

**Bradford Hebrew Congregation  
REGISTERED CHARITY  
NUMBER  
1189757**

**ACCOUNTS**

**FOR THE YEAR TO 31ST DECEMBER 2021**

**Bradford Hebrew Congregation**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

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## **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 2<sup>nd</sup> 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 6<sup>th</sup> 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 5<sup>th</sup> 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.

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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 2<sup>nd</sup> 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  
14<sup>th</sup> 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**  
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**STATEMENT OF FINANCIAL ACTIVITIES**

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

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**BALANCE SHEET**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Current Assets</b>		
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
<b>Total Net Assets</b>	<b>265,792</b>	<b>268,452</b>
<b>Reserves</b>		
Brought forward	268,452	268,491
Surplus/(Deficit) for the year	(2,660)	(39)
Carried forward	<b>265,792</b>	<b>268,452</b>

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  
14<sup>th</sup> February 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.