

REGISTERED CHARITY NUMBER: 1187296

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
The Cheadle and Gatley Eruv**

Harts Limited
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX

The Cheadle and Gatley Eruv

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for the Year Ended 31 December 2023**

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The Cheadle and Gatley Eruv

Report of the Trustees for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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

The advancement of the Jewish faith in the observance of the Sabbath for the benefit of the public through:

1. The establishment and maintenance of an eruv and
2. The promotion of Jewish teaching concerning the observance of the Sabbath

In the first year of the charity's operations (2020) the activities were supporting the planning application for the eruv through the local council planning stages. Planning application was granted in October 2020.

The Trustees can confirm they have had regard to the guidance issued by the Charity Commission on public benefit.

Voluntary Income was the sole basis for funding in the first year.

ACHIEVEMENT AND PERFORMANCE

The first year of the Charity's operation (2020) achieved the local planning application, allowing for the next stages to commence - fundraising and the build of the eruv in succeeding years.

Fundraising was limited to that required to complete the formal planning application process, though the hiring of experts, preparation and submission of plans and appearance at council planning sessions, presentations and question answering.

Due to Covid, the charity was dormant in 2022 and 2023.

It is now believed that the future of the Eruv project is in doubt due to lack of support and reduced numbers of congregants in the area.

A decision will be needed during 2024 as to its future.

FINANCIAL REVIEW

In review of the charity's financial position at the end of the period, ready to start main fundraising but subject to further discussions with local interested parties.

Reserves to be built in the following main fundraising year as a basis for the eruv build (including contingency funds) and ongoing maintenance.

The amount of reserves held was £9,458 in 2022 and 2023, however this figure will need to be reduced should the Eruv project be cancelled.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing document is the 'Foundation' Model Constitution.

The Cheadle and Gatley Eruv is a charitable incorporated organisation.

The trustee selection method is stated in Constitution:

S(9) - Functions and Duties of Charity Trustees

S(10) Appointment of charity trustees:

- A period of at least 3 years by resolution passed at a properly convened meeting of the charity trustees
- Having regard to the skills, knowledge & experience needed for the effective administration of the CIO.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1187296

The Cheadle and Gatley Eruv

**Report of the Trustees
for the Year Ended 31 December 2023**

Principal address

The Cheadle & Gatley Eruv Office
Yeshurun Hebrew Congregation
Coniston Road
Gatley, Cheadle
Cheshire
SK8 4AP

Trustees

Mr B Searle (resigned 6.3.23)
Mr J Bor
Mr R B Burman (resigned 6.3.23)

Approved by order of the board of trustees on 10 October 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'J Bor', with a long horizontal flourish extending to the right.

Mr J Bor - Trustee

The Cheadle and Gatley Eruv

**Statement of Financial Activities
for the Year Ended 31 December 2023**

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
NET INCOME		-	-
RECONCILIATION OF FUNDS			
Total funds brought forward		9,458	9,458
TOTAL FUNDS CARRIED FORWARD		<u>9,458</u>	<u>9,458</u>

The notes form part of these financial statements

The Cheadle and Gatley Eruv

Balance Sheet
31 December 2023

		31.12.23 Unrestricted fund £	31.12.22 Total funds £
CURRENT ASSETS	Notes		
Debtors	4	9,345	9,345
Cash at bank		113	113
		<u>9,458</u>	<u>9,458</u>
NET CURRENT ASSETS		<u>9,458</u>	<u>9,458</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>9,458</u>	<u>9,458</u>
NET ASSETS		<u>9,458</u>	<u>9,458</u>
FUNDS	5		
Unrestricted funds		<u>9,458</u>	<u>9,458</u>
TOTAL FUNDS		<u>9,458</u>	<u>9,458</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 October 2024 and were signed on its behalf by:



Mr J Bor - Trustee

The notes form part of these financial statements

The Cheadle and Gatley Eruv

Notes to the Financial Statements for the Year Ended 31 December 2023

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.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
NET INCOME	-
RECONCILIATION OF FUNDS	
Total funds brought forward	9,458
TOTAL FUNDS CARRIED FORWARD	<u>9,458</u>

The Cheadle and Gatley Eruv

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Prepayments	<u>9,345</u>	<u>9,345</u>

Other debtors represent costs to date which will be capitalised once the Eruv is constructed.

5. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	9,458	-	9,458
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>9,458</u>	<u>-</u>	<u>9,458</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>-</u>	<u>-</u>	<u>-</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.