

**Bradford Hebrew Congregation
REGISTERED CHARITY
NUMBER
1189757**

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.

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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 'A King', is written over a faint, circular official stamp. The stamp contains some illegible text, but the signature is the primary focus.

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.

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.



9th March 2023

J Kendall ACA

Institute of Chartered Accountants of England and Wales (ICAEW)

8 Craiglands Park, Ilkley, LS29 8SX

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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)

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BALANCE SHEET

	2022	2021
	£	£
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	263,654	265,792
 Reserves		
Brought forward	265,792	268,452
Surplus/(Deficit) for the year	(2,138)	(2,660)
Carried forward	263,654	265,792

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

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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.