

**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.

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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 Craiglands Park, Ilkley, LS29 8SX

15th February 2025

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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

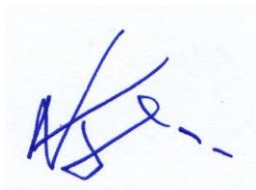
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BALANCE SHEET

	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	268,076	265,881
Reserves		
Brought forward	265,881	263,654
Surplus/(Deficit) for the year	2,195	2,228
Carried forward	268,076	265,881

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.