

BRADFORD HEBREW CONGREGATION

England & Wales · Charity number 1189757

Details

Status Registered

Legal form CIO

Registered 2020-06-02

Register [View on the Charity Commission register](#)

Contact

Address Apartment 5
71 Grove Road
Ilkley
West Yorkshire
LS29 9PQ

Phone 07768867924

Email albertking7648@gmail.com

Activities

Objects: TO ADVANCE THE ORTHODOX JEWISH RELIGION FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENT OF FAITH APPEARING IN THE SCHEDULE, PRIMARILY BUT NOT EXCLUSIVELY BY MAKING SUCH FINANCIAL AND ADMINISTRATIVE PROVISION AS THE TRUSTEES SHALL DEEM NECESSARY AND PROPER TO SECURE THE BURIAL RIGHTS OF THE REMAINING 'CONGREGATION MEMBERS' AND PROVIDE FOR THE MAINTENANCE OF THE CEMETERY AND PROVIDE FOR THE SPIRITUAL NEEDS OF GREATER BRADFORD ORTHODOX JEWRY.

Activities: To advance the Orthodox Jewish religion for the benefit of the public, primarily but not exclusively by making such financial and administrative provision as the Trustees shall deem necessary and proper to secure the burial rights of the remaining Congregation Members, provide for the maintenance of the cemetery, and provide for the spiritual needs of Greater Bradford Orthodox Jewry.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- Bradford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£33,815	£18,057	-	-
2024-12-31	£15,489	£13,262	-	-
2023-12-31	£15,489	£13,262	-	-
2022-12-31	£7,046	£9,184	-	-
2021-12-31	£6,257	£8,917	-	-

Trustees

Name	Role	Appointed
ALBERT KING	Chair	2020-06-02
HANNEKE DYE		2020-06-02
MICHAEL DAVID FREUND		2020-06-02
ROBERT PHILLIPS		2025-04-24

BRADFORD HEBREW CONGREGATION

England & Wales - Charity number 1189757

Accounts

**Bradford Hebrew Congregation
REGISTERED CHARITY
NUMBER
1189757**

ACCOUNTS

FOR THE YEAR TO 31ST DECEMBER 2025

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Bradford Hebrew Congregation
YEAR ENDED 31ST DECEMBER 2025

Trustees Report 2025

Bradford Hebrew Congregation (BHC), became a Charitable Incorporated Organisation (CIO) on 2nd June 2020 as Registered Charity Number 1189757.

The transfer of all the assets and three historic agreements with Bradford Metropolitan District Council regarding our Cemetery took place on 6th July 2020. Both the Charity Commissioners and BMDC gave their prior approval.

The CIO has a governing document and charitable objects, which are publicly available online: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/5159325/governing-document>

Robert Philips, nephew of the late Betty Korn was appointed Trustee on 21st April 2025. Any other person interested in becoming a BHC Trustee should contact Albert King.

The Trustees attach herewith the 2025 Accounts, which have been independently examined by Jody Kendall, Chartered Accountant, of Ilkley.

The Trustees remind Burial Scheme Members and certain others, who have expressed wishes to be buried in our Birks Fold cemetery, that they are also Burial Scheme Members of Etz Chaim Synagogue, Leeds and their funerals are assured.

The BHC Burial Scheme Levy on death was increased to £3000 in April 2025.

We are grateful to Etz Chaim Synagogue, Leeds and in particular to Rabbi Anthony Gilbert, for their continuing care to Bradford congregants.

The funeral for Ruth Kaye took place in March 2025.

Maintenance our cemetery by C Stewart Ltd, has been satisfactory. Ohel maintenance continues to be managed by Mrs Margaret Birch (ex-Waxman's).

Safety concerns on a large number of memorials in our cemetery have been identified and the relatives contacted where known and remedial action taken. Identification is continuing but significant funds will be needed to make memorials safe.

Bradford Hebrew Congregation
YEAR ENDED 31ST DECEMBER 2025

Trustees Report 2025 (continued)

A very generous donation of £10000 was received from Graham, Nigel, and Stephen Morris via the J E Morris Charitable Trust Fund.

Approval has been received from HMRC to claim Gift Aid on personal donations.

Further donations would be very welcome and would alleviate the safety cost burden on BHC.

Bradford Civic Society have agreed to place a blue plaque at the Bradford Kindertransport Hostel in Manningham. Thomas Black has kindly funded the cost.

Our surplus for 2025 was £15,558, and our closing Bank/Building Society balances totalled £283,834.

No Specific Reserves have been allocated and our funds, in overall terms, are intended to cover future cemetery maintenance & costs, funeral and memorials expenses etc.

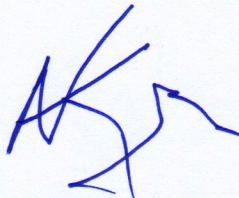
Albert King

Hanneke Dye

Michael Freund

Robert Phillips

SH February 2026



Bradford Hebrew Congregation
YEAR ENDED 31ST DECEMBER 2025

Independent Examiners Report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 12 / 2025. As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

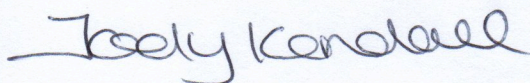
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

· the accounting records were not kept in accordance with section 130 of the Charities Act; or

· the accounts did not accord with the accounting records;

or · the accounts did 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.



J Kendall ACA
8 Craiglands Park, Ilkley, LS29 8SX

7th
February 2026

Bradford Hebrew Congregation
YEAR ENDED 31ST DECEMBER 2025

STATEMENT OF FINANCIAL ACTIVITIES

	2025	2024
	<u>£</u>	<u>£</u>
Burial Income		
Burial levies	2,500	2,500
Non Member Funeral cost recoveries	6,927	3,842
Commissions etc	4,753	1,771
Cemetery collections	191	305
Total Burial Income	<u>14,371</u>	<u>8,417</u>
Donations	11,100	0
Interest Received	8,344	8,714
Total Income	<u>33,815</u>	<u>17,131</u>
Burial Expenditure		
Undertakers Charges and Council fees	(8,032)	(5,719)
Ministers	(350)	(450)
Total Burial Expenditure	<u>(8,382)</u>	<u>(6,169)</u>
Cemetery Expenditure		
Rates	(120)	(120)
Water	(82)	(59)
Electricity	(275)	(120)
Insurance	(693)	(637)
Ground Maintenance	(6,331)	(5,058)
Cemetery Supervision M Birch	(820)	(1,800)
Special Cemetery Expenditure		
Hostel plaque	(943)	0
Trees	0	(800)
General Expenditure		
Sundry Expenses	(412)	(174)
Total Expenditure	<u>(18,057)</u>	<u>(14,936)</u>
Surplus/(Deficit) for the year	<u>15,758</u>	<u>2,195</u>


Bradford Hebrew Congregation
YEAR ENDED 31ST DECEMBER 2025

BALANCE SHEET

	2025	2024
	<u>£</u>	<u>£</u>
Current Assets		
Barclays Bank	20,067	85,496
Charity Bank	85,000	0
Skipton Building Society	8,767	8,521
Hampshire Trust	85,000	85,000
Cambridge and Counties Bond	85,000	89,060
Total Net Assets	<u>283,834</u>	<u>268,076</u>
Reserves		
Brought forward	268,076	265,881
Surplus/(Deficit) for the year	<u>15,758</u>	<u>2,195</u>
Carried forward	<u>283,834</u>	<u>268,076</u>

The constitution does not require the CIO to obtain an audit of its accounts for the year in question in accordance with the Charities SORP. The trustees acknowledge their responsibilities for complying with the requirements of the SORP with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to the CIO, FRS 102 (effective January 2019).



Albert King
(Chair)

5 February 2026

NOTES TO THE ACCOUNTS

1 Accounting policies

The accounts have been prepared in line with the applicable Charity Law in the Jurisdiction of registration. The CIO has adopted FRS 102 and the Charities SORP.

The Charity is exempt from the requirement to prepare a cashflow.

The Charity is required to have an independent examination as set out in the constitution.

The accounts are prepared on a receipts and payments basis.

BRADFORD HEBREW CONGREGATION

England & Wales - Charity number 1189757

Accounts

**Bradford Hebrew Congregation
REGISTERED CHARITY
NUMBER
1189757**

ACCOUNTS

FOR THE YEAR TO 31ST DECEMBER 2024

**Bradford Hebrew Congregation
YEAR ENDED 31ST DECEMBER 2024**

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Trustees Report 2024

Bradford Hebrew Congregation (BHC), became a Charitable Incorporated Organisation (CIO) on 2nd June 2020 as Registered Charity Number 1189757.

The Trustees established the formation of the CIO and the transfer of all the assets and three historic agreements with Bradford Metropolitan District Council regarding the Cemetery took place on 6th July 2020. Both the Charity Commissioners and BMDC gave their prior approval.

The CIO has a governing document and charitable objects, which are publicly available online: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/5159325/governing-document>

The Trustees attach herewith the 2024 Accounts, which have been independently examined by Jody Kendall, Chartered Accountant, of Ilkley.

Any person interested in becoming a BHC Trustee should contact Albert King.

The Trustees remind Burial Scheme Members and certain others, who have expressed wishes to be buried in our Birks Fold cemetery, that they are also Burial Scheme Members of Etz Chaim Synagogue, Leeds and their funerals are assured.

The BHC Burial Scheme Levy on death continues at £2500.

We are grateful to Etz Chaim Synagogue, Leeds and in particular to Rabbi Anthony Gilbert, for their continuing care to Bradford congregants.

Funerals for two non-members, (Mr Jascha Rodgers and Dr Ralph Kaner) took place in 2024.

A Memorial was consecrated in 2024 for our late Vice-President Mr Leonard Korn.

'JRR Gardening' proved inadequate in maintaining our cemetery and in June 2024 were replaced by 'C Stewart Ltd'. Ohel maintenance continues to be managed by Mrs Margaret Birch (ex-Waxman's).

Further tree maintenance has taken place. We continue to assess potential improvements to our cemetery regarding exterior walls/old broken stones, etc.

We have installed a camera security system at the cemetery and introduced the capability to receive 'cashless' donations.

Bradford Hebrew Congregation
YEAR ENDED 31ST DECEMBER 2024

Trustees Report 2024 (ctd)

Our surplus for 2024 was £2,195, and our closing Bank/Building Society balances totalled £268,076.

No Specific Reserves have been allocated and our funds, in overall terms, are intended to cover future cemetery maintenance & costs, funeral and memorials expenses etc.

Albert King
February 2025

Hanneke Dye

Michael Freund



Albert King

Independent Examiners Report

Respective responsibilities of the trustees and the examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS 102)).

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



J Kendall ACA
8 Craiglunds Park, Ilkley, LS29 8SX

15th February 2025

Bradford Hebrew Congregation
YEAR ENDED 31ST DECEMBER 2024

STATEMENT OF FINANCIAL ACTIVITIES

	2024	2023
	£	£
Burial Income		
Burial levies	2,500	7,500
Reservation fee	0	0
Non Member Funeral cost recoveries	3,842	0
Commissions etc	1,771	2,760
Cemetery collections	305	155
Total Burial Income	8,417	10,415
Donations	0	0
Interest Received	8,714	5,074
Total Income	17,131	15,489
Burial Expenditure		
Undertakers Charges and Council fees	(5,719)	(7,785)
Ministers	(450)	(525)
Burial Scheme fees	0	0
Total Burial Expenditure	(6,169)	(8,310)
Cemetery Expenditure		
Rates	(120)	(6)
Water	(59)	(57)
Electricity	(120)	(111)
Insurance	(637)	(772)
Ground Maintenance	(5,058)	(2,736)
Cemetery Supervision M Birch	(1,800)	(957)
Special Cemetery Expenditure		
Waxman plaque	0	(139)
Trees	(800)	0
General Expenditure		
Sundry Expenses	(174)	(175)
Charitable Donation	0	0
Total Expenditure	(14,936)	(13,262)
Surplus/(Deficit) for the year	2,195	2,228

Bradford Hebrew Congregation
YEAR ENDED 31ST DECEMBER 2024

BALANCE SHEET

	2024	2023
	£	£
Current Assets		
Barclays Bank	85,496	87,645
Skipton Building Society	8,521	8,237
Hampshire Trust	85,000	85,000
Cambridge and Counties Bond	89,060	85,000
Total Net Assets	<u>268,076</u>	<u>265,881</u>
Reserves		
Brought forward	265,881	263,654
Surplus/(Deficit) for the year	<u>2,195</u>	<u>2,228</u>
Carried forward	<u>268,076</u>	<u>265,881</u>

The constitution does not require the CIO to obtain an audit of its accounts for the year in question in accordance with the Charities SORP. The trustees acknowledge their responsibilities for complying with the requirements of the SORP with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to the CIO, FRS 102 (effective January 2019).



Albert King
February 2025

NOTES TO THE ACCOUNTS

1 Accounting policies

The accounts have been prepared in line with the applicable Charity Law in the Jurisdiction of registration. The CIO has adopted FRS 102 and the Charities SORP.

The Charity is exempt from the requirement to prepare a cashflow.

The Charity is required to have an independent examination as set out in the constitution.

The accounts are prepared on a receipts and payments basis.

BRADFORD HEBREW CONGREGATION

England & Wales - Charity number 1189757

Accounts

**Bradford Hebrew Congregation
REGISTERED CHARITY
NUMBER
1189757**

ACCOUNTS

FOR THE YEAR TO 31ST DECEMBER 2023

**Bradford Hebrew Congregation
YEAR ENDED 31ST DECEMBER 2023**

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Trustees Report

Bradford Hebrew Congregation BHC, previously an Unincorporated Charity, was entered onto the Register of Charities as a Charitable Incorporated Organisation (CIO) on 2nd June 2020 with the Registered Charity Number 1189757.

The Trustees of the CIO approved the formation of the CIO and the transfer of all the assets and three historic agreements with Bradford Metropolitan District Council regarding the Cemetery, took place on 6th July 2020. Both the Charity Commissioners and BMDC gave their prior approval.

The CIO has a governing document and charitable objects, which are publicly available online: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/5159325/governing-document>

Any person interested in becoming a BHC Trustee should contact Albert King.

The Trustees attach herewith the 2023 Accounts, which have been independently examined by Jody Kendall, Chartered Accountant, of Ilkley.

The Trustees remind Burial Scheme Members and certain others, who have expressed a wish to be buried in our Birks Fold cemetery, that they are also Burial Scheme Members of Etz Chaim Synagogue, Leeds and their funerals are assured.

The BHC Burial Scheme Levy on death has been increased to £2500.

We are grateful to Etz Chaim Synagogue, Leeds and in particular to Rabbi Anthony Gilbert, for their continuing care to Bradford congregants.

Funerals for our ex-Vice-President Leonard Korn and Denis Colman took place in 2023.

Memorials were consecrated in 2023 for the late Mrs L Waxman, Professor I Goodman & Mr J Greenberg.

'Bradford Works' ceased to maintain our cemetery in November 2023 and 'JRR Gardening' have been appointed in their place. The Ohel, continues to be managed by Mrs Margaret Birch (ex-Waxman's).

We continue to assess improvements to our cemetery e.g., further tree maintenance, improved pathways, bird detritus problem on gravestones, repair work to walls/old broken stones, etc.

Our profit for 2023 was £2,228, and our closing Bank/Building Society balances totalled £265,881.

Bradford Hebrew Congregation
YEAR ENDED 31ST DECEMBER 2023

No Specific Reserves have been allocated and our funds, in overall terms, are intended to cover future cemetery maintenance & costs, funeral and memorials expenses etc.

Albert King, Hanneke Dye, Michael Freund

March 2024

Structure and Governance

The Charity is a CIO registered 2nd June 2020

Principal address

Apt. 5, Ghyllcliffe,
71 Grove Road,
Ilkley,
LS29 9PQ

Trustees

Albert Aubrey Benjamin King
Hanneke Dye
Michael David Freund



Albert King

10th April 2024

Bradford Hebrew Congregation
YEAR ENDED 31ST DECEMBER 2023

Independent Examiners Report

Respective responsibilities of the trustees and the examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

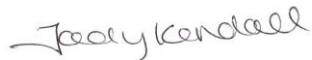
1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS 102)).

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



J Kendall ACA
8 Craiglands Park, Ilkley, LS29 8SX

10th April 2024

Bradford Hebrew Congregation
YEAR ENDED 31ST DECEMBER 2023

STATEMENT OF FINANCIAL ACTIVITIES

	2023	2022
	£	£
Burial Income		
Burial levies	7,500	2,000
Reservation fee	0	500
Commissions etc	2,760	768
Cemetery collections	155	239
Total Burial Income	10,415	3,507
Donations	0	165
Interest Received	5,074	3,373
Total Income	15,489	7,046
Burial Expenditure		
Undertakers Charges and Council fees	(7,785)	(2,966)
Ministers	(525)	(500)
Burial Scheme fees	0	(44)
Total Burial Expenditure	(8,310)	(3,510)
Cemetery Expenditure		
Rates	(6)	(115)
Water	(57)	(51)
Electricity	(111)	(121)
Insurance	(772)	(625)
Ground Maintenance	(2,736)	(2,736)
Cemetery Supervision M Birch	(957)	(1,500)
Special Cemetery Expenditure		
Waxman plaque	(139)	0
General Expenditure		
Calendars	0	(214)
Sundry Expenses	(175)	(111)
Charitable Donation	0	(200)
Total Expenditure	(13,262)	(9,184)
Surplus/(Deficit) for the year	2,228	(2,138)

Bradford Hebrew Congregation
YEAR ENDED 31ST DECEMBER 2023

BALANCE SHEET

	2023	2022
	<u>£</u>	<u>£</u>
Current Assets		
Barclays Bank	87,645	85,614
Skipton Building Society	8,237	8,040
Hampshire Trust	85,000	85,000
Cambridge and Counties Bond	85,000	85,000
Total Net Assets	<u>265,881</u>	<u>263,654</u>
Reserves		
Brought forward	263,654	265,792
Surplus/(Deficit) for the year	<u>2,228</u>	<u>(2,138)</u>
Carried forward	<u>265,881</u>	<u>263,654</u>

The constitution does not require the CIO to obtain an audit of its accounts for the year in question in accordance with the Charities SORP. The trustees acknowledge their responsibilities for complying with the requirements of the SORP with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to the CIO, FRS 102 (effective January 2019).



Albert King
10th April 2024

NOTES TO THE ACCOUNTS

1 Accounting policies

The accounts have been prepared in line with the applicable Charity Law in the Jurisdiction of registration. The CIO has adopted FRS 102 and the Charities SORP.

The Charity is exempt from the requirement to prepare a cashflow.

The Charity is required to have an independent examination as set out in the constitution.

The accounts are prepared on a receipts and payments basis.

BRADFORD HEBREW CONGREGATION

England & Wales - Charity number 1189757

Accounts

**Bradford Hebrew Congregation
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ACCOUNTS

FOR THE YEAR TO 31ST DECEMBER 2022

**Bradford Hebrew Congregation
YEAR ENDED 31ST DECEMBER 2022**

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Trustees Report

Bradford Hebrew Congregation BHC, previously an Unincorporated Charity, was entered onto the Register of Charities as a Charitable Incorporated Organisation (CIO) on 2nd June 2020 with the Registered Charity Number **1189757**.

The CIO has a revised governing document and charitable objects, both of which are publicly available online: <https://register-of-charities.Charitycommission.gov.uk/Charity-search/-/Charity-details/5159325/governing-document> or by application to Albert King.

All the assets of the Unincorporated Charity and the three historic agreements with Bradford Metropolitan District Council regarding the Cemetery, were transferred to the CIO on 6th July 2020, with both BMDC's and the Charity Commissioners' prior approval

The Trustees of the CIO approved decisions including the formation of the CIO and the transfer of assets and BMDC agreements to the CIO.

Any person interested in becoming a BHC Trustee should contact Albert King.

The Trustees attach herewith the 2022 Accounts, which have been independently examined by Jody Kendall, Chartered Accountant, of Ilkley.

The Trustees remind Burial Scheme Members and certain others, who have expressed a wish to be buried in our Birks Fold cemetery that they are also Burial Scheme Members of Etz Chaim Synagogue, Leeds and their funerals are assured.

The BHC Burial Scheme Levy on death has remained unchanged for some years at £2000, but due to inflation, the Trustees intend to increase the Levy forthwith to £2500.

We are grateful to Etz Chaim Synagogue, Leeds and in particular to Rabbi Anthony Gilbert, for their continuing care to Bradford congregants.

The funerals for our ex-President's wife Lilly Waxman who died in Spain and Professor Isaac Goodman took place in 2022.

The continued maintenance of our cemetery by 'Bradford Works' and the Ohel, both under the supervision of Mrs Margaret Birch (ex-Waxman's), have, we believe, held their improvement. We continue to assess improvements to our cemetery e.g., improved pathways, bird detritus problem on gravestones, repair work to walls/old broken stones, further tree maintenance etc.

Bradford Hebrew Congregation
YEAR ENDED 31ST DECEMBER 2022

Our deficit for 2021 was £2138, and our closing Bank/Building Society balances totalled £263,654.

Albert King, Hanneke Dye, Michael Freund,

March 2023

A handwritten signature in blue ink, appearing to read 'AK', is written over a faint, light blue grid background.

Structure and Governance

The Charity is a CIO registered 2nd June 2020

Principal address

Apt.5, 71 Grove Road
Ilkley
West Yorkshire
LS29 9PQ

Trustees

Albert Aubrey Benjamin King
Hanneke Dye
Michael David Freund

Independent Examiners Report

Respective responsibilities of the trustees and the examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS 102)).

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



9th March 2023
J Kendall ACA
Institute of Chartered Accountants of England and Wales (ICAEW)
8 Craiglands Park, Ilkley, LS29 8SX

Bradford Hebrew Congregation
YEAR ENDED 31ST DECEMBER 2022

STATEMENT OF FINANCIAL ACTIVITIES

	2022	2021
	£	£
Burial Income		
Burial levies	2,000	2,000
Reservation fee	500	200
Commissions etc	768	0
Cemetery collections	239	133
Total Burial Income	3,507	2,333
Donations	165	100
Donation Alison Ryde née Morris'	0	500
Interest Received	3,373	3,324
Total Income	7,046	6,257
Burial Expenditure		
Undertakers Charges and Council fees	(2,966)	(3,685)
Ministers	(500)	(200)
Burial Scheme fees	(44)	0
Total Burial Expenditure	(3,510)	(3,885)
Cemetery Expenditure		
Rates	(115)	(115)
Water	(51)	(51)
Electricity	(121)	(600)
Insurance	(625)	(596)
Ground Maintenance	(2,736)	(1,894)
Cemetery Supervision M Birch	(1,500)	(918)
Special Cemetery Expenditure		
Tree Felling	0	(650)
General Expenditure		
Calendars	(214)	0
Sundry Expenses	(111)	(108)
Charitable Donation	(200)	(100)
Total Expenditure	(9,184)	(8,917)
Surplus/(Deficit) for the year	(2,138)	(2,660)

Bradford Hebrew Congregation
YEAR ENDED 31ST DECEMBER 2022

BALANCE SHEET

	2022	2021
	<u>£</u>	<u>£</u>
Current Assets		
Barclays Bank	85,614	86,249
Skipton Building Society	8,040	8,009
Yorkshire Bank	0	86,534
Hampshire Trust	85,000	85,000
Cambridge and Counties Bond	85,000	0
Total Net Assets	<u><u>263,654</u></u>	<u><u>265,792</u></u>
Reserves		
Brought forward	265,792	268,452
Surplus/(Deficit) for the year	<u>(2,138)</u>	<u>(2,660)</u>
Carried forward	<u><u>263,654</u></u>	<u><u>265,792</u></u>

The constitution does not require the CIO to obtain an audit of its accounts for the year in question in accordance with the Charities SORP. The trustees acknowledge their responsibilities for complying with the requirements of the SORP with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to the CIO, FRS 102 (effective January 2019).



Albert King
March 2023

Bradford Hebrew Congregation
YEAR ENDED 31ST DECEMBER 2022

NOTES TO THE ACCOUNTS

1 Accounting policies

The accounts have been prepared in line with the applicable Charity Law in the Jurisdiction of registration. The CIO has adopted FRS 102 and the Charities SORP.

The Charity is exempt from the requirement to prepare a cashflow.

The Charity is required to have an independent examination as set out in the constitution.

The accounts are prepared on a receipts and payments basis.

2 Transfer of Business

On the 6th July 2020 the operations of Bradford Hebrew Congregation were transferred to the CIO.

BRADFORD HEBREW CONGREGATION

England & Wales - Charity number 1189757

Accounts

**Bradford Hebrew Congregation
REGISTERED CHARITY
NUMBER
1189757**

ACCOUNTS

FOR THE YEAR TO 31ST DECEMBER 2021

Bradford Hebrew Congregation
YEAR ENDED 31ST DECEMBER 2021

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Trustees Report	3 to 4
Independent Examiners Report	5
Income and Expenditure Account	6
Balance Sheet	7

Trustees Report

Bradford Hebrew Congregation BHC an Unincorporated Charity, for at least 30 years, governed by laws originating from its inception and largely pertaining to a fully functioning community with a synagogue, was entered onto the Register of Charities as a Charitable Incorporated Organisation (CIO) on 2nd June 2020 with the Registered Charity Number **1189757**.

The CIO has a new governing document and 'new' charitable objects, both of which are publicly available online: <https://register-of-charities.Charitycommission.gov.uk/Charity-search/-/Charity-details/5159325/governing-document> or by application to Albert King.

All the assets of the Unincorporated Charity and the three historic agreements with Bradford Metropolitan District Council regarding the Cemetery, were transferred to the CIO on 6th July 2020, with both BMDC's and the Charity Commissioners' prior approval

The Trustees of the CIO were identical to the Unincorporated Charity and they have approved decisions including the formation of the CIO and the transfer of assets and BMDC agreements to the CIO.

Richard Hecht, having relocated to the South of England, resigned as a Trustee on 15 January 2022. Any person interested in becoming a BHC Trustee should contact Albert King.

The Trustees attach herewith the 2021 Accounts, which have been independently examined by Jody Kendall, Chartered Accountant, of Ilkley.

The Trustees remind Burial Scheme Members and certain others, who have recently expressed a wish to be buried in our Birks Fold cemetery that they are also Burial Scheme Members of Etz Chaim Synagogue, Leeds and their funerals are assured.

THE BHC Burial Scheme Levy on death has remained unchanged at £2000. We are grateful to Etz Chaim Synagogue, Leeds and in particular to Rabbi Anthony Gilbert, for their continuing care to Bradford congregants.

Our only funeral was for very long-standing member Dr Barry Benster and took place in June 2021.

A memorial unveiling for our late President Mr Albert Waxman, postponed due to COVID-19 was held on 5th September 2021 and was available either by attendance or by viewing/contributing on 'Zoom'.

The continued maintenance of our cemetery by 'Bradford Works' and the Ohel, both under the supervision of Mrs Margaret Birch (ex Waxman's), have, we believe, held their improvement.

Bradford Hebrew Congregation
YEAR ENDED 31ST DECEMBER 2021

Our deficit for 2021 was £2660, and our closing Bank/Building Society balances totalled £265,792.

We continue to assess improvements to our cemetery e.g. improved pathways, bird detritus problem on gravestones, repair work to walls/old broken stones, further tree maintenance etc.

Albert King, Hanneke Dye, Michael Freund,

February 2022

Structure and Governance

The Charity is a CIO registered 2nd June 2020

Principal address

Hillfoot
25, Ben Rhydding Drive
Ilkley
LS29 8AY

Trustees

Albert Aubrey Benjamin King
Hanneke Dye
Michael David Freund
Richard Maxwell Hecht (resigned 22 January 2022)



Albert King
14th February 2022

Independent Examiners Report

Respective responsibilities of the trustees and the examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS 102)).

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Name: J Kendall ACA



Relevant professional qualification or body: ACA

Date: 14/2/22

J Kendall ACA
8 Craiglands Park
Ilkley

LS29 8SX

Bradford Hebrew Congregation
YEAR ENDED 31ST DECEMBER 2021

STATEMENT OF FINANCIAL ACTIVITIES

	2021	2020
	£	£
Burial Income		
Burial levies	2,200	200
Commissions etc	0	1,769
Cemetery collections	133	
Total Burial Income	2,333	1,969
Donations	100	500
Donation Alison Ryde née Morris'	500	0
Interest Received	3,324	2,107
Total Income	6,257	4,576
Burial Expenditure		
Undertakers Charges and Council fees	(3,685)	0
Ministers	(200)	0
Total Burial Expenditure	(3,885)	0
Cemetery Expenditure		
Rates	(115)	(115)
Water	(51)	(158)
Electricity	(600)	(142)
Insurance	(596)	(619)
Ground Maintenance	(1,894)	(2,462)
Cemetery Supervision M Birch	(918)	(927)
Special Cemetery Expenditure		
Tree Felling	(650)	0
General Expenditure		
Calendars	0	(167)
Sundry Expenses	(108)	(25)
Charitable Donation	(100)	0
Total Expenditure	(8,917)	(4,615)
Surplus/(Deficit) for the year	(2,660)	(39)

Bradford Hebrew Congregation
YEAR ENDED 31ST DECEMBER 2021

BALANCE SHEET

	2021	2020
	£	£
Current Assets		
Barclays Bank	86,249	90,447
Skipton Building Society	8,009	8,005
Yorkshire Bank	86,534	85,000
Hampshire Trust	85,000	85,000
Total Net Assets	<u>265,792</u>	<u>268,452</u>
Reserves		
Brought forward	268,452	268,491
Surplus/(Deficit) for the year	<u>(2,660)</u>	<u>(39)</u>
Carried forward	<u>265,792</u>	<u>268,452</u>

The constitution does not require the CIO to obtain an audit of its accounts for the year in question in accordance with the Charities SORP. The trustees acknowledge their responsibilities for complying with the requirements of the SORP with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to the CIO, FRS 102 (effective January 2019).



Albert King
14th February 2022

Bradford Hebrew Congregation
YEAR ENDED 31ST DECEMBER 2021

NOTES TO THE ACCOUNTS

1 Accounting policies

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The Charity is exempt from the requirement to prepare a cashflow.

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2 Transfer of Business

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