

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

**HALE AND DISTRICT HEBREW CONGREGATION  
LTD**

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**31 March 2025**

# **HALE AND DISTRICT HEBREW CONGREGATION LTD**

**Company Limited by Guarantee**

## **Financial Statements**

**Year ended 31 March 2025**

---

	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>6</b>
Statement of financial activities (including income and expenditure account)	<b>8</b>
Statement of financial position	<b>9</b>
Statement of cash flows	<b>11</b>
Notes to the financial statements	<b>12</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>23</b>

---

# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

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

Year ended 31 March 2025

---

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 2025.

#### Reference and administrative details

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

#### The trustees

Mr D Zucker  
Mr M P Millar  
Ms L Price  
Mr N J Esterkin  
Mr T M Krell

Independent examiner	I Graff FCCA 158 Cromwell Road Salford M6 6DE
----------------------	--

#### 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.

#### 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 2025

---

##### 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.

##### 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 2025

---

#### Strategic report

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

Membership has continued to remain stable even as some older members move to London or pass away.

There has been a full complement of community activities for all ages through the year which have been especially supported with the charitable donations pledged on Yom Kippur.

We have overseen 4 Weddings & 6 Bar/Batmitvah over this financial year. This has seen the facilities used with large numbers of people over those periods.

The Synagogue building has been maintained well this year, and we continue to invest in areas of the building that need modernising. For example, new lighting and paintwork in the study room upstairs.

The community is led with a dynamic and well-respected Rabbi who continues to ensure that H&DHC has a long-term future for Jewish families in South Manchester.

#### Achievements and performance

The charity has successfully recovered from the disruption of Covid, and has introduced various initiatives to boost synagogue attendance and encourage its younger members.

The garden to the Synagogue has been renovated to provide enhanced facilities for its Nursery and also an open-air space for Synagogue events and Festivals.

The front entrance has a new security hut for enhanced protection

The community has dedicated a new Torah scroll which is a prized asset and a sign of growth.

#### Financial review

In total, the charity received incoming resources totalling £962,868 (2024 - £887,808) which comprises £173,651 (2024 - £142,866) in donations and grants and £764,986 (2024 - £721,156) from charitable activities.

There was a net surplus in funds of £25,596 (2024 - deficit 41,003)

These figures exclude any movement in the value of the burial fund held by CCLA.

#### General Account

The General Account supports the day-to-day operations of the synagogue. For the year, it recorded a deficit of £18,966, after receiving a generous legacy of £42,005 and investment income of £24,231.

Excluding depreciation on cars, computers, and fixtures (£3,168), the cash deficit was £15,798. In addition, some Yom Kippur Appeal donations were retained, which resulted in an overall cash surplus of £26,075.

As legacies are received only rarely, the Directors consider it prudent to increase fees in the coming year to ensure financial sustainability.

#### Nursery

The Nursery finances are integrated within the synagogue's accounts, though income and expenditure are reported separately. For the year, the Nursery generated a surplus of £466.

This outcome was achieved through a combination of increased fees, higher levels of donations, and

---

# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

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

#### Year ended 31 March 2025

---

strict control of staffing costs. However, with Government increases in minimum pay and national insurance contributions, a fee increase will be necessary in the coming year.

#### Burial Fund

The Burial Fund is a restricted fund, maintained in a separate bank account. It produced a surplus of £42,294 during the year.

The Fund must generate ongoing surpluses to meet its long-term commitments to Members. Surplus funds are invested in a long-term portfolio managed by CCLA. As at 31 March 2025, the Fund's value stood at £455,472. After accounting for a £50,000 contribution made in August 2024, this represented a year-on-year decrease of £8,228.

However, as a long-term investment, performance can vary year by year. By 31 July 2025, the Fund's value had risen to £472,835. The Directors have received an explanation for the weaker performance during the year ended 31 March 2025, which is available to Members on request. Should such performance persist in future years, the Directors would review the position.

The trustees' annual report and the strategic report were approved on 19 August 2025 and signed on behalf of the board of trustees by:

# **HALE AND DISTRICT HEBREW CONGREGATION LTD**

**Company Limited by Guarantee**

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

**Year ended 31 March 2025**

---

Mr Terry M Krell  
Director / Trustee

Mr Nigel J Esterkin  
Director / Trustee

Mr Maurice P Miller  
Director / Trustee

Ms Linda Price  
Director / Trustee

Mr David B L Zucker  
Director / Trustee

# 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 2025

---

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 2025.

#### 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 2025**

---

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.

I Graff 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 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and grants	5	140,680	32,971	173,651	142,866
Charitable activities	6	687,052	77,934	764,986	721,156
Investment income		24,231	—	24,231	23,786
<b>Total income</b>		<u>851,963</u>	<u>110,905</u>	<u>962,868</u>	<u>887,808</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	828,588	108,684	937,272	928,811
<b>Total expenditure</b>		<u>828,588</u>	<u>108,684</u>	<u>937,272</u>	<u>928,811</u>
<b>Net income/(expenditure)</b>		<u>23,375</u>	<u>2,221</u>	<u>25,596</u>	<u>(41,003)</u>
<b>Other recognised gains and losses</b>					
(Losses)/gains from revaluation of fixed assets		—	(8,228)	(8,228)	44,893
<b>Net movement in funds</b>		<u>23,375</u>	<u>(6,007)</u>	<u>17,368</u>	<u>3,890</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		745,794	1,950,667	2,696,461	2,692,571
<b>Total funds carried forward</b>		<u>769,169</u>	<u>1,944,660</u>	<u>2,713,829</u>	<u>2,696,461</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 12 to 21 form part of these financial statements.

# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	14	1,412,616	1,457,269
<b>Current assets</b>			
Debtors and Burial Fund Investment	15	710,013	587,232
General Fund Investment	16	500,000	500,000
Burial bank account		55,153	68,795
Cash at bank and in hand		96,364	151,301
		<u>1,361,530</u>	<u>1,307,328</u>
<b>Creditors: amounts falling due within one year</b>	17	<u>60,317</u>	<u>68,136</u>
<b>Net current assets</b>		<u>1,301,213</u>	<u>1,239,192</u>
<b>Total assets less current liabilities</b>		<u>2,713,829</u>	<u>2,696,461</u>
<b>Net assets</b>		<u>2,713,829</u>	<u>2,696,461</u>
<b>Funds of the charity</b>			
Restricted income funds:			
Revaluation reserve		105,472	113,700
Other restricted income funds		1,839,188	1,836,967
Unrestricted funds		<u>769,169</u>	<u>745,794</u>
<b>Total charity funds</b>	19	<u>2,713,829</u>	<u>2,696,461</u>

For the year ending 31 March 2025, 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 12 to 21 form part of these financial statements.

# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

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

**31 March 2025**

---

These financial statements were approved by the board of trustees and authorised for issue on 19 August 2025, and are signed on behalf of the board by:

Mr Terry M Krell  
Director / Trustee

Mr Nigel J Esterkin  
Director / Trustee

Mr Maurice P Miller  
Director / Trustee

Ms Linda Price  
Director / Trustee

Mr David B L Zucker  
Director / Trustee

---

The notes on pages 12 to 21 form part of these financial statements.

# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	25,596	(41,003)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	44,653	44,653
Government grant income	(32,971)	(34,073)
Dividends, interest and rents from investments	(24,231)	(21,754)
Other interest receivable and similar income	—	(2,032)
Interest payable and similar charges	1,733	1,528
Accrued expenses	10,651	18,629
<i>Changes in:</i>		
Trade and other debtors	(122,781)	(35,682)
Trade and other creditors	(18,470)	(1,241)
Cash generated from operations	(115,820)	(70,975)
Interest paid	(1,733)	(1,528)
Interest received	—	2,032
Net cash used in operating activities	(117,553)	(70,471)
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	24,231	21,754
Other investing cash flow adjustment	(8,228)	—
Net cash from investing activities	16,003	21,754
<b>Cash flows from financing activities</b>		
Government grant income	32,971	34,073
Net cash from financing activities	32,971	34,073
<b>Net decrease in cash and cash equivalents</b>	(68,579)	(14,644)
<b>Cash and cash equivalents at beginning of year</b>	220,096	234,740
<b>Cash and cash equivalents at end of year</b>	151,517	220,096

The notes on pages 12 to 21 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 2025

---

#### 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 2025

---

#### 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 2025

---

#### 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
Fixtures and fittings	- 20% straight line
Motor vehicles	- 20% straight line

##### 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.

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.



# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

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

#### Year ended 31 March 2025

---

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

##### 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.

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.

# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

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

Year ended 31 March 2025

#### 5. Donations and grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations</b>			
Donations	140,680	–	140,680
<b>Grants</b>			
Government grant income	–	32,971	32,971
	<u>140,680</u>	<u>32,971</u>	<u>173,651</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	108,793	–	108,793
<b>Grants</b>			
Government grant income	–	34,073	34,073
	<u>108,793</u>	<u>34,073</u>	<u>142,866</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Nursery	277,130	–	277,130
Burial	–	77,934	77,934
Membership and event fees	409,922	–	409,922
	<u>687,052</u>	<u>77,934</u>	<u>764,986</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Nursery	268,517	–	268,517
Burial	–	62,425	62,425
Membership and event fees	390,214	–	390,214
	<u>658,731</u>	<u>62,425</u>	<u>721,156</u>

# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

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

Year ended 31 March 2025

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Nursery	278,330	–	278,330
Burial services	–	34,228	34,228
Synagogue services	483,525	40,072	523,597
Support costs	66,733	34,384	101,117
	<u>828,588</u>	<u>108,684</u>	<u>937,272</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Nursery	279,803	–	279,803
Burial services	–	50,767	50,767
Synagogue services	464,155	40,072	504,227
Support costs	56,757	37,257	94,014
	<u>800,715</u>	<u>128,096</u>	<u>928,811</u>

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

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2025 £	Total fund 2024 £
Nursery	278,330	–	35,567	313,897	320,578
Burial services	34,228	–	1,413	35,641	52,180
Synagogue services	485,879	37,718	56,846	580,443	552,753
Governance costs	–	–	7,291	7,291	3,300
	<u>798,437</u>	<u>37,718</u>	<u>101,117</u>	<u>937,272</u>	<u>928,811</u>

#### 9. Analysis of support costs

	Nursery £	Burial £	Synagogue £	Total 2025 £	Total 2024 £
Premises	–	1,413	–	1,413	1,413
Communications and IT	1,007	–	8,470	9,477	8,261
General office	–	–	15,067	15,067	14,702
Finance costs	–	–	1,714	1,714	1,499
Governance costs	–	–	7,291	7,291	3,300
Insurance	–	–	12,233	12,233	10,254
Motor and travel	–	–	6,685	6,685	6,108
Security	34,560	–	12,677	47,237	48,477
	<u>35,567</u>	<u>1,413</u>	<u>64,137</u>	<u>101,117</u>	<u>94,014</u>

# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

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

#### Year ended 31 March 2025

---

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

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

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>44,653</u>	<u>44,653</u>

#### 11. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,600</u>	<u>3,300</u>

#### 12. Staff costs

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

	2025 £	2024 £
Wages and salaries	427,590	395,190
Other employee benefits	<u>36,424</u>	<u>34,156</u>
	<u>464,014</u>	<u>429,346</u>

  

	2025 £	2024 £
Wages	388,085	359,651
Employers NIC	28,907	25,740
Redundancy pay		
Pension contributions	10,598	9,799
Other employee benefits	<u>36,424</u>	<u>34,156</u>
Total	<u>464,014</u>	<u>429,346</u>

The average head count of employees during the year was 20 (2024: 18). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Ministerial and educational	17	15
Managerial and administrative	<u>3</u>	<u>3</u>
	<u>20</u>	<u>18</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 13. 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 2025

## 14. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
At 1 April 2024 and 31 March 2025	<u>1,636,554</u>	<u>15,841</u>	<u>13,700</u>	<u>18,635</u>	<u>1,684,730</u>
<b>Depreciation</b>					
At 1 April 2024	207,425	6,336	13,700	–	227,461
Charge for the year	<u>41,485</u>	<u>3,168</u>	<u>–</u>	<u>–</u>	<u>44,653</u>
At 31 March 2025	<u>248,910</u>	<u>9,504</u>	<u>13,700</u>	<u>–</u>	<u>272,114</u>
<b>Carrying amount</b>					
At 31 March 2025	<u>1,387,644</u>	<u>6,337</u>	<u>–</u>	<u>18,635</u>	<u>1,412,616</u>
At 31 March 2024	<u>1,429,129</u>	<u>9,505</u>	<u>–</u>	<u>18,635</u>	<u>1,457,269</u>

## 15. Debtors and investments

	2025 £	2024 £
Trade debtors	238,529	154,322
Prepayments and accrued income	16,012	19,210
Burial fund investment	<u>455,472</u>	<u>413,700</u>
	<u>710,013</u>	<u>587,232</u>

## 16. Investments

	2025 £	2024 £
Other investments	<u>500,000</u>	<u>500,000</u>

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

	2025 £	2024 £
Payments received on account	5,000	23,470
Accruals and deferred income	<u>55,317</u>	<u>44,666</u>
	<u>60,317</u>	<u>68,136</u>

# HALE AND DISTRICT HEBREW CONGREGATION LTD

## Company Limited by Guarantee

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

#### Year ended 31 March 2025

#### 18. Government grants

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

	<b>2025</b>	2024
	<b>£</b>	<b>£</b>
Recognised in income from donations and legacies:		
Government grants income	<u>32,971</u>	<u>34,073</u>

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2024	Income £	Expenditure £	Gains and losses £	At 31 March 2025 £
General funds	<u>745,794</u>	<u>851,963</u>	<u>(828,588)</u>	<u>—</u>	<u>769,169</u>

  

	At 1 April 2023	Income £	Expenditure £	Gains and losses £	At 31 March 2024 £
General funds	<u>755,199</u>	<u>791,310</u>	<u>(800,715)</u>	<u>—</u>	<u>745,794</u>

##### Restricted funds

	At 1 April 2024	Income £	Expenditure £	Gains and losses £	At 31 March 2025 £
Burial fund	384,446	77,934	(35,641)	—	426,739
Sefer Torah	19,154	—	—	—	19,154
Building funds	1,433,367	—	(40,072)	—	1,393,295
Revaluation reserve	113,700	—	—	(8,228)	105,472
Nursery	—	32,971	(32,971)	—	—
	<u>1,950,667</u>	<u>110,905</u>	<u>(108,684)</u>	<u>(8,228)</u>	<u>1,944,660</u>

  

	At 1 April 2023	Income £	Expenditure £	Gains and losses £	At 31 March 2024 £
Burial fund	374,201	62,425	(52,180)	—	384,446
Sefer Torah	19,154	—	—	—	19,154
Building funds	1,473,439	—	(40,072)	—	1,433,367
Revaluation reserve	68,807	—	—	44,893	113,700
Nursery	1,771	34,073	(35,844)	—	—
	<u>1,937,372</u>	<u>96,498</u>	<u>(128,096)</u>	<u>44,893</u>	<u>1,950,667</u>

# HALE AND DISTRICT HEBREW CONGREGATION LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

## 20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	38,386	1,374,228	1,412,614
Current assets	791,100	570,432	1,361,532
Creditors less than 1 year	(60,317)	—	(60,317)
<b>Net assets</b>	<u>769,169</u>	<u>1,944,660</u>	<u>2,713,829</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	—	1,457,269	1,457,269
Current assets	813,930	493,398	1,307,328
Creditors less than 1 year	(68,136)	—	(68,136)
<b>Net assets</b>	<u>745,794</u>	<u>1,950,667</u>	<u>2,696,461</u>

## 21. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	At 31 Mar 2025 £
Cash at bank and in hand	220,096	(68,579)	151,517
Current asset investments	500,000	—	500,000
	<u>720,096</u>	<u>(68,579)</u>	<u>651,517</u>

# **HALE AND DISTRICT HEBREW CONGREGATION LTD**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2025**

---

**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

Year ended 31 March 2025

---

	2025 £	2024 £
<b>Income and endowments</b>		
<b>Donations and grants</b>		
Donations	140,680	108,793
Government grant income	32,971	34,073
	<u>173,651</u>	<u>142,866</u>
 <b>Charitable activities</b>		
Nursery	277,130	268,517
Burial	77,934	62,425
Membership and event fees	409,922	390,214
	<u>764,986</u>	<u>721,156</u>
 <b>Investment income</b>		
Income from other investments	24,231	21,754
Bank interest receivable	—	2,032
	<u>24,231</u>	<u>23,786</u>
 <b>Total income</b>	<u><u>962,868</u></u>	<u><u>887,808</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 2025

	2025 £	2024 £
	2025 £	2024 £
<b>Expenditure on charitable activities</b>		
<b>Nursery</b>		
<i>Activities undertaken directly</i>		
Wages/salaries	218,101	227,144
Direct charitable activity 1 - other employee benefits	10,000	—
Repairs & maintenance	23,933	19,441
Books and educational presentations	1,775	3,477
Printing postage and stationery	3,240	5,017
Nursery expenses	1,478	1,818
Nursery catering	12,424	13,781
Nursery external resources	7,379	8,671
	<u>278,330</u>	<u>279,349</u>
<b>Grant funding activities</b>		
Nursery donations	—	454
	<u>—</u>	<u>454</u>
<b>Support costs</b>		
Telephone	1,007	972
Security costs and nursery expenses	34,560	39,803
	<u>35,567</u>	<u>40,775</u>
<b>Burial services</b>		
<i>Activities undertaken directly</i>		
Light & heat	401	1,352
Ohel maintenance	10,146	25,586
Other office costs	3,941	2,055
Interest on bank loans and overdrafts	19	29
Burial costs	19,721	21,745
	<u>34,228</u>	<u>50,767</u>
<b>Support costs</b>		
Depreciation	1,413	1,413

# HALE AND DISTRICT HEBREW CONGREGATION LTD

Company Limited by Guarantee

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

Year ended 31 March 2025

	2025 £	2024 £
<b>Synagogue services</b>		
<b><i>Activities undertaken directly</i></b>		
Paper, cleaning and materials	1,867	1,758
Wages/salaries	209,489	168,046
Other employee benefits	26,424	34,156
Bal Korei	1,746	1,273
Light & heat	34,663	42,790
Repairs & maintenance	38,320	39,605
Books and educational presentations	399	—
Legal and professional fees	562	4,072
Portakabin	4,555	4,176
Depreciation	43,240	43,240
Yomtov expenses	29,845	32,291
Social and fun committee expenses	39,207	39,150
Festival and Kiddushim	55,562	55,820
	<u>485,879</u>	<u>466,377</u>
<b><i>Grant funding activities</i></b>		
Donations given	<u>37,718</u>	<u>37,850</u>
<b><i>Support costs</i></b>		
Insurance	12,233	10,254
Other motor/travel costs	6,685	6,108
Telephone	8,470	7,289
Other office costs	11,532	11,167
Interest on bank loans and overdrafts	1,714	1,499
Affiliation fees	3,535	3,535
Security	12,677	8,674
	<u>56,846</u>	<u>48,526</u>
<b><i>Governance costs</i></b>		
Accountancy fees	<u>7,291</u>	<u>3,300</u>
<b>Expenditure on charitable activities</b>	<u>937,272</u>	<u>928,811</u>
<b>Net income/(expenditure)</b>	<u>25,596</u>	<u>(41,003)</u>