

BOURNEMOUTH HEBREW CONGREGATION CIO

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024



10 Bridge Street
Christchurch
Dorset
BH23 1EF

BOURNEMOUTH HEBREW CONGREGATION CIO

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BOURNEMOUTH HEBREW CONGREGATION CIO

COMPANY INFORMATION

Trustees	M Ozdamar	
	S H White	
	I Weintroub	
	M Dexter	(Appointed 20 June 2024)
	A Blumenthal	(Appointed 19 May 2024)
	Mr E Kurt	(Appointed 19 May 2024)
	Ms B Gould	(Appointed 19 May 2024)
	A J Ozdamar	(Appointed 19 May 2024)
	Ms E Roberts	(Appointed 19 May 2024)
	Ms L Berlyn	(Appointed 20 June 2024)
	Ms J Cowland	(Appointed 19 May 2024)
	Mr L Ostrove	(Appointed 19 May 2024)
	Mr J Marriott	(Appointed 19 May 2024)

Charity number 1195412

Auditor TC Group
10 Bridge Street
Christchurch
Dorset
BH23 1EF

BOURNEMOUTH HEBREW CONGREGATION CIO

STATEMENT OF TRUSTEES' RESPONSIBILITIES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The purpose and objects of the Charity are the promotion, preservation and observation of orthodox Jewish tradition, for the public benefit. It aims to provide the environment, leadership and tools to enable its members and visitors to lead a full and worthwhile life in the orthodox Jewish tradition, thus achieving its purposes and objects.

The activities currently carried out by the Charity, in furtherance of its aims and all for the public benefit, can be broadly categorised into the following types:-

- The provision of a place of worship, religious and communal activities and support for those in need
- The provision of a mikvah for ritual immersion
- Burial rites in accordance with the orthodox tradition
- Arranging communal events and activities

The Charity carries out a wide range of activities in pursuance of its charitable aims. Regular services and religious and communal social activities are carried out throughout the year. A range of communal events and activities, including the operation of the Shul shop, are offered to members and non-members, to enhance the community spirit in the orthodox tradition. The popularity of these services and the level of membership allow the Trustees to monitor the success of the activities. The Charity has its own cemetery at Throop in Bournemouth and provides burial rites in the orthodox tradition for members and non-members alike, in both its cemetery and in local authority cemeteries where it has been allocated areas for Orthodox Jewish Burial.

The Trustees consider all the Charity's activities are of benefit to all those who worship at, and identify with, our Synagogue.

The Trustees have considered the Charity Commission's guidance on public benefit and reflect this in membership fees charged to its members.

BOURNEMOUTH HEBREW CONGREGATION CIO

STATEMENT OF TRUSTEES' RESPONSIBILITIES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

The Congregation, like most charities has continued to be affected in its activities since the Covid 19 pandemic and the then lifting of restrictions. The Congregation has shown in the past year an increase in its activities and the supply of social activity, to bring religious attendance and social events to pre-pandemic levels.

Rabbi Lionel Rosenfeld led the congregation during the month of January 2024. Rabbi and Rebbetzin Lewis started to serve the Congregation as the full-time religious leaders on 1st February 2024.

The Congregation continues to have to safeguard its security following the existential threat of increasing anti-Semitism following the tragic events of the Hamas terrorist attack against the citizens of Israel on October 7 2023. The reverberations around the world resulted in a sharp rise in antisemitism to levels not seen since before the Second World War. The Bournemouth Community Hebrew Congregation reacted immediately to the many challenges that the conflict brought. The Bournemouth Jewish Community in response were bonded by prayer and tzedakah – the Hebrew word for philanthropy and charity. A form of social justice in which donors benefit from giving as much as the recipients do in receiving.

All services have been maintained and the initiatives have been successful in the challenge of post pandemic activity, the War on Israel, and the other Rabbinical leadership arrangements that the Community has needed to deal with.

The Congregation as BHC CIO continues to be run by a Board of Management under the leadership of its Executive consisting of its Chair and two Vice-Chairs under the guidance as required of the three Senior Trustees. Following the Annual General Meeting of the Congregation on 19 May 2024 the Board is made up as set out below in this report. The Board have continued to be instrumental in formulating and delivering many activities during this reported year. The Board of Management have worked tirelessly and enthusiastically throughout the period with the Rabbi and Rebbitzin Lewis in encouraging the membership to engage in the religious and social activity of the Congregation to the benefit of all.

The Board of Management realigned the accounting date to 31st December in each year and therefore the latest accounts show the financial position of the Congregation as at the 31 December 2024. During this accounting year subscriptions have maintained a fair level of income.

BOURNEMOUTH HEBREW CONGREGATION CIO

STATEMENT OF TRUSTEES' RESPONSIBILITIES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The Board of Management brought renewed vigor to the community and whilst the historic trend for membership had been in decline for several years, a key strategy was enacted to embrace both new and existing members. This is reflected in the decision of the Congregation at the Special General Meeting referred to in the Trustees' report last year to agree the sale of the Synagogue complex in Wootton Gardens, and to purchase alternative premises belonging to the Bournemouth Reform Congregation in Christchurch Road Bournemouth to be reconsecrated to meet the religious objects of the Congregation. Although transactions were not finalised during the current financial year the Board is engaged in bringing the transactions to a conclusion, which it is expected will increase the existing membership of the Congregation that continues to welcome new members moving to Bournemouth. This regeneration appears to be against the trend for many provincial towns nationwide. Cost saving measures have been continued and have enabled the congregation to navigate in a prudent financial manner.

The kosher shop run by the Congregation in its premises has continued to operate throughout the period and has delivered an essential service to the congregation and the Community. Both the Shop sales and expenses have been controlled during the year to achieve best use of the Charity's funds.

The overall activities remain consistent with expectations and are considered to be in accordance with the Charity's key objectives. The Trustees are satisfied that the achievements in the year have maintained the Orthodox Jewish religious experience for its members and visitors. The Trustees have reviewed the activities and performance of the Charity against its' objectives and are satisfied that the performance has continued to enable the objectives to be met. The Congregation has welcomed visits from schools, other educational institutions and from the wider secular community to its premises to be taught about Judaism and its practice whilst working closely with the Council of Christians and Jews to combat anti-Semitism.

The rebranding that was launched in 2022 for the Bournemouth Community Hebrew Congregation has proved positive and the website www.bhcshul.co.uk and enhancements to digital communications, continue to draw praise from the members and many visitors – to promote the Community aspect of all the undertakings on behalf of the members.

STATEMENT OF TRUSTEES' RESPONSIBILITIES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

The net incoming resources for the year are set out on page 14. The Trustees consider the expenditure in the year has fully enabled the objectives of the Charity to have been met during the year. This year the Charity recognises a deficit of £38,915 with the total funds carried forward being £1,721,383. The Charity's main income continues to be subscriptions, donations, shop and burial income. Legacy Income is noted separately within the accounts.

The principal risk facing the Charity is the fall in membership of its ageing community. This would affect membership subscriptions, its primary funding source, and all areas of other income, however making corresponding cuts in expenditure is problematic. The Executive and the Trustees are managing this risk by actively encouraging and welcoming new members and providing activities that would be attractive to these new and existing members, as well as exercising tight fiscal control over expenditure, for example by negotiating more favourable terms for major expenditure items such as insurance and utility bills. With the continuance of the war waged by Russia in Ukraine, the management of utility bills is challenging, efforts have been put in place to reduce consumption, though this is time consuming, but it is expected that if the Congregation is successful in acquiring new premises it is expected that outgoings on utility bills and daily expenditure should be reduced.

We have also reviewed and implemented enhancements to the security arrangements within the establishment and for the benefit of our, office staff, security team, volunteers and members.

During the year, the mikvah was maintained by remedial works, which resulted in considerable effort and time – to which we thank those volunteers involved. Consequently, these and other inflationary effects have had a direct cost impact on the Charity's financial results and planning.

There are no restrictions on the Charity's power to invest. Whilst acknowledging that the Charitable funds may be invested in any type of investment, the Trustees continue to review at regular intervals, with the Executive, the Charity's requirements and revise the Investment Strategy accordingly, subject to the principles below.

The Trustees acknowledge the need therefore to monitor the future vagaries of the markets closely and consider, bearing in mind the current economic climate, the need to review the congregation's investment strategy proactively, thus aiming to protect capital to meet capital expenditure which may become necessary in the future, especially should the sale of premises and acquisition of new premises be completed. Cash funds are currently being held in various building societies and bank accounts until decisions regarding the premises have been finalised.

The Trustees have examined the requirement for free reserves which are those unrestricted funds not invested in land or fixed assets, designated for specific purposes or otherwise committed, available to be spent at the Trustees' discretion in furtherance of the Charity's objectives. The Trustees consider that the Charity has a requirement for free reserves to be sufficient to cover general management, administration and support costs on a short-term basis of up to one year, to avoid cash flow difficulties should the main source of income, membership subscriptions, be under threat.

In addition, free reserves are required at the current time to enable the re-location or renovation of the Synagogue building in the future. The level of free reserves at the year-end date stood at £706,825 (2023 - £746,415), a level which the Trustees consider to be in accordance with the above requirements. Additionally, £373,925 (2023 £373,925) has been designated for relocation or renovation expenses. Restricted reserves stood at £9,640 (2023 - £9,558), as set out in note 17.

BOURNEMOUTH HEBREW CONGREGATION CIO

STATEMENT OF TRUSTEES' RESPONSIBILITIES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Future plans

The plan for the forthcoming year is to continue to promote, preserve and observe our Orthodox Jewish tradition, increase membership where possible, generate income from other activities, take necessary measures to eliminate operating losses and to continue to retain and improve stability within the community. Following the recommendation in 2019 by Historic England to Grade 2 list the Synagogue Prayer Hall, the Trustees applied to the Ministry for a review of their decision, unfortunately a review was refused. This has resulted in difficulty in selling the complex and affected the value. It also, because of the cost of future maintenance of the complex, made the need to sell and move imperative. Nevertheless the Trustees have realized the need to preserve the history and records of the Congregation which now approaches 120 years since its foundation, and is working with firstly the Dorset History Centre based in Dorchester, which has provided expertise in archiving and storing Congregation's historical records; and secondly by the Living Stones Project, which has received a grant from The National Lottery to record the burials in the Congregation's three cemeteries.

During the year the Congregation has continued to maintain the Wootton Gardens complex to keep it safe and accessible to the members and visitors until the Congregation vacates the premises.

Structure, governance and management

Bournemouth Hebrew Congregation was founded in 1905 At the turn of the Twentieth Century there were already Jewish families living in Bournemouth and, in 1905, a Hebrew Congregation was established. There followed six years of meeting for weekly Services in temporary accommodation before in 1911 a Synagogue was built, in Wootton Gardens, a cul-de-sac off the main Christchurch Road. The Congregation consisted of fewer than 50 families. The Bournemouth Hebrew Congregation grew and thrived, and established as a charity by its constitution, which was first adopted 26 AUG 1999 in the register of Charity Commission for England and Wales, registration Charity number 1152775.

In 2022 a new charity format, was established by transfer of the assets from the former becoming a Charity Incorporated Organisation CIO which was registered 05 August 2021 in the register of Charity Commission for England and Wales, registration Charity number 1195412. The Charity is governed by its constitution which was last amended 30 October 2022. The charity 1195412 commenced its activities by the election of its Trustees on 01 March 2022. The Trustees who served during the year and up to the date of signature of the financial statements were:

M Ozdamar	(Appointed 5 August 2021)
S H White	(Appointed 5 August 2021)
I Weintroub	(Appointed 5 August 2021)
S Lurie	(Appointed 1 March 2022 and Resigned 19 May 2024)
M Dexter	(Appointed 1 March 2022, resigned 19 May 2024, co-opted 20 June 2024)
A Blumenthal	(Appointed 19 May 2024 - His 3rd consecutive year on the Board)
S Pinner	(Appointed 1 March 2022 and Resigned 19 May 2024)
L Berlyn	(Appointed 20 June 2024)
C Rein	(Appointed 1 March 2022 and Resigned 19 May 2024)
B Lassman	(Appointed 1 March 2022 and Resigned 19 May 2024)
A Levey	(Appointed 1 March 2022 and Resigned 19 May 2024)
B Gould	(Appointed 19 May 2024)
E Kurt	(Appointed 19 May 2024)

BOURNEMOUTH HEBREW CONGREGATION CIO

STATEMENT OF TRUSTEES' RESPONSIBILITIES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

J Cowland	(Appointed 19 May 2024)
E Roberts	(Appointed 19 May 2024)
A Ozdamar	(Appointed 19 May 2024)
L Ostrove	(Appointed 19 May 2024)
J Marriott	(Appointed 19 May 2024)

The Synagogue is organised under the management and control of the governing body, ("the Board"), whose members, together with the elected Senior Trustees, comprise the Charity Trustees. The Board in total consists of up to 14 elected members.

The Executive consists of the Chair and up to 2 Vice Chairs.

The Board offer themselves for election at each Annual General Meeting; and may serve in Executive positions for a maximum of two consecutive years; the non-Executive members 3 consecutive years bar the Senior Trustees who may serve for 10 consecutive years. Messrs White, Weintroub and Ozdamar were originally appointed as Senior Trustees in the former charity (Charity Number 1152775). All positions are available to Members of the Congregation though Wardens must be male members. Board members are elected at each Annual General Meeting. They may hold Executive positions for up to two consecutive years and non-Executive positions for up to three consecutive years.

Senior Trustees

The current Senior Trustees are Mr. Stephen H White, Mr. Ivor E. Weintroub and Mr. Mahir Ozdamar. The Senior Trustees are all members of the congregation who have previously been the President of the previous charity or the Chair of the CIO.

A Senior Trustee is elected by the members at a general meeting, and serves until the earlier of retirement, ten years' service as such or ceasing to be a member of the congregation, or removal from office by the members at a general meeting.

The Board is elected by the members at an Annual General Meeting and serve until the next Annual General Meeting when they step down and are entitled to be re-elected at that meeting unless having served the maximum successive period of years in the office from which they are standing down when they must retire from that office for at least one year.

BOURNEMOUTH HEBREW CONGREGATION CIO

STATEMENT OF TRUSTEES' RESPONSIBILITIES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Funds held as custodian trustee on behalf of others

The Charity holds funds for third parties. These are primarily the assets of the Bournemouth Hebrew Congregation Charitable Trust (BHCCT), and the Welfare Fund.

In addition, monies are collected for the Chief Rabbinate, the Board of Deputies and Chessed (Welfare). These funds are included in creditors on the Statement of Financial Position of the Bournemouth Hebrew Congregation and are frequently reviewed to ensure safe custody and segregation from the Charity's own assets.

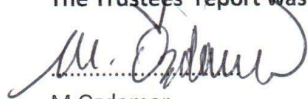
The activities of the BHCCT have been incorporated in those of the Bournemouth Hebrew Congregation, and its objectives are considered to be in line with that of the congregation. The monies collected on behalf of the other parties are voluntary payments, collected through the subscription invoices of Bournemouth Hebrew Congregation, and paid over to these parties at regular intervals. The Trustees ensure that there are sufficient cash reserves to pay the third parties as required.

Events since the end of the Period

Information relating to events since the end of the year is given in the notes to the financial statements.

We are especially grateful to the many volunteers who give their time and expertise, and for all those who provide gifts and Legacy provisions, that the Charity, the Bournemouth Hebrew Congregation known as The Bournemouth Community Hebrew Congregation can continue to serve its members and the wider Community as an Orthodox Hebrew Congregation.

The Trustees' report was approved by the Board of Trustees.



M Ozdamar

Chair Board of Management

Dated: 8/5/25

BOURNEMOUTH HEBREW CONGREGATION CIO

STATEMENT OF STATEMENT OF TRUSTEES' RESPONSIBILITIES RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees are responsible for preparing the Statement Of Trustees' Responsibilities Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BOURNEMOUTH HEBREW CONGREGATION CIO

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF BOURNEMOUTH HEBREW CONGREGATION CIO

Opinion

We have audited the financial statements of Bournemouth Hebrew Congregation CIO (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

BOURNEMOUTH HEBREW CONGREGATION CIO

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BOURNEMOUTH HEBREW CONGREGATION CIO

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Statement of Trustees' responsibilities report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Statement of Trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

BOURNEMOUTH HEBREW CONGREGATION CIO

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BOURNEMOUTH HEBREW CONGREGATION CIO

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations;
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102) and the relevant tax compliance regulations in the UK;
- We considered the legal and regulatory principles in the Charity SORP;
- We considered the nature of the industry, the control environment, business performance and KPI's for a religious organisation;
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. These include Health and Safety, employment law, building insurance, public liability insurance and licencing;
- We considered and reviewed the procedures and controls that the charity has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls. These include the review of authorisation limits for bank transactions, authorisation for BACS payment and review of petty cash controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. These include Health and Safety, Employment Law and Licencing. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

BOURNEMOUTH HEBREW CONGREGATION CIO

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BOURNEMOUTH HEBREW CONGREGATION CIO

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

Dean Pullen FCCA (Senior Statutory Auditor)
for and on behalf of TC Group

Statutory Auditor

Office: Christchurch

Date: 19/05/2025

TC Group is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006

BOURNEMOUTH HEBREW CONGREGATION CIO

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	194,564	3,670	198,234	333,740	3,257	336,997
Charitable activities	4	170,402	-	170,402	164,913	-	164,913
Investments	5	27,239	-	27,239	18,215	-	18,215
Total income		392,205	3,670	395,875	516,868	3,257	520,125
Expenditure on:							
Charitable activities	6	431,202	3,588	434,790	445,920	111	446,031
Total expenditure		431,202	3,588	434,790	445,920	111	446,031
Net income/(expenditure) and movement in funds		(38,997)	82	(38,915)	70,948	3,146	74,094
Reconciliation of funds:							
Fund balances at 1 January 2024		1,750,740	9,558	1,760,298	1,679,792	6,412	1,686,204
Fund balances at 31 December 2024		1,711,743	9,640	1,721,383	1,750,740	9,558	1,760,298

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

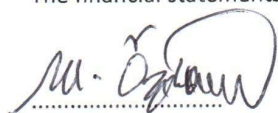
BOURNEMOUTH HEBREW CONGREGATION CIO

BALANCE SHEET

AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		630,993		630,400
Current assets					
Stocks	13	6,548		4,239	
Debtors	14	88,736		144,864	
Cash at bank and in hand		1,088,198		1,047,497	
		<u>1,183,482</u>		<u>1,196,600</u>	
Creditors: amounts falling due within one year	15	<u>(58,493)</u>		<u>(32,875)</u>	
Net current assets			<u>1,124,989</u>		<u>1,163,725</u>
Total assets less current liabilities			<u>1,755,982</u>		<u>1,794,125</u>
Creditors: amounts falling due after more than one year	16		<u>(34,599)</u>		<u>(33,827)</u>
Net assets			<u><u>1,721,383</u></u>		<u><u>1,760,298</u></u>
The funds of the charity					
Restricted income funds	17		9,640		9,558
Unrestricted funds	18		<u>1,711,743</u>		<u>1,750,740</u>
			<u><u>1,721,383</u></u>		<u><u>1,760,298</u></u>

The financial statements were approved by the Trustees on 8/5/25



M Ozdamar

Chair Board of Management

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Bournemouth Hebrew Congregation CIO, registered in England and Wales. The principal address is Synagogue Chambers, Wootton Gardens, Bournemouth, Dorset, BH1 1PW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds earmarked by the Trustees for a particular future project or commitment.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.4 Incoming resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	See Land and buildings
Cemetery land	See Land and buildings
Fixtures and fittings	15% on reducing balance
Computers	15% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Land and buildings

Areas of the cemetery land are consecrated and therefore the Trustees review the carrying value included within the financial statements for impairment indicators.

It is the charity's practice to maintain the buildings in a continual state of sound repair and to extend and make improvements thereto from time to time. Accordingly, the Trustees consider that the lives of these assets are so long and residual values are so high that the depreciation is insignificant. Any permanent diminution in the value of such properties is charged to the statement of financial activities account, as appropriate.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.8 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Reporting period

The reporting period represents the first full year of activity for the charity. Comparative amounts presented in the financial statements (including the related notes) are therefore not entirely comparable.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The key assumptions and other sources of estimation uncertainty that have significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year are as follows:

The annual depreciation charge is considered with reference to the estimated useful economic lives and residual value of the assets. The useful economic lives and residual values are re-assessed annually.

The Trustees assess the closing debtor balances for recoverability and those not considered probable of recovery are provided for. For the current year, the Trustees have assessed the balances outstanding and consider no provision to be required against these.

Accruals for goods or services not yet invoiced are estimated based on historic activity with the supplier or quotations received ahead of invoicing.

Prepayments are based on actual invoices received and costs allocated across the relevant accounting period on a straight line basis of the time period in which the service relates to.

There were no other key sources of estimation uncertainty.

BOURNEMOUTH HEBREW CONGREGATION CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations	28,096	3,670	31,766	33,978	3,257	37,235
Gifts and legacies	-	-	-	106,774	-	106,774
Subscriptions	137,936	-	137,936	137,751	-	137,751
Income tax recoverable	28,532	-	28,532	55,237	-	55,237
	<u>194,564</u>	<u>3,670</u>	<u>198,234</u>	<u>333,740</u>	<u>3,257</u>	<u>336,997</u>

4 Income from charitable activities

	Charitable income 2024 £	Charitable income 2023 £
Shop income	49,321	42,587
Burial fund	71,125	52,402
Throop plots	21,300	20,744
Income from events	24,298	45,314
Advertising	4,358	3,866
	<u>170,402</u>	<u>164,913</u>
Analysis by fund		
Unrestricted funds	<u>170,402</u>	<u>164,913</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>27,239</u>	<u>18,215</u>

BOURNEMOUTH HEBREW CONGREGATION CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Staff costs	148,098	137,995
Depreciation	678	726
Shop costs	37,084	32,190
Throop cemetery costs	18,536	16,323
Burial fund costs	18,901	34,924
Events, functions and kiddushim	29,012	56,188
Donations	8,029	12,496
Guest minister costs	3,991	7,739
Insurance	12,127	12,238
Heat, light, water and council tax	30,994	29,032
Cleaning and laundry	4,779	5,267
Telephone	3,086	3,292
Office costs and sundries	19,365	25,946
Repairs & maintenance	40,627	43,972
Bank charges	2,476	2,705
Provision for bad debt	20,273	-
	<hr/>	<hr/>
	398,056	421,033
	<hr/>	<hr/>
Share of governance costs (see note 7)	36,734	24,998
	<hr/>	<hr/>
	434,790	446,031
	<hr/>	<hr/>
Analysis by fund		
Unrestricted funds	431,202	445,920
Restricted funds	3,588	111
	<hr/>	<hr/>
	434,790	446,031
	<hr/>	<hr/>

BOURNEMOUTH HEBREW CONGREGATION CIO**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2024****7 Support costs allocated to activities**

	Charitable activities	Total
	2024	2023
	£	£
Governance	36,734	24,998
	<u> </u>	<u> </u>
	2024	2023
	£	£
Governance costs comprise:		
Staff costs	2,840	2,709
Audit fees	11,848	10,280
Legal and professional	22,046	12,009
	<u> </u>	<u> </u>
	36,734	24,998
	<u> </u>	<u> </u>

8 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	11,848	10,280
Depreciation of owned tangible fixed assets	678	726
	<u> </u>	<u> </u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees' expenses

Trustees' expenses of £3,060 (2023 - £1,421) were reimbursed in the period, this represents costs periodically incurred when buying items on behalf of the charity.

10 Employees

The average monthly number of employees during the year was:

2024	2023
Number	Number
9	8
<u> </u>	<u> </u>

BOURNEMOUTH HEBREW CONGREGATION CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

10 Employees

(Continued)

Employment costs	2024	2023
	£	£
Wages and salaries	146,544	135,946
Social security costs	4,394	4,758
	<u>150,938</u>	<u>140,704</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

No key management received remuneration during the year.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Land and buildings	Cemetery land	Fixtures and fittings	Computers	Total
	£	£	£	£	£
Cost					
At 1 January 2024	351,222	275,064	4,753	800	631,839
Additions	-	-	307	964	1,271
	<u>351,222</u>	<u>275,064</u>	<u>5,060</u>	<u>1,764</u>	<u>633,110</u>
At 31 December 2024					
	<u>351,222</u>	<u>275,064</u>	<u>5,060</u>	<u>1,764</u>	<u>633,110</u>
Depreciation and impairment					
At 1 January 2024	-	-	1,319	120	1,439
Depreciation charged in the year	-	-	523	155	678
	<u>-</u>	<u>-</u>	<u>1,842</u>	<u>275</u>	<u>2,117</u>
At 31 December 2024					
	<u>-</u>	<u>-</u>	<u>1,842</u>	<u>275</u>	<u>2,117</u>
Carrying amount					
At 31 December 2024	351,222	275,064	3,218	1,489	630,993
	<u>351,222</u>	<u>275,064</u>	<u>3,218</u>	<u>1,489</u>	<u>630,993</u>
At 31 December 2023	351,222	275,064	3,434	680	630,400
	<u>351,222</u>	<u>275,064</u>	<u>3,434</u>	<u>680</u>	<u>630,400</u>

BOURNEMOUTH HEBREW CONGREGATION CIO**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2024****12 Tangible fixed assets (Continued)**

Land and buildings transferred in the previous year from the original charity, Bournemouth Hebrew Congregation, charity no 1152775, includes the Bath Hill Court flat and the synagogue complex, the original cost of which is unknown and which is included at a value of £185,817, which represented expenditure only since 1995. The Trustees consider that the land and buildings are worth in excess of the above costs but do not consider that it would be practical or serve any useful purpose to value it on an open market basis. All other costs above represent total cost less any grants received

13 Stocks

	2024	2023
	£	£
Shop stock	6,548	4,239

14 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	37,411	40,702
Other debtors	49,780	92,957
Prepayments and accrued income	1,545	11,205
	88,736	144,864

Other debtors includes income tax recoverable of £41,185 (2023 - £92,821).

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	2,374	2,465
Other creditors	56,119	30,410
	58,493	32,875

16 Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Other creditors	34,599	33,827

BOURNEMOUTH HEBREW CONGREGATION CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Creditors: amounts falling due after more than one year

(Continued)

The Bournemouth Hebrew Congregation is responsible for the Welfare Fund which is to be used over the long term and is therefore included as amounts falling due in more than 1 year.

BOURNEMOUTH HEBREW CONGREGATION CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 January 2023	Movement in funds		Balance at 1 January 2024	Movement in funds		Balance at 31 December 2024
	£	Incoming resources	Resources expended	£	Incoming resources	Resources expended	£
Headstone project	1,324	-	-	1,324	-	-	1,324
Mikveh repairs	1,102	1,757	(111)	2,748	-	-	2,748
Welfare fund	3,986	-	-	3,986	-	-	3,986
Shul Relocation	-	1,500	-	1,500	-	-	1,500
Sefer Torah repair	-	-	-	-	3,670	(3,588)	82
	6,412	3,257	(111)	9,558	3,670	(3,588)	9,640

BOURNEMOUTH HEBREW CONGREGATION CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

17	Restricted funds	(Continued)
	Headstone Project Fund For repairs and work to headstones when required.	
	Mikveh Repair Fund For renovating and repairing the Mikveh.	
	Welfare Fund Donations to these funds are made in the form of a levy on the membership subscription invoices and by other means, and are then donated to the relevant organisation.	
	Shul relocation Donations collected for the relocation of the Shul.	
	Sefer Torah repair For repair of the Sefer Torah.	

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	1,750,740	392,205	(431,202)	1,711,743
	=====	=====	=====	=====
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
Designated funds	373,925	-	-	373,925
General funds	1,305,867	516,868	(445,920)	1,376,815
	=====	=====	=====	=====
	1,679,792	516,868	445,920	1,750,740
	=====	=====	=====	=====

The designated funds were previously earmarked by the trustees to be spent on relocation or refurbishment of the current building. Due to the imminent move to new premises this fund will now be designated towards renovation of the new building.

19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	630,993	-	630,993
Current assets/(liabilities)	1,115,349	9,640	1,124,989
Long term liabilities	(34,599)	-	(34,599)
	=====	=====	=====
	1,711,743	9,640	1,721,383
	=====	=====	=====

BOURNEMOUTH HEBREW CONGREGATION CIO**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2024****19 Analysis of net assets between funds****(Continued)**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	630,400	-	630,400
Current assets/(liabilities)	1,154,167	9,558	1,163,725
Long term liabilities	(33,827)	-	(33,827)
	<u>1,750,740</u>	<u>9,558</u>	<u>1,760,298</u>

20 Contingent liabilities

Where funeral plots have been purchased in advance, the Charity shall use general reserves to meet those future costs of burial as they occur.

21 Events after the reporting date

On 14 February 2025 the charity exchanged contracts for the sale of the Wootton Gardens. The charity also exchanged on the purchase of 53 Christchurch Road premises from the Bournemouth Reform Synagogue. The trustees expect to complete on the sale of the Wootton Gardens premises on or before the end of October 2025. At which point, the expectation is to vacate the Wootton Gardens premises by the end of October and fully relocate to the new premises.

22 Related party transactions

The charity holds funds for the Bournemouth Hebrew Congregation Charitable Trust (BHCCT). The movements on these funds, which are not reflected in the charity's Statement of Financial Activities, were:

Donations, investment income and revaluations totaling £474 (2023 - £2,159).

The balance at the period end is £34,599 (2023 - £34,311).

Part of these funds are held within a specific Charifund investment vehicle, at a historic cost plus dividend value of £21,890 (2023 - £20,649). At the year end the market value of this fund was £16,461 (2023 - £16,043). No adjustment has been made for this increase in value.

The balance is included within creditors as Funds Held for Third Parties.

The Trustees of the BHCCT, are the same as the Trustees of the Bournemouth Hebrew Congregation.

The charity is controlled by the Trustees, as listed on page 1.