

THE HECHEL HATORAH SYNAGOGUE TRUST

England & Wales · Charity number 264361

Details

Status Registered

Legal form Other

Registered 1972-08-21

Register [View on the Charity Commission register](#)

Contact

Address 13 Grangecourt Road
London
N16 5EG

Phone 02088021012

Activities

Objects: FOR SUCH PURPOSES OF THE JEWISH RELIGION AND THE JEWISH RELIGIOUS EDUCATION AS ARE CHARITABLE IN LAW AND IN SUCH MANNER AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: operates a synagoguedistributed funds to needy

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- Hackney

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£49,985	£46,815	-	-
2023-12-31	£50,894	£44,889	-	-
2022-12-31	£53,727	£41,910	-	-
2021-12-31	£37,656	£27,292	-	-
2020-12-31	£38,114	£22,487	-	-

Trustees

Name	Role	Appointed
Benjamin Dunner		2020-09-01
MR A M SCHWARZ		

THE HEHEL HATORAH SYNAGOGUE TRUST

England & Wales - Charity number 264361

Accounts

HECHEL HATORAH SYNAGOGUE TRUST
Legal & Administrative Details
Year ended 31 December 2024

Name	Hechel Hatorah Synagogue Trust
Constitution	Trust Deed dated 13 May 1964
Charity Registration Number	264361
Trustees	Mr M Schwarz

New trustees are appointed on the recommendation of the Synagogue committee.

Address for Correspondence	13 Grangecourt Road, N16 5EG
Bankers	Barclays Bank PLC Strand Business Centre London
Accountant	Rothfeld Company Services Ltd Medcar House 149a Stamford Hill London N16 5LL

Independent Examiner's Report
to the Trustees of The Hechel Hatorah Synagogue Trust

I report on the accounts of the Trust for the year ended 31st December 2024, which are set out on page 4 to 7.

Respective responsibilities of Trustee and Examiner

As the charity's trustees, you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7) (b) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An 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 you, as trustee, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention.

(a) which gives me reasonable cause to believe that, in any material respect, the requirements

- To keep accounting records in accordance with section 41 of the Act;
- and*
- To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Accountant
Rothfeld Company Services Ltd
Medcar House
149a Stamford Hill
London N16 5LL

30 October 2025

HECHEL HATORAH SYNAGOGUE TRUST
Trustees Report
For the year ended 31 December 2024

The Trustees present their report and accounts for the year ended 31 December 2024

Constitution Etc

Legal and Administrative details are shown on page 1.

Activities

The charity operates a Synagogue in North London. It also distributes funds for needy cases in the community.

Reserves

The charity's liquid reserves are considered adequate for its activities.

.....
M Schwartz (trustee)
30 October 2025

HECHEL HATORAH SYNAGOGUE TRUST
Statement of financial activities
For the year ended 31 December 2024

		2024	2023
	Notes	£	£
<u>Income</u>			
Donations		28,325	29,916
Rent Receivable		<u>21,660</u>	<u>20,978</u>
Total Income		<u>49,985</u>	<u>50,894</u>
<u>Expenditure</u>			
Charitable Activities	3	44,666	42,740
Depreciation	4	<u>2,149</u>	<u>2,149</u>
Total Expenditure		<u>46,815</u>	<u>44,889</u>
Net Income/ (Expenditure) for the year		3,170	6,005
<u>Reconciliation of funds</u>			
Total funds brought forward		<u>270,163</u>	<u>264,157</u>
Total funds carried forward		<u>273,333</u>	<u>270,163</u>

HECHEL HATORAH SYNAGOGUE TRUST
Balance Sheet
As at 31 December 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	4		305,214		307,363
Current Assets					
Cash at bank and in hand			19,546		22,627
Total Assets			324,760		329,990
Creditors: amounts falling due within one year	5	(7,034)		(7,034)	
Net current assets			<u>317,726</u>		<u>322,956</u>
Creditors: amounts falling due after more than one year	6	(44,393)		(52,794)	
Net Assets			<u>273,333</u>		<u>270,163</u>
Funds of the charity					
Unrestricted funds			<u>273,333</u>		<u>270,163</u>
Total charity funds			<u>273,333</u>		<u>270,163</u>

The financial statements were approved by the trustees on 30 October 2025 and signed on their behalf by:

M. Schwartz
Trustee

HECHEL HATORAH SYNAGOGUE TRUST
Notes to the financial statements
For the year ended 31 December 2024

1. Accounting Policies

1.1. Accounting convention

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

1.2. Income

Income is received by way of donations and is included in full in the Statement of Financial Activities when received. Annual rents received from renting out part of the building are shown on the Statement of Financial Activities.

1.3. Expenditure

Liabilities are recognised in the year in which they are incurred, Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.4. Tangible Fixed assets

The synagogue building has been included at estimated original cost plus subsequent refurbishment costs. The Residual Value of the portacabin has been added to the Synagogue Building Balance at 1 January 2016.

Furniture is included at cost.

Religious books and appurtenances are included at Residual Value.

1.5. Depreciation

Furniture is calculated to have a useful life of 10 years. Depreciation is therefore provided at 10% per annum.

2. Employees

Number of Employees

The average number of employees during the year was:	2024	2023
	2	2

3. Charitable Activities

	2024	2023
	£	£
Grants	7,867	3,052
Synagogue Running Expenses	22,091	20,670
Wages & Salaries	9,826	12,580
Repairs	561	1,200
Support Costs	400	400
Insurance	893	863
Events	0	260
Interest & Charges	<u>3028</u>	<u>3,715</u>
	44,666	42,740

Support costs include independent examiner's fee £400 (2022- Independent examiner £400)

4. Fixed Assets

	Freehold Property	Fixture Fittings & Equipment	Total
	£	£	£
Synagogue Building Balance at 01 January 2024	290,810		
Synagogue Building Balance at 31 December 2024	290,810		<u>290,810</u>
Religious Books and Appurtenances Residual Value			10,000
Fixtures and fittings Balance at 1 January 2024		6,552	
Additions in the year		-	
Depreciation Charge		<u>(2,149)</u>	
Fixtures and Fittings Balance at 31 December 2024			<u>4,403</u>
Total Fixed Assets as at 31 December 2024			<u><u>305,214</u></u>

5. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Short Term Loan	6,634	6,634
Accruals	400	400

6. Creditors: Amounts falling due after one year

	2024	2023
	£	£
Long Term Bank Loan	44393	52,794

Long Term Bank loans are secured by legal charge over the Charity's own properties.

THE HECHEL HATORAH SYNAGOGUE TRUST

England & Wales - Charity number 264361

Accounts

HECHEL HATORAH SYNAGOGUE TRUST
Legal & Administrative Details
Year ended 31 December 2023

Name	Hechel Hatorah Synagogue Trust
Constitution	Trust Deed dated 13 May 1964
Charity Registration Number	264361
Trustees	Mr M Schwarz

New trustees are appointed on the recommendation of the Synagogue committee.

Address for Correspondence	13 Grangecourt Road, N16 5EG
Bankers	Barclays Bank PLC Strand Business Centre London
Accountant	Rothfeld& Co Medcar House 149a Stamford Hill London N16 5LL

Independent Examiner's Report
to the Trustees of The Hechel Hatorah Synagogue Trust

I report on the accounts of the Trust for the year ended 31st December 2023, which are set out on page 4 to 7.

Respective responsibilities of Trustee and Examiner

As the charity's trustees, you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7) (b) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An 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 you, as trustee, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention.

(a) which gives me reasonable cause to believe that, in any material respect, the requirements

- To keep accounting records in accordance with section 41 of the Act;
- and*
- To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Accountant
Rothfeld & Co
Medcar House
149a Stamford Hill
London N16 5LL

30 October 2024

HECHEL HATORAH SYNAGOGUE TRUST
Trustees Report
For the year ended 31 December 2023

The Trustees present their report and accounts for the year ended 31 December 2023

Constitution Etc

Legal and Administrative details are shown on page 1.

Activities

The charity operates a Synagogue in North London. It also distributes funds for needy cases in the community.

Reserves

The charity's liquid reserves are considered adequate for its activities.

.....

M Schwartz (trustee)
30 October 2024

HECHEL HATORAH SYNAGOGUE TRUST
Statement of financial activities
For the year ended 31 December 2023

		2023	2022
	Notes	£	£
<u>Income</u>			
Donations		29,916	25,227
Rent Receivable		<u>20,978</u>	<u>28,500</u>
Total Income		<u>50,894</u>	<u>53,727</u>
<u>Expenditure</u>			
Charitable Activities	3	42,740	39,760
Depreciation	4	<u>2,149</u>	<u>2,149</u>
Total Expenditure		<u>44,889</u>	<u>41,909</u>
Net Income/(expenditure) for the year		6,005	11,818
<u>Reconciliation of funds</u>			
Total funds brought forward		<u>264,157</u>	<u>252,339</u>
Total funds carried forward		<u>270,162</u>	<u>264,157</u>

HECHEL HATORAH SYNAGOGUE TRUST
Balance Sheet
As at 31 December 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	4		307,363		309,512
Current Assets					
Cash at bank and in hand			22,627		21,786
Total Assets			329,990		331,298
Creditors: amounts falling due within one year	5	(7,034)		(6,634)	
Net current assets			<u>322,956</u>		<u>324,664</u>
Creditors: amounts falling due after more than one year	6	(52,794)		(60,507)	
Net Assets			<u>270,162</u>		<u>264,157</u>
Funds of the charity					
Unrestricted funds			<u>270,162</u>		<u>264,157</u>
Total charity funds			<u>270,162</u>		<u>264,157</u>

The financial statements were approved by the trustees on 30 October 2024 and signed on their behalf by:

M. Schwartz
Trustee

HECHEL HATORAH SYNAGOGUE TRUST
Notes to the financial statements
For the year ended 31 December 2023

1. Accounting Policies

1.1. Accounting convention

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

1.2. Income

Income is received by way of donations and is included in full in the Statement of Financial Activities when received. Annual rents received from renting out part of the building are shown on the Statement of Financial Activities.

1.3. Expenditure

Liabilities are recognised in the year in which they are incurred, Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.4. Tangible Fixed assets

The synagogue building has been included at estimated original cost plus subsequent refurbishment costs. The Residual Value of the portacabin has been added to the Synagogue Building Balance at 1 January 2016.

Furniture is included at cost.

Religious books and appurtenances are included at Residual Value.

1.5. Depreciation

Furniture is calculated to have a useful life of 10 years. Depreciation is therefore provided at 10% per annum.

2. Employees

Number of Employees

The average number of employees during the year was:	2023	2022
	2	2

3. Charitable Activities

	2023	2022
	£	£
Grants	3,052	1,595
Synagogue Running Expenses	20,670	14,278
Wages & Salaries	12,580	8,840
Repairs	1,200	7,160
Support Costs	400	400
Insurance	863	1,394
Events	260	3,950
Interest & Charges	<u>3715</u>	<u>2,143</u>
	42,740	39,760

Support costs include independent examiner's fee £400 (2022- Independent examiner £400)

4. Fixed Assets

	Freehold Property	Fixture Fittings & Equipment	Total
	£	£	£
Synagogue Building Balance at 01 January 2023	290,810		
Synagogue Building Balance at 31 December 2023	290,810		<u>290,810</u>
Religious Books and Appurtenances Residual Value			10,000
Fixtures and fittings Balance at 1 January 2023		8,702	
Additions in the year		-	
Depreciation Charge		<u>(2,149)</u>	
Fixtures and Fittings Balance at 31 December 2023			<u>6,553</u>
Total Fixed Assets as at 31 December 2023			<u>307,363</u>

5. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Short Term Loan	6,634	6,234
Accruals	400	400

6. Creditors: Amounts falling due after one year

	2023	2022
	£	£
Long Term Bank Loan	52,794	60,507

Long Term Bank loans are secured by legal charge over the Charity's own properties.

THE HECHEL HATORAH SYNAGOGUE TRUST

England & Wales - Charity number 264361

Accounts

HECHEL HATORAH SYNAGOGUE TRUST
Legal & Administrative Details
Year ended 31 December 2022

Name Hechel Hatorah Synagogue Trust

Constitution Trust Deed dated 13 May 1964

Charity Registration Number 264361

Trustees Mr M Schwarz

New trustees are appointed on the recommendation of the Synagogue committee.

Address for Correspondence 13 Grangecourt Road, N16 5EG

Bankers Barclays Bank PLC
Strand Business Centre
London

Accountant Rothfeld& Co
Medcar House
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N16 5LL

Independent Examiner's Report
to the Trustees of The Hechel Hatorah Synagogue Trust

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Respective responsibilities of Trustee and Examiner

As the charity's trustees, you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7) (b) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An 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 you, as trustee, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention.

(a) which gives me reasonable cause to believe that, in any material respect, the requirements

- To keep accounting records in accordance with section 41 of the Act;
- and*
- To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Accountant
Rothfeld & Co
Medcar House
149a Stamford Hill
London N16 5LL

30 October 2023

HECHEL HATORAH SYNAGOGUE TRUST
Trustees Report
For the year ended 31 December 2022

The Trustees present their report and accounts for the year ended 31 December 2022

Constitution Etc

Legal and Administrative details are shown on page 1.

Activities

The charity operates a Synagogue in North London. It also distributes funds for needy cases in the community.

Reserves

The charity's liquid reserves are considered adequate for its activities.

.....

M Schwartz (trustee)
30 October 2023

HECHEL HATORAH SYNAGOGUE TRUST
Statement of financial activities
For the year ended 31 December 2022

		2022	2021
	Notes	£	£
<u>Income</u>			
Donations		25,227	30,626
Rent Receivable		<u>28,450</u>	<u>7,030</u>
Total Income		<u>53,727</u>	<u>37,656</u>
<u>Expenditure</u>			
Charitable Activities	3	39,760	25,143
Depreciation	4	<u>2,149</u>	<u>2,149</u>
Total Expenditure		<u>41,910</u>	<u>27,292</u>
Net Income/(expenditure) for the year		11,818	10,364
<u>Reconciliation of funds</u>			
Total funds brought forward		<u>252,339</u>	<u>241,975</u>
Total funds carried forward		<u>264,157</u>	<u>252,339</u>

HECHEL HATORAH SYNAGOGUE TRUST
Balance Sheet
As at 31 December 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	4		309,512		311,661
Current Assets					
Cash at bank and in hand			21,787		17,105
Total Assets			331,298		328,766
Creditors: amounts falling due within one year	5	(6,634)		(6,634)	
Net current assets			<u>324,664</u>		<u>322,132</u>
Creditors: amounts falling due after more than one year	6	(60,507)		(69,793)	
Net Assets			<u>264,157</u>		<u>252,339</u>
Funds of the charity					
Unrestricted funds			<u>264,157</u>		<u>252,339</u>
Total charity funds			<u>264,157</u>		<u>252,339</u>

The financial statements were approved by the trustees on 30 October 2023 and signed on their behalf by:

M. Schwartz
Trustee

HECHEL HATORAH SYNAGOGUE TRUST
Notes to the financial statements
For the year ended 31 December 2022

1. Accounting Policies

1.1. Accounting convention

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

1.2. Income

Income is received by way of donations and is included in full in the Statement of Financial Activities when received. Annual rents received from renting out part of the building are shown on the Statement of Financial Activities.

1.3. Expenditure

Liabilities are recognised in the year in which they are incurred, Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.4. Tangible Fixed assets

The synagogue building has been included at estimated original cost plus subsequent refurbishment costs. The Residual Value of the portacabin has been added to the Synagogue Building Balance at 1 January 2016.

Furniture is included at cost.

Religious books and appurtenances are included at Residual Value.

1.5. Depreciation

Furniture is calculated to have a useful life of 10 years. Depreciation is therefore provided at 10% per annum.

2. Employees

Number of Employees

The average number of employees during the year was:	2022	2021
	2	2

3. Charitable Activities

	2022	2021
	£	£
Grants	1,595	1,904
Synagogue Running Expenses	14,278	7,748
Wages & Salaries	8,840	7,800
Repairs	7,160	5,711
Support Costs	400	400
Insurance	1,394	-
Events	3,950	-
Interest & Charges	<u>2,143</u>	<u>1,580</u>
	39,760	25,143

Support costs include independent examiner's fee £400 (2021- Independent examiner £400)

4. Fixed Assets

	Freehold Property	Fixture Fittings & Equipment	Total
	£	£	£
Synagogue Building Balance at 01 January 2022	290,810		
Synagogue Building Balance at 31 December 2022	290,810		<u>290,810</u>
Religious Books and Appurtenances Residual Value			10,000
Fixtures and fittings Balance at 1 January 2022		10,851	
Additions in the year		-	
Depreciation Charge		<u>(2,149)</u>	
Fixtures and Fittings Balance at 31 December 2022			<u>8,702</u>
Total Fixed Assets as at 31 December 2022			<u>309,512</u>

5. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Short Term Loan	5,984	5,984
Accruals	650	650

6. Creditors: Amounts falling due after one year

	2022	2021
	£	£
Long Term Bank Loan	60,507	69,793

Long Term Bank loans are secured by legal charge over the Charity's own properties.

THE HECHEL HATORAH SYNAGOGUE TRUST

England & Wales - Charity number 264361

Accounts

HECHEL HATORAH SYNAGOGUE TRUST
Legal & Administrative Details
Year ended 31 December 2021

Name Hechel Hatorah Synagogue Trust

Constitution Trust Deed dated 13 May 1964

Charity Registration Number 264361

Trustees Mr M Schwarz

New trustees are appointed on the recommendation of the Synagogue committee.

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to the Trustees of The Hechel Hatorah Synagogue Trust

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Independent Examiner's statement

In connection with my examination, no matter has come to my attention.

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(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Accountant
Rothfeld & Co
Medcar House
149a Stamford Hill
London N16 5LL

27 October 2022

HECHEL HATORAH SYNAGOGUE TRUST
Trustees Report
For the year ended 31 December 2021

The Trustees present their report and accounts for the year ended 31 December 2021

Constitution Etc

Legal and Administrative details are shown on page 1.

Activities

The charity operates a Synagogue in North London. It also distributes funds for needy cases in the community.

Reserves

The charity's liquid reserves are considered adequate for its activities.

.....
M Schwartz (trustee)
27 October 2022

HECHEL HATORAH SYNAGOGUE TRUST
Statement of financial activities
For the year ended 31 December 2021

		2021	2020
	Notes	£	£
<u>Income</u>			
Donations		30,626	25,814
Rent Receivable		<u>7,030</u>	<u>12,300</u>
Total Income		<u>37,656</u>	<u>38,114</u>
<u>Expenditure</u>			
Charitable Activities	3	25,143	22,487
Depreciation	4	<u>2,149</u>	<u>2,149</u>
Total Expenditure		<u>27,292</u>	<u>24,636</u>
Net Income/(expenditure) for the year		10,364	13,478
<u>Reconciliation of funds</u>			
Total funds brought forward		<u>241,975</u>	<u>228,497</u>
Total funds carried forward		<u>252,339</u>	<u>241,975</u>

HECHEL HATORAH SYNAGOGUE TRUST
Balance Sheet
As at 31 December 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	4		311,661		313,810
Current Assets					
Cash at bank and in hand			17,105		14,890
Total Assets			328,766		328,700
Creditors: amounts falling due within one year	5	(6,634)		(7,084)	
Net current assets			<u>322,132</u>		<u>321,616</u>
Creditors: amounts falling due after more than one year	6	(69,793)		(79,641)	
Net Assets			<u>252,339</u>		<u>241,975</u>
Funds of the charity					
Unrestricted funds			<u>252,339</u>		<u>241,975</u>
Total charity funds			<u>252,339</u>		<u>241,975</u>

The financial statements were approved by the trustees on 27 October 2022 and signed on their behalf by:

M. Schwartz
Trustee

HECHEL HATORAH SYNAGOGUE TRUST
Notes to the financial statements
For the year ended 31 December 2021

1. Accounting Policies

1.1. Accounting convention

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

1.2. Income

Income is received by way of donations and is included in full in the Statement of Financial Activities when received. Annual rents received from renting out part of the building are shown on the Statement of Financial Activities.

1.3. Expenditure

Liabilities are recognised in the year in which they are incurred,
Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.4. Tangible Fixed assets

The synagogue building has been included at estimated original cost plus subsequent refurbishment costs. The Residual Value of the portacabin has been added to the Synagogue Building Balance at 1 January 2016.

Furniture is included at cost.

Religious books and appurtenances are included at Residual Value.

1.5. Depreciation

Furniture is calculated to have a useful life of 10 years. Depreciation is therefore provided at 10% per annum.

2. Employees

Number of Employees

The average number of employees during the year was:	2021	2020
	2	2

3. Charitable Activities

	2021	2020
	£	£
Grants	1,904	1,966
Synagogue Running Expenses	7,748	7,526
Wages & Salaries	7,800	7,760
Repairs	5,711	2,274
Support Costs	400	400
Insurance	-	634
Interest & Charges	<u>1,580</u>	<u>1,927</u>
	25,143	22,487

Support costs include independent examiner's fee £400 (2020- Independent examiner £400)

4. Fixed Assets

	Freehold Property	Fixture Fittings & Equipment	Total
	£	£	£
Synagogue Building Balance at 01 January 2021	290,810		
Synagogue Building Balance at 31 December 2021	290,810		<u>290,810</u>
Religious Books and Appurtenances Residual Value			10,000
Fixtures and fittings Balance at 1 January 2021		13,000	
Additions in the year		-	
Depreciation Charge		<u>(2,149)</u>	
Fixtures and fittings Balance at 31 December 2021			<u>10,851</u>
Total Fixed Assets as at 31 December 2021			<u><u>311,661</u></u>

5. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Short Term Loan	5,984	5,984
Accruals	650	1,100

6. Creditors: Amounts falling due after one year

	2021	2020
	£	£
Long Term Bank Loan	69,793	79,641

Long Term Bank loans are secured by legal charge over the Charity's own properties.

THE HECHEL HATORAH SYNAGOGUE TRUST

England & Wales - Charity number 264361

Accounts

HECHEL HATORAH SYNAGOGUE TRUST
Legal & Administrative Details
Year ended 31 December 2020

Name	Hechel Hatorah Synagogue Trust
Constitution	Trust Deed dated 13 May 1964
Charity Registration Number	264361
Trustees	Mr M Schwarz

New trustees are appointed on the recommendation of the Synagogue committee.

Address for Correspondence	13 Grangecourt Road, N16 5EG
Bankers	Barclays Bank PLC Strand Business Centre London
Accountant	Rothfeld& Co Medcar House 149a Stamford Hill London N16 5LL

Independent Examiner's Report
to the Trustees of The HechelHatorah Synagogue Trust

I report on the accounts of the Trust for the year ended 31st December 2020, which are set out on page 4 to 7.

Respective responsibilities of Trustee and Examiner

As the charity's trustees, you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7) (b) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An 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 you, as trustee, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention.

(a) which gives me reasonable cause to believe that, in any material respect, the requirements

- To keep accounting records in accordance with section 41 of the Act;
- and*
- To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Accountant
Rothfeld & Co
Medcar House
149a Stamford Hill
London N16 5LL

25 October 2021

HECHEL HATORAH SYNAGOGUE TRUST
Trustees Report
For the year ended 31 December 2020

The Trustees present their report and accounts for the year ended 31 December 2020

Constitution Etc

Legal and Administrative details are shown on page 1.

Activities

The charity operates a Synagogue in North London. It also distributes funds for needy cases in the community.

Reserves

The charity's liquid reserves are considered adequate for its activities.

.....

M Schwartz (trustee)
25 October 2021

HECHEL HATORAH SYNAGOGUE TRUST
Statement of financial activities
For the year ended 31 December 2020

	Notes	2020 £	2019 £
<u>Income</u>			
Donations		25,814	29,884
Rent Receivable		<u>12,300</u>	<u>10,360</u>
Total Income		<u>38,114</u>	<u>31,820</u>
<u>Expenditure</u>			
Charitable Activities	3	22,487	26,612
Depreciation	4	<u>2,149</u>	<u>2,149</u>
Total Expenditure		<u>24,636</u>	<u>28,761</u>
Net Income/(expenditure) for the year		13,478	11,483
<u>Reconciliation of funds</u>			
Total funds brought forward		<u>228,497</u>	<u>217,014</u>
Total funds carried forward		<u>241,975</u>	<u>228,497</u>

HECHEL HATORAH SYNAGOGUE TRUST
Balance Sheet
As at 31 December 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	4		313,810		315,959
Current Assets					
Cash at bank and in hand			14,890		8,665
Total Assets			328,700		324,624
Creditors: amounts falling due within one year	5	(7,084)		(6,984)	
Net current assets			<u>321,616</u>		<u>317,640</u>
Creditors: amounts falling due after more than one year	6	(79,641)		(89,143)	
Net Assets			<u>241,975</u>		<u>228,497</u>
Funds of the charity					
Unrestricted funds			<u>241,975</u>		<u>228,497</u>
Total charity funds			<u>241,975</u>		<u>228,497</u>

The financial statements were approved by the trustees on 25 October 2021 and signed on their behalf by:

M. Schwartz
Trustee

HECHEL HATORAH SYNAGOGUE TRUST
Notes to the financial statements
For the year ended 31 December 2020

1. Accounting Policies

1.1. Accounting convention

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1.3. Expenditure

Liabilities are recognised in the year in which they are incurred, Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.4. Tangible Fixed assets

The synagogue building has been included at estimated original cost plus subsequent refurbishment costs. The Residual Value of the portacabin has been added to the Synagogue Building Balance at 1 January 2016.

Furniture is included at cost.

Religious books and appurtenances are included at Residual Value.

1.5. Depreciation

Furniture is calculated to have a useful life of 10 years. Depreciation is therefore provided at 10% per annum.

2. Employees

Number of Employees

The average number of employees during the year was:	2020	2019
	2	2

3. Charitable Activities

	2020	2019
	£	£
Grants	1,966	3,176
Synagogue Running Expenses	7,526	8,599
Wages & Salaries	7,760	7,640
Repairs	2,274	3,592
Support Costs	400	400
Insurance	634	607
Interest & Charges	<u>1,927</u>	<u>2,598</u>
	22,487	26,612

Support costs include independent examiner's fee £400 (2019- Independent examiner £400)

4. Fixed Assets

	Freehold Property	Fixture Fittings & Equipment	Total
	£	£	£
Synagogue Building Balance at 01 January 2020	290,810		
Synagogue Building Balance at 31 December 2020	290,810		<u>290,810</u>
Religious Books and Appurtenances Residual Value			10,000
Fixtures and fittings Balance at 1 January 2020		15,149	
Additions in the year		-	
Depreciation Charge		<u>(2,149)</u>	
Fixtures and fittings Balance at 31 December 2020			<u>13,000</u>
Total Fixed Assets as at 31 December 2020			<u>313,810</u>

5. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Short Term Loan	5,984	5,984
Accruals	1,100	1,000

6. Creditors: Amounts falling due after one year

	2020	2019
	£	£
Long Term Bank Loan	79,641	89,143

Long Term Bank loans are secured by legal charge over the Charity's own properties.