

**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.

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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

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:

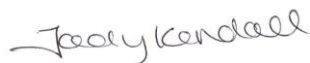
1) which gives me reasonable cause to believe that in any material respect the requirements:

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

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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)

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BALANCE SHEET

	2023	2022
	£	£
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.