromwell Road Salford M6 6DE
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#### Structure, governance and management

Hale and District Hebrew Congregation Ltd is a company limited by guarantee incorporated on 24 May 2018 and is governed by its memorandum and articles of association. The Directors/Trustees are responsible for the governance of the organisation and are active in all operational aspects of strategic management. Major policy decisions are decided at full directors/trustee's meetings.

Recruitment and appointment of new trustees would be in line with the Memorandum and Articles of Association and with the consent of the trustees.

# **HALE AND DISTRICT HEBREW CONGREGATION LTD**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2022**

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## **Objectives and activities**

The Charity's objects are specifically restricted to the following:

a) The advancement and promotion of the Jewish religion for the benefit of the public in accordance with Halacha, Orthodox Jewish Law enshrined in the Shulchan Aruch and its supplementary codes, as interpreted by the incumbent Rabbi of the Congregation ( or, in the absence of an incumbent Rabbi, the London Beth Din) b) The advancement of education in the Halacha, Orthodox Jewish Law and the provision and development of religious, educational and social activities for the members of the Hale and District Congregation and the other Jewish residents living in the area of South Manchester and North Cheshire c) Any other Objects that are considered Charitable by the Laws of England

# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2022

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##### Objectives and activities *(continued)*

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 of Hale, Bowdon and Altrincham.

##### Religious Activities

The Synagogue provides a centre for prayer and worship and for activities associated with the Jewish Faith, and offers a range of religious services and activities including:

##### Prayer & Ritual:

The Synagogue provides daily prayers as well as regular Sabbath and Festival Services. Other rites of passage that take place at the synagogue include Weddings as well as Circumcisions, Barmitzvah and Batmitzvah ceremonies.

##### Bereavement:

At times of bereavement the Congregation provides the services of its Chevra Kaddisha - a Burial Committee of volunteers led by the Rabbi who assist the family with the practical and spiritual aspects of burying their loved ones. The Congregation has its own Jewish Cemetery and Chapel at Altrincham Crematorium in Dunham Massey. The Committee supports the family through all stages of ritual mourning in line with orthodox Jewish practice.

##### Marriage:

In addition to a combined Religious and Civil ceremony, the Congregation provides a programme of pre- marital education and post marriage counselling.

##### Chesed:

The Congregation provides wide ranging pastoral support to member families who are in sickness or distress through its Rabbi and Chesed Committee.

##### Adult Education and the wider community:

The Charity hosts daily Adult Education activities at the Synagogue in conjunction with the Hale Adult Hebrew Education Trust, promoting a wide range of Adult Education Programmes to its members. The Synagogue and its facilities are also available to schools and other education establishments in the locality for visits. In this way, pupils can gain a clearer understanding of the practice of Judaism and the congregation has the opportunity to promote interfaith awareness and understanding.

##### Children's Education and Youth Activities:

Specific preparation and events are provided for boys and girls celebrating their Barmitzvah and Batmitzvah in any given year. These include weekly learning activities, regular interaction with the Rabbi and away weekends. There are also social and educational programmes throughout the year for children and youth. The Cheder jointly run by South Manchester Synagogue and HDHC was disbanded in December 2019, due to too few pupils to be economically viable.

##### Nursery:

The charity runs a full - time nursery facility on the synagogue premises which combines early- years pre-school learning and religious studies in its bespoke integrated curriculum.

# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

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#### Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

#### Achievements and performance

The charity received incoming resources totalling £795,564 (2021 - £748,307) which comprises £131,373 (2021 - £229,836) in donations and grants and £664,191 (2021 - £518,471) from charitable activities.

The burial investment fund increased in value by £38,104 to £372,121.

Included in Burial income is an accrued amount of £11,080, which is receivable at the year end from Bowdon Shul in return for 300 burial plots.

There was a net deficit (before recognised gains) for the year of £26,520 (2021 - surplus £107,984).

#### Financial review

##### Post Covid 19

In the current year income from charitable activities has increased by £145,720. This is largely due to the nursery having a 85% increase in revenue. Conversely donations received have decreased by 35%, which we attribute to the cost-of-living crisis. During the year £59,220 was expended refurbishing the Taharah room.

The trustees' annual report and the strategic report were approved on 19th December 2022 and signed on behalf of the board of trustees by:

Mr T M Krell  
Trustee and director

Mr N J Esterkin  
Trustee and director

Mrs L Price  
Trustee and director

Mr D B Zucker  
Trustee and director

# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of HALE AND DISTRICT HEBREW CONGREGATION LTD

Year ended 31 March 2022

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I report to the trustees on my examination of the financial statements of HALE AND DISTRICT HEBREW CONGREGATION LTD ('the charity') for the year ended 31 March 2022.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

# **HALE AND DISTRICT HEBREW CONGREGATION LTD**

**Company Limited by Guarantee**

## **Independent Examiner's Report to the Trustees of HALE AND DISTRICT HEBREW CONGREGATION LTD *(continued)***

**Year ended 31 March 2022**

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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.

H Davies FCCA  
Independent Examiner

158 Cromwell Road  
Salford  
M6 6DE



# HALE AND DISTRICT HEBREW CONGREGATION LTD

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and grants	5	95,042	36,331	131,373	229,836
Charitable activities	6	606,044	58,147	664,191	518,471
<b>Total income</b>		<u>701,086</u>	<u>94,478</u>	<u>795,564</u>	<u>748,307</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	—	—	—	214
Expenditure on charitable activities	8,9	648,444	173,640	822,084	640,109
<b>Total expenditure</b>		<u>648,444</u>	<u>173,640</u>	<u>822,084</u>	<u>640,323</u>
<b>Net (expenditure)/income</b>		<u>52,642</u>	<u>(79,162)</u>	<u>(26,520)</u>	<u>107,984</u>
<b>Other recognised gains and losses</b>					
Gains from revaluation of investment fund		—	38,104	38,104	34,017
<b>Net movement in funds</b>		<u>52,642</u>	<u>(41,058)</u>	<u>11,584</u>	<u>142,001</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		772,211	1,971,742	2,743,953	2,601,952
<b>Total funds carried forward</b>		<u>824,853</u>	<u>1,930,684</u>	<u>2,755,537</u>	<u>2,743,953</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 11 to 22 form part of these financial statements.

# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	15	1,534,159	1,579,069
<b>Current assets</b>			
Debtors and burial fund investment	17	575,862	322,890
Burial account		5,764	108,368
Cash at bank and in hand		734,689	780,826
		<u>1,316,315</u>	<u>1,212,084</u>
<b>Creditors: amounts falling due within one year</b>	18	<u>94,937</u>	<u>47,200</u>
<b>Net current assets</b>		<u>1,221,378</u>	<u>1,164,884</u>
<b>Total assets less current liabilities</b>		<u>2,755,537</u>	<u>2,743,953</u>
<b>Net assets</b>		<u>2,755,537</u>	<u>2,743,953</u>
<b>Funds of the charity</b>			
Restricted income funds:			
Revaluation reserve		72,121	34,017
Other restricted income funds		1,858,563	1,937,725
Unrestricted funds		<u>824,853</u>	<u>772,211</u>
<b>Total charity funds</b>	20	<u>2,755,537</u>	<u>2,743,953</u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position  
continues on the following page.

The notes on pages 11 to 22 form part of these financial statements.

# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

### Statement of Financial Position *(continued)*

**31 March 2022**

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These financial statements were approved by the board of trustees and authorised for issue on 19th December 2022, and are signed on behalf of the board by:

Mr T M Krell  
Trustee and director

Mr N J Esterkin  
Trustee and director

Mrs L Price  
Trustee and director

Mr D B Zucker  
Trustee and director

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The notes on pages 11 to 22 form part of these financial statements.

# HALE AND DISTRICT HEBREW CONGREGATION LTD

Company Limited by Guarantee

## Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	(26,520)	107,984
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	44,910	44,910
Government grant income	(36,331)	(81,401)
Interest payable and similar charges	1,241	1,143
Accrued expenses/(income)	11,868	(63,176)
<i>Changes in:</i>		
Trade and other debtors	(214,868)	68,743
Trade and other creditors	35,869	31,166
Cash generated from operations	(183,831)	109,369
Interest paid	(1,241)	(1,143)
Net cash (used in)/from operating activities	<u>(185,072)</u>	<u>108,226</u>
<b>Cash flows from investing activities</b>		
Proceeds from sale of other investments	—	450,000
Net cash from investing activities	<u>—</u>	<u>450,000</u>
<b>Cash flows from financing activities</b>		
Government grant income	36,331	81,401
Net cash from financing activities	<u>36,331</u>	<u>81,401</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(148,741)	639,627
<b>Cash and cash equivalents at beginning of year</b>	889,194	249,567
<b>Cash and cash equivalents at end of year</b>	<u>740,453</u>	<u>889,194</u>

The notes on pages 11 to 22 form part of these financial statements.

# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2022

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Shay Lane, Altrincham, Cheshire, WA15 8NZ.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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#### 3. Accounting policies *(continued)*

##### **Tangible assets *(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Motor vehicles	- 20% straight line

##### **Investments**

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

##### **Investment property**

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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#### 3. Accounting policies *(continued)*

##### **Impairment of fixed assets *(continued)***

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.



# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

The organisation is a charitable company limited by guarantee, in the event of the company being wound up members are required to contribute an amount not exceeding £1.

#### 5. Donations and grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	95,042	—	95,042
<b>Grants</b>			
Government grant income	—	36,331	36,331
	<u>95,042</u>	<u>36,331</u>	<u>131,373</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	148,435	—	148,435
<b>Grants</b>			
Government grant income	—	81,401	81,401
	<u>148,435</u>	<u>81,401</u>	<u>229,836</u>

# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Nursery	258,688	–	258,688
Burial	–	54,194	54,194
Membership and event fees	347,356	3,953	351,309
	<u>606,044</u>	<u>58,147</u>	<u>664,191</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Nursery	140,087	–	140,087
Burial	–	42,179	42,179
Membership and event fees	336,205	–	336,205
	<u>476,292</u>	<u>42,179</u>	<u>518,471</u>

#### 7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Donations	–	–	214	214
	<u>–</u>	<u>–</u>	<u>214</u>	<u>214</u>

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Nursery	231,213	11,473	242,686
Burial services	258	91,871	92,129
Synagogue services	370,338	40,072	410,410
Support costs	46,635	30,224	76,859
	<u>648,444</u>	<u>173,640</u>	<u>822,084</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Nursery	134,878	37,837	172,715
Burial services	–	19,913	19,913
Synagogue services	322,114	56,847	378,961
Support costs	40,018	28,502	68,520
	<u>497,010</u>	<u>143,099</u>	<u>640,109</u>

# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	<b>Total funds 2022 £</b>	Total fund 2021 £
Nursery	242,686	–	37,808	280,494	200,962
Burial services	92,129	–	1,413	93,542	21,626
Synagogue services	357,993	52,417	35,138	445,548	411,252
Governance costs	–	–	2,500	2,500	6,269
	<u>692,808</u>	<u>52,417</u>	<u>76,859</u>	<u>822,084</u>	<u>640,109</u>

#### 10. Analysis of support costs

	Nursery £	Burial £	Synagogue £	<b>Total 2022 £</b>	Total 2021 £
Premises	–	1,413	–	1,413	1,413
Communications and IT	915	–	6,118	7,033	8,354
General office	–	–	11,706	11,706	9,100
Finance costs	–	–	1,228	1,228	1,143
Governance costs	–	–	2,500	2,500	6,269
Repairs and maintenance	–	–	–	–	28,248
Insurance	–	–	4,841	4,841	7,936
Motor and travel	–	–	5,618	5,618	3,170
Security	36,893	–	5,627	42,520	2,887
	<u>37,808</u>	<u>1,413</u>	<u>37,638</u>	<u>76,859</u>	<u>68,520</u>

#### 11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	<b>2022 £</b>	2021 £
Depreciation of tangible fixed assets	<u>44,910</u>	<u>44,910</u>

#### 12. Independent examination fees

	<b>2022 £</b>	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,200</u>	<u>3,200</u>

# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

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#### 13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
Wages and salaries	355,652	307,345
Other employee benefits	5,061	8,338
	<u>360,713</u>	<u>315,683</u>
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages	328,292	284,810
Employers NIC	20,108	16,141
Pension contributions	7,252	6,394
Other employee benefits	5,061	8,338
	<u>360,713</u>	<u>315,683</u>

The average head count of employees during the year was 18 (2021: 15). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2022</b>	2021
	<b>No.</b>	<b>No.</b>
Ministerial and educational	15	12
Managerial and administrative	3	3
	<u>18</u>	<u>15</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# HALE AND DISTRICT HEBREW CONGREGATION LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

## 15. Tangible fixed assets

	Freehold property £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>				
At 1 April 2021 and 31 March 2022	<u>1,636,554</u>	<u>13,700</u>	<u>18,635</u>	<u>1,668,889</u>
<b>Depreciation</b>				
At 1 April 2021	82,970	6,850	—	89,820
Charge for the year	<u>41,485</u>	<u>3,425</u>	<u>—</u>	<u>44,910</u>
At 31 March 2022	<u>124,455</u>	<u>10,275</u>	<u>—</u>	<u>134,730</u>
<b>Carrying amount</b>				
At 31 March 2022	<u>1,512,099</u>	<u>3,425</u>	<u>18,635</u>	<u>1,534,159</u>
At 31 March 2021	<u>1,553,584</u>	<u>6,850</u>	<u>18,635</u>	<u>1,579,069</u>

## 16. Investments

	Total £
<b>Carrying amount</b>	
At 31 March 2022	<u>—</u>
At 31 March 2021	<u>—</u>

All investments shown above are held at valuation.

## 17. Debtors

	2022 £	2021 £
Trade debtors	203,739	31,900
Prepayments and accrued income	2	6,973
Burial fund investment	<u>372,121</u>	<u>284,017</u>
	<u>575,862</u>	<u>322,890</u>

## 18. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	14,727	2,859
Other creditors	<u>80,210</u>	<u>44,341</u>
	<u>94,937</u>	<u>47,200</u>

# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

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#### 19. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
Recognised in income from donations and legacies:		
Government grants income	<u>36,331</u>	<u>81,401</u>

#### 20. Analysis of charitable funds

##### Unrestricted funds

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 22 £
General funds	<u>772,211</u>	<u>701,086</u>	<u>(648,444)</u>	<u>—</u>	<u>—</u>	<u>824,853</u>

  

	At 1 Apr 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 21 £
General funds	<u>564,073</u>	<u>624,727</u>	<u>(497,224)</u>	<u>80,635</u>	<u>—</u>	<u>772,211</u>

# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

#### 20. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 22 £
Burial fund	364,988	54,194	(93,284)	—	—	325,898
Sefer Torah	19,154	—	—	—	—	19,154
Building funds	1,553,583	—	(40,072)	—	—	1,513,511
Revaluation reserve	34,017	—	—	—	38,104	72,121
Nursery	—	24,858	(24,858)	—	—	—
Furlough grant	—	11,473	(11,473)	—	—	—
Shul security fund	—	3,953	(3,953)	—	—	—
	<u>1,971,742</u>	<u>94,478</u>	<u>(173,640)</u>	<u>—</u>	<u>38,104</u>	<u>1,930,684</u>

	At 1 Apr 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 21 £
Burial fund	343,022	42,179	(20,213)	—	—	364,988
Sefer Torah	19,154	—	—	—	—	19,154
Building funds	1,675,703	—	(41,485)	(80,635)	—	1,553,583
Revaluation reserve	—	—	—	—	34,017	34,017
Nursery	—	26,789	(26,789)	—	—	—
Furlough grant	—	54,612	(54,612)	—	—	—
Shul security fund	—	—	—	—	—	—
	<u>2,037,879</u>	<u>123,580</u>	<u>(143,099)</u>	<u>(80,635)</u>	<u>34,017</u>	<u>1,971,742</u>

# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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#### 21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	1,534,159	1,534,159
Current assets	919,790	396,525	1,316,315
Creditors less than 1 year	(94,937)	–	(94,937)
<b>Net assets</b>	<u>824,853</u>	<u>1,930,684</u>	<u>2,755,537</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	–	1,579,069	1,579,069
Investments	–	–	–
Current assets	819,411	392,673	1,212,084
Creditors less than 1 year	(47,200)	–	(47,200)
<b>Net assets</b>	<u>772,211</u>	<u>1,971,742</u>	<u>2,743,953</u>

#### 22. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 22 £
Cash at bank and in hand	<u>889,194</u>	<u>(148,741)</u>	<u>740,453</u>



# **HALE AND DISTRICT HEBREW CONGREGATION LTD**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2022**

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**The following pages do not form part of the financial statements.**

# HALE AND DISTRICT HEBREW CONGREGATION LTD

Company Limited by Guarantee

## Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022 £	2021 £
	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and grants</b>		
Donations	95,042	148,435
Government grant income	36,331	81,401
	<u>131,373</u>	<u>229,836</u>
<b>Charitable activities</b>		
Nursery	258,688	140,087
Burial	54,194	42,179
Membership and event fees	351,309	336,205
	<u>664,191</u>	<u>518,471</u>
<b>Total income</b>	<u><u>795,564</u></u>	<u><u>748,307</u></u>

# HALE AND DISTRICT HEBREW CONGREGATION LTD

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022 £	2021 £
<b>Costs of raising donations and legacies</b>		
Plaques and engraving	—	214
	—	—
<b>Costs of raising donations and legacies</b>	<b>—</b>	<b>214</b>
<b>Expenditure on charitable activities</b>		
<b>Nursery</b>		
<b><i>Activities undertaken directly</i></b>		
Wages/salaries	197,023	143,457
Repairs & maintenance	17,518	—
Books and educational presentations	—	416
Printing postage and stationery	—	1,914
Nursery expenses	7,791	13,322
Nursery catering	14,056	10,524
Nursery external resources	6,298	3,082
	<u>242,686</u>	<u>172,715</u>
<b><i>Support costs</i></b>		
Telephone	915	931
Security costs and nursery expenses	36,893	27,316
	<u>37,808</u>	<u>28,247</u>
<b>Burial services</b>		
<b><i>Activities undertaken directly</i></b>		
Light & heat	245	—
Ohel maintenance	70,792	—
Interest on bank loans and overdrafts	13	—
Burial costs	21,079	19,913
	<u>92,129</u>	<u>19,913</u>
<b><i>Support costs</i></b>		
Insurance	—	300
Depreciation	1,413	1,413
	<u>1,413</u>	<u>1,713</u>

# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022 £	2021 £
<b>Synagogue services</b>		
<b><i>Activities undertaken directly</i></b>		
Paper, cleaning and materials	5,674	7,077
Wages/salaries	158,629	163,888
Other employee benefits	5,061	8,338
Bal Korei	3,713	1,080
Light & heat	28,788	14,247
Repairs & maintenance	18,612	57,694
Legal and professional fees	14,123	–
Portakabin	4,555	4,555
Depreciation	43,497	43,497
Brochure and Newsletter	300	4,157
Yomtov expenses	18,382	11,739
Social and fun committee expenses	35,079	198
Festival and Kiddushim	21,580	4,936
	<u>357,993</u>	<u>321,406</u>
<b><i>Grant funding activities</i></b>		
Donations given	<u>52,417</u>	<u>57,555</u>
<b><i>Support costs</i></b>		
Repairs & maintenance	–	2,328
Insurance	4,841	7,636
Other motor/travel costs	5,618	3,170
Telephone	6,118	6,027
Other office costs	8,171	5,365
Interest on bank loans and overdrafts	1,228	1,143
Affiliation fees	3,535	3,735
Security	5,627	2,887
	<u>35,138</u>	<u>32,291</u>
<b><i>Governance costs</i></b>		
Accountancy fees	2,500	4,609
Legal and other professional fees	–	1,660
	<u>2,500</u>	<u>6,269</u>
<b>Expenditure on charitable activities</b>	<u>822,084</u>	<u>640,109</u>
<b>Net (expenditure)/income</b>	<u>(26,520)</u>	<u>107,984</u>