

The Charity Registration Number is :- 236420

Yeshurun Hebrew Congregation

Report and Accounts

31 March 2020

Yeshurun Hebrew Congregation

Report and accounts for the year ended 31 March 2020

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Yeshurun Hebrew Congregation

Trustees' Annual Report for the year ended 31 March 2020

The Trustees present their Report and Accounts for the year ended 31 March 2020.

Reference and administrative details

The charity name.

The legal name of the charity is:- Yeshurun Hebrew Congregation.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 236420.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Coniston Road

Gatley, Cheadle

Cheshire, SK8 4AP

Telephone 0161 4288242

Web address <http://www.yeshurun.org.uk/>

Yeshurun Hebrew Congregation

Trustees' Annual Report for the year ended 31 March 2020

The Trustees in office on the date the report was approved were:-

D Finestein	Chairman
N Edelmann	Chairman
R Stone	Vice Chairman
S Kremnitzer	Vice Chairman
C Abrahams	Treasurer
D Verber	Warden
A Simon	Warden
S Halon	Hon. Secretary
S Lipshaw	Hon. Secretary
J Bolchover	General Board Member

The following persons served as Trustees during the year ended 31 March 2020 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

D Finestein	Chairman	
N Edelmann	Chairman	
R Stone	Vice Chairman	
S Kremnitzer	Vice Chairman	Appointed July 2019
C Abrahams	Treasurer	Appointed July 2019
J Bolchover	Treasurer	Resigned July 2019
J Bolchover	General Board Member	Appointed July 2019
D Verber	Warden	
A Simon	Warden	Appointed July 2019
S Halon	Hon. Secretary	Appointed July 2019
S Lipshaw	Hon. Secretary	Appointed July 2019
G Taylor	Hon. Secretary	Resigned July 2019
S Kremnitzer	Hon. Secretary	Resigned July 2019

Name

Custodian Trustees

E Bor
C A Frieze
H H Solomons
J Stone
B Oster

At the Annual General Meeting N Edelmann and D Feinstein retire as trustees, and are not eligible for reappointment.

All the trustees are also members of the charity.

Yeshurun Hebrew Congregation

Trustees' Annual Report for the year ended 31 March 2020

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Objects of Yeshurun Hebrew Congregation (hereafter also referred to as "the Synagogue" or "the Charity") shall include the promotion of orthodox Judaism; the education of members and non-members in both religious and general secular matters; the promotion of inter-faith dialogue with particular emphasis on relations with local non-Jewish communities; to assisting the sick; to objects relating to the cooperation with the Yeshurun Burial Society or any organisation established for that purpose for the burial of members; to provide support for the state of Israel; to support the local Jewish primary school and nursery; to provide facilities for members to assist in the general charitable purposes of the wider community and to provide support, for example of the visiting of hospitals.

The main activities undertaken in relation to those purposes during the year.

The Charity's objectives were achieved during the year by the operation of a synagogue and social events at the Congregation's premises, together with support for other Jewish and non-Jewish charities in accordance with Jewish law.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion, when reviewing the Congregation's aims and objectives and in planning future activities.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the Charity and, in particular, the specific guidance on charities for the advancement of religion, when reviewing the Congregation's aims and objectives and in planning future activities. The activities currently carried out for the public benefit by the Charity have been to support the local Jewish communities by running synagogue services ; provision and up keep of the synagogue premises; outreach to those new to the area; to ensure there is a local provision of kosher food ;provide education and learning in various formats across all ages. Work with the local non-Jewish community with hosting interfaith groups and this year in particular hosting our constituency Hustings for the public benefit. Also this year support was provided to other charities in our area , in particular on Mitzvah day cooking for a local homeless charity.

Yeshurun Hebrew Congregation

Trustees' Annual Report for the year ended 31 March 2020

The main achievements and performance of the charity during the year.

The Synagogue has continued to promote Judaism through a variety of ways over the past year. Many varied activities, events and groups which operate under the auspices of the synagogue, continue to promote both religious and secular activities designed to meet the objectives of the Synagogue. Just some of the activities that the Synagogue promotes, and in no particular order, are as follows:

- Bar/Bat Mitzvah
- Board of Deputies
- Book Club
- Burial Society
- Charity Committee
- Cheadle Village Partnership
- Children Services
- Chevra Kadisha
- Coffee & Bagel
- Games in the afternoon
- Events Committee
- Fly the Flag for Israel
- Gentlemen's Discussion Group
- Jewish History Discussion Group
- Jewish Rep Council
- Ladies Discussion Group
- Liaison
- Publicity
- Security
- SEED
- The Guild
- Women in Judaism
- Youth Activities
- 5th Gatley Brownies

The difference the charity's performance during the year has made to the beneficiaries of the charity.

The operation of all the Synagogue groups continues to enhance the community and meet the objectives as set out above. There are activities, events, fundraisers and others dedicated to all age groups and genders. Lifecycle services as well as activities around the Jewish and general calendars, allow all members to gain full advantage and fulfil those needs. The operation also reaches out to the wider community by way of charity giving, either money, items or time as well as other activities directly or indirectly promoting interfaith.

The degree to which the achievements and performance during the year have benefited wider society.

The Synagogue has continued with its interfaith promotion having attended several events over the year to promote the charity to the wider community and enhance relations with other religions. As a result of the High Festival Appeal, charitable donations have also been made to various groups both affiliated with Judaism and to the wider non Jewish community. The Synagogue continues to participate in the Board of Deputies through our elected officer. The Synagogue is also represented at the Cheadle Village Partnership. HH Charles Bloom is actively involved in interfaith matters, on behalf of the Board.

Yeshurun Hebrew Congregation

Trustees' Annual Report for the year ended 31 March 2020

Structure, governance and management of the charity

A Board, elected annually by members, currently of nine people, who are deemed to be trustees under charity law, meets nine times per annum, and otherwise as required, to administer the affairs of the Congregation.

The Board reports to the Council, also elected annually at the Annual General Meeting by the members, which also meets nine times per annum. The Council currently consists of eight people, of whom all are elected. There are also five custodian trustees, appointed by the Council, who hold the assets of the Congregation. All these custodian trustees are members of the Congregation.

There are sub-committees that cover the various activities of the Congregation, and a review of their activities during each year is normally circulated with the annual accounts prior to the Annual General Meeting.

The day to day running of the secular affairs of the Congregation is managed by an Administrator. The Board is fully involved in both the religious and secular aspects of the affairs of the

The methods used to recruit and appoint new charity trustees.

Any eligible member of the Congregation can be proposed for election to the Board by a proposer and seconder, who must be members of the Congregation. Because such persons will have been members of the Congregation for some years before election to the Board, they will have the appropriate knowledge of the manner in which the Congregation is governed and they are advised of their responsibilities as trustees under Charity Law.

The charity's relationships with related parties.

As defined in charity law the Congregation is not related to any other body. However, there is the Yeshurun Burial Society, a Friendly Society registered with the Financial Conduct Authority and having its independent trustees. The Burial Society provides for religious burials and ensures that sufficient finances are in place for all future burials through subscriptions and donations.

The trustees' bankers and advisors

The Royal Bank of Scotland, Manchester, M3 3AQ

Yeshurun Hebrew Congregation

Trustees' Annual Report for the year ended 31 March 2020

Financial review

The charity's financial position at the end of the year ended 31 March 2020

The financial position of the charity at 31 March 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2020	2019
	£	£
Net income	28,108	28,935
Unrestricted Revenue Funds available for the general purposes of the charity	125,225	99,466
Designated Revenue Funds	60,294	47,669
Total Unrestricted Funds	185,519	147,135
Restricted Revenue Funds	383,619	393,895
Total Funds	569,138	541,030

Financial review

The charity's financial position at the end of the year ended 31 March 2020

The principal funding sources for the Congregation are members' subscriptions and donations, and their support of other charitable activities, including those relating to other organisations in furtherance of the charitable objects of the Congregation.

Restricted funds show a deficit of £10,276 (2019 - surplus of £321) for the year, leaving an accumulated surplus of £383,619 in restricted funds.

The unrestricted funds show a surplus for the year of £38,384 (2019 - £28,614) leaving an accumulated surplus of £185,519.

During the year the capital repayments on the bank loans to finance the property occupied by the Rabbi amounted to £8,472 (2019 - £8,350).

Incoming resources

The level of subscription income shown in the accounts amounted to £284,087 from £288,732 in 2019. It is imperative that members continue to meet their commitments for the subscriptions on time and we thank the majority of those members who have continued to do so. When subscriptions are paid late, or in some cases not at all, this causes problems both in the financial implications for the Congregation and in the time taken to collect outstanding subscriptions. The introduction of a direct debit scheme for annual subscriptions has improved cash flows and new member initiatives have been successful in boosting subscription levels.

Yeshurun Hebrew Congregation

Trustees' Annual Report for the year ended 31 March 2020

Donations and gifts

The donations and gifts received in the year are analysed in note 24 (page 26) 'Donations, grants and legacies'. The general fund donations in the year were £28,738 compared to £22,349 last year.

Expenditure

The expenditure on unrestricted funds amounted to £310,599 (2019 £351,583).

The expenditure on restricted funds was £22,463 (2019 £16,042).

Balance sheet

The net assets as at 31 March 2020 amounted to £569,138 (2019 £541,030); the increase arising on the surplus for the year. It should be noted that the Rabbi's house is included in the accounts at cost.

Policies on reserves.

The Congregation aims to hold reserves sufficient to ensure that it is a going concern, and procedures are in place to monitor this. Ensuring that there are sufficient reserves is the major risk identified by the Board. Therefore, it must be ensured that members' subscriptions, together with donations, provide adequate resources to meet current expenditure. Furthermore, there is a requirement to repay bank loans over a period of years to maintain the fabric of the synagogue building, and the related fixtures, in an appropriate condition. Such requirements may well be met by making a call to members for additional donations to increase the resources of the General Fund to enable these aims to be met.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the Charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Eric Langer BSc FCA

Member of The Institute of Chartered Accountants in England and Wales

8-10 Gatley Road

Cheadle

Cheshire

SK8 1PY

Yeshurun Hebrew Congregation

Trustees' Annual Report for the year ended 31 March 2020

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 19 November 2020.

***N Edelmann, Chairman
Trustee***

***D Finestein, Chairman
Trustee***

***R Stone, Vice Chairman
Trustee***

***C Abrahams, Treasurer
Trustee***

Yeshurun Hebrew Congregation

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2020

I report to the Charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2020.

Responsibilities and basis of report

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charity's Act 2011 ('the Act')

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Charity's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Eric Langer BSc FCA - Independent Examiner

Chartered Accountant

8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

This report was signed on 26 November 2020

Yeshurun Hebrew Congregation - Statement of Financial Activities for the year ended 31 March 2020

Statement of Financial Activities for the year ended 31 March 2020

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	329,666	11,013	340,679	319,691
Charitable activities	A2	18,102	1,145	19,247	59,437
Other trading activities	A3	916	-	916	-
Investments	A4	299	29	328	171
Other	A5	-	-	-	17,261
Total income	A	<u>348,983</u>	<u>12,187</u>	<u>361,170</u>	<u>396,560</u>
Expenditure on:					
Charitable activities	B2	310,599	22,463	333,062	367,625
Total expenditure	B	<u>310,599</u>	<u>22,463</u>	<u>333,062</u>	<u>367,625</u>
Net income for the year		<u>38,384</u>	<u>(10,276)</u>	<u>28,108</u>	<u>28,935</u>
Net income after transfers	A-B-C	<u>38,384</u>	<u>(10,276)</u>	<u>28,108</u>	<u>28,935</u>
Net movement in funds		<u>38,384</u>	<u>(10,276)</u>	<u>28,108</u>	<u>28,935</u>
Reconciliation of funds:-					
Total funds brought forward		147,135	393,895	541,030	512,095
Total funds carried forward		<u>185,519</u>	<u>383,619</u>	<u>569,138</u>	<u>541,030</u>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 15 to 35 form an integral part of these accounts.

Yeshurun Hebrew Congregation - Statement of Financial Activities for the year ended 31 March 2020

Yeshurun Hebrew Congregation - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Income & Endowments from:				
Donations & Legacies	A1	311,881	7,810	319,691
Charitable activities	A2	59,104	333	59,437
Investments	A4	151	20	171
Other	A5	17,261	-	17,261
Total income	A	388,397	8,163	396,560
Expenditure on:				
Charitable activities	B2	351,583	16,042	367,625
Total expenditure	B	351,583	16,042	367,625
Net income for the year		36,814	(7,879)	28,935
Transfers between funds	C	(8,200)	8,200	-
Net income after transfers		28,614	321	28,935
Net movement in funds		28,614	321	28,935
Reconciliation of funds:-				
Total funds brought forward	E	118,521	393,574	512,095
Total funds carried forward		147,135	393,895	541,030

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

The notes attached on pages 15 to 35 form an integral part of these accounts.

Yeshurun Hebrew Congregation - Statement of Financial Activities for the year ended 31 March 2020

Yeshurun Hebrew Congregation - Resources applied in the year ended 31 March 2020 towards fixed assets for Charity use:-

	2020 £	2019 £
Funds generated in the year as detailed in the SOFA	28,108	28,935
Resources applied on functional fixed assets	-	(840)
Net resources available to fund charitable activities	<u>28,108</u>	<u>28,095</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

Movements in revenue and capital funds for the year ended 31 March 2020

Revenue accumulated funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	147,135	393,895	541,030	512,095
Recognised gains and losses before transfers	<u>38,384</u>	<u>(10,276)</u>	<u>28,108</u>	<u>28,935</u>
	185,519	383,619	569,138	541,030
Closing revenue funds	<u>185,519</u>	<u>383,619</u>	<u>569,138</u>	<u>541,030</u>

Designated revenue funds included within the unrestricted funds above

	Total Funds 2020 £	Last year Total Funds 2019 £
At 1 April	47,669	26,924
Surplus in year	12,427	20,190
Transfer (to)/from revenue accumulated funds	-	555
At 31 March	<u>60,096</u>	<u>47,669</u>

The purposes for which these funds have been designated are described in Note 22 to the accounts.

Summary of funds

	Unrestricted and Designated funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Revenue accumulated funds	125,423	383,619	509,042	493,361
Revenue designated funds	60,096	-	60,096	47,669
Total funds	<u>185,519</u>	<u>383,619</u>	<u>569,138</u>	<u>541,030</u>

The notes attached on pages 15 to 35 form an integral part of these accounts.

Yeshurun Hebrew Congregation - Balance Sheet as at 31 March 2020

	SORP		2020	2019
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	11	A2	603,920	608,263
Current assets		B		
Debtors	12	B2	20,808	20,487
Cash at bank and in hand		B4	166,022	160,827
Total current assets			<u>186,830</u>	<u>181,314</u>
Creditors: amounts falling due within one year	14	C1	<u>(59,786)</u>	<u>(72,249)</u>
Net current assets			127,044	109,065
			<u>730,964</u>	<u>717,328</u>
Net assets				
Creditors: amounts falling due after more than one year	15	C2	(73,884)	(82,356)
Net assets			<u>657,080</u>	<u>634,972</u>
Defined benefit pension scheme liabilities	13	C4	(87,942)	(93,942)
The total net assets of the charity			<u>569,138</u>	<u>541,030</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	19	D2	383,619	393,895
			383,619	393,895
Unrestricted Funds				
Unrestricted Revenue Funds	19	D3	125,423	99,466
			125,423	99,466
Designated Funds				
Designated Revenue Funds	19	D3	60,096	47,669
			60,096	47,669
Total charity funds			<u>569,138</u>	<u>541,030</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

Yeshurun Hebrew Congregation - Balance Sheet as at 31 March 2020

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

**N Edelman, Chairman
Trustee**

**D Finestein, Chairman
Trustee**

**R Stone, Vice Chairman
Trustee**

**C Abrahams, Treasurer
Trustee**

Approved by the board of trustees on 19 November 2020

The notes attached on pages 15 to 35 form an integral part of these accounts.

Yeshurun Hebrew Congregation

Notes to the Accounts for the year ended 31 March 2020

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, and in accordance with all applicable law in the Charity's jurisdiction of registration, except that the Charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

The Charity constitutes a public benefit entity as defined by FRS102.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2021, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Policies relating to categories of income and income recognition.

Income recognition

Voluntary income is received by way of membership subscriptions, donations and gifts and is included in full in the statement of financial activities when receivable.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities. The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

Income from investments is included in the year in which it is receivable.

Yeshurun Hebrew Congregation

Notes to the Accounts for the year ended 31 March 2020

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Yeshurun Hebrew Congregation

Notes to the Accounts for the year ended 31 March 2020

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Land and buildings	Not depreciated as the estimated realisable value exceeds cost
Fixtures, fittings and equipment	10 % reducing balance
Sifrei Torah	2.5 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

No depreciation is provided on freehold property and improvements because it is the practice to maintain the property in a continual state of sound repair. Accordingly, the life is so long and the residual value so high that the Trustees consider that depreciation calculated in accordance with accepted accounting standards would be immaterial.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to have to pay to settle the debt. Amounts which are owed in more than one year are shown as long-term creditors.

Provisions are recognised when the charity has a present obligation (legal or constructive) as a result of a past event, it is probably that the charity will be required to settle the obligation and a reliable estimate of the amount of the obligation can be made.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Pensions - defined benefit schemes

The charity operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

Yeshurun Hebrew Congregation

Notes to the Accounts for the year ended 31 March 2020

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters

5 Net surplus in the financial year

	2020	2019
	£	£
The net surplus in the financial year is stated after charging:-		
Depreciation of owned fixed assets	4,343	4,702
Pension costs	12,671	12,869

6 Interest payable

	2020	2019
	£	£
Loan interest	2,398	2,521

Yeshurun Hebrew Congregation

Notes to the Accounts for the year ended 31 March 2020

7 Staff costs and emoluments

Salary costs	2020	2019
	£	£
Gross Salaries excluding trustees and key management personnel	114,924	134,698
Employer's National Insurance for all staff	9,501	11,029
Employer's contribution to defined benefit pension schemes	7,768	7,768
Employer's operating costs of defined contribution pension schemes	4,903	5,101
Total salaries, wages and related costs	137,096	158,596

The average number of part time staff employed in the year was	1	1
The average number of full time staff employed in the year was	4	4
The estimated full time equivalent number of all staff employed in the year was	4	4

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	2	2
Engaged on management and administration	2	2

The estimated full time equivalent number of all staff employed as above	4	4
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Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

	£	£
	No	No
Numbers of such staff to whom benefits are accruing :-		
Under money purchase pension schemes	4	5
	4	5

Yeshurun Hebrew Congregation

Notes to the Accounts for the year ended 31 March 2020

8 Defined contribution pension schemes

The Charity operates a defined contribution pension scheme, the costs of which are shown above, all of which are from unrestricted funds.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

9 Defined benefit pension scheme

The Charity operates a defined benefit pension scheme, and the contributions charged in the SOFA in the year are shown above.

There are no contributions agreed for future years.

The Charity has not undertaken a full actuarial valuation on which the amounts in the accounts are based.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

10 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

11 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Sifrei Torah	Total
	£	£	£	£
Cost				
At 1 April 2019	730,357	181,898	44,214	956,469
At 31 March 2020	730,357	181,898	44,214	956,469
Depreciation				
At 1 April 2019	176,919	149,522	21,765	348,206
Charge for the year	-	3,238	1,105	4,343
At 31 March 2020	176,919	152,760	22,870	352,549
Net book value				
At 31 March 2020	553,438	29,138	21,344	603,920
At 31 March 2019	553,438	32,376	22,449	608,263

Yeshurun Hebrew Congregation

Notes to the Accounts for the year ended 31 March 2020

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Sifrei Torah	Total
	£	£	£	£
Cost				
01 April 2018	730,357	181,058	44,214	955,629
Additions	-	840	-	840
01 April 2019	730,357	181,898	44,214	956,469
Depreciation				
01 April 2018	176,919	145,925	20,660	343,504
Charge for the year	-	3,597	1,105	4,702
01 April 2019	176,919	149,522	21,765	348,206
Net book value				
01 April 2019	553,438	32,376	22,449	608,263
01 April 2018	553,438	35,133	23,554	612,125

All assets are used for direct charitable purposes.

12 Debtors

	2020	2019
	£	£
Trade debtors	9,589	9,422
Prepayments and accrued income	5,294	7,727
Other debtors	5,925	3,338
	20,808	20,487

Yeshurun Hebrew Congregation

Notes to the Accounts for the year ended 31 March 2020

13 Defined benefit pension scheme assets and liabilities

	2020 £	2019 £
At 1 April 2019	(93,942)	(99,942)
Defined benefit pension scheme payments made in year	6,000	6,000
Net defined benefit pension scheme liabilities at 31 March 2020	(87,942)	(93,942)
Defined benefit pension scheme liabilities due within one year	(6,000)	(6,000)
	(6,000)	(6,000)
Defined benefit pension scheme liabilities due after one year	(81,942)	(87,942)
Net liability on the defined benefit pension scheme at 31 March 2020	(87,942)	(93,942)

14 Creditors: amounts falling due within one year

	2020 £	2019 £
Bank loans and overdrafts	8,559	8,559
Trade creditors	6,679	14,960
Accruals	7,227	9,442
Other creditors	37,321	39,288
	59,786	72,249

15 Creditors: amounts falling due after one year

	2020 £	2019 £
Bank loans and overdrafts	73,884	82,356

16 Income and Expenditure account summary

	2020 £	2019 £
At 1 April 2019	541,030	512,095
Surplus for the year	28,108	28,935
At 31 March 2020	569,138	541,030

17 Post balance sheet events

The COVID-19 pandemic has affected the Synagogue in various ways. The Trustees and Rabbi have worked tirelessly to ensure that the Synagogue continues to operate and support the Congregation and community. With the guidance from the Government and the Chief Rabbi's office the Synagogue has managed to conduct funerals and pastoral care in a COVID-19 safe way. It has delivered educational and spiritual programmes via video links reaching out to those who may have experienced loneliness during this trying time. As for the Synagogue's finances, the Trustees are satisfied that the Charity has sufficient cash, investments and property assets to be able to withstand the financial impact of this pandemic for the foreseeable future.

Yeshurun Hebrew Congregation

Notes to the Accounts for the year ended 31 March 2020

18 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2020	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Tangible Fixed Assets	280,591	-	323,329	603,920
Current Assets	66,246	60,294	60,290	186,830
Current Liabilities	(59,786)	-	-	(59,786)
Long Term Liabilities	(73,884)	-	-	(73,884)
Pension Liability	(87,942)	-	-	(87,942)
	125,225	60,294	383,619	569,138
At 1 April 2019	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Tangible Fixed Assets	281,163	-	327,100	608,263
Current Assets	66,850	47,669	66,795	181,314
Current Liabilities	(72,249)	-	-	(72,249)
Long Term Liabilities	(82,356)	-	-	(82,356)
Pension Liability	(93,942)	-	-	(93,942)
	99,466	47,669	393,895	541,030

19 Change in total funds over the year as shown in Note 18 , analysed by individual funds

	Funds brought forward from 2019	Movement in funds in 2020	Transfers between funds in 2020	Funds carried forward to 2021
	£	See Note 20 £	See Note 21 £	£
Unrestricted and designated funds:-				
General Fund	99,466	25,957	(198)	125,225
Property Maintenance Fund	26,658	15,605	-	42,263
Events Committee Fund	14,413	(3,599)	-	10,814
The Guild Fund	6,598	421	198	7,217
Total unrestricted and designated funds	147,135	38,384	-	185,519
Restricted funds:-				
Capital Fund	343,799	(1,217)	-	342,582
Sifrei Torah Fund	22,900	(1,105)	-	21,795
Cemetery Maintenance Fund	7,460	(6,806)	-	654
Chevra Kadisha	6,337	-	-	6,337
High Festival Charity	10,302	(1,148)	-	9,154
Israel Family Support	3,097	-	-	3,097
Total restricted funds	393,895	(10,276)	-	383,619
Total charity funds	541,030	28,108	-	569,138

Yeshurun Hebrew Congregation

Notes to the Accounts for the year ended 31 March 2020

20 Analysis of movements in funds over the year as shown in Note 19

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2020	2020	2020	2020
	£	£	£	£
Unrestricted and designated funds:-				
General Fund	311,432	(285,475)	-	25,957
Property Maintenance Fund	16,141	(536)	-	15,605
Events Committee Fund	7,287	(10,886)	-	(3,599)
The Guild Fund	14,123	(13,702)	-	421
Restricted funds:-				
Capital Fund	1,449	(2,666)	-	(1,217)
Sifrei Torah Fund	-	(1,105)	-	(1,105)
Cemetery Maintenance Fund	2,486	(9,292)	-	(6,806)
High Festival Charity	8,252	(9,400)	-	(1,148)
	361,170	(333,062)	-	28,108

21 Details of transfers between funds

The transfers shown in note 19 above are:-

	2020 £
To/(from) General Fund in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	(198)
To/(from) The Guild Fund	198
Net transfers	-

22 The purposes for which the funds as detailed in note 19 are held by the charity are:-

Unrestricted and designated funds:-

General Fund	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.
Property Maintenance Fund	The Property Maintenance Fund represents funds to be applied for future major repairs to the premises.
Events Committee Fund	Events committee fund represents funds raised from events to be used for identified projects or items for the Synagogue.
The Guild Fund	The Guild fund represent funds raised to cover the costs of community kiddushim, etc.

Yeshurun Hebrew Congregation

Notes to the Accounts for the year ended 31 March 2020

Restricted funds:-

Capital Fund	This fund represents the various appeals made for the purchase and refurbishment of the premises of the Congregation, including the Synagogue, Beth Hamidrash, and Ohel.
Sifrei Torah Fund	These are funds raised for the purchase of Sifrei Torah.
Cemetery Maintenance Fund	The Congregation is responsible for the maintenance and administration of the Cemetery. The costs allocated to this fund are those directly relating to the upkeep and maintenance of the Cemetery.
Chevra Kadisha	These are funds raised for the replacement of the tahara table in the Ohel.
High Festival Charity	These are donations received for and linked to onward charitable donations.
Israel Family Support	These funds are to support families in Israel affected by terrorism.

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23 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

Yeshurun Hebrew Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

24 Donations, Grants and Legacies

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Donations and gifts from individuals				
Small donations individually less than £1000	25,108	9,547	34,655	24,371
Individual donations over £1000	2,500	-	2,500	3,000
Donations from organisations	1,130	125	1,255	2,788
Total donations and gifts	28,738	9,672	38,410	30,159

Donations and gifts from individuals Including HMRC refunds on gift aided donations

Prior Year analysis

	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Prior year donations and gifts	22,349	7,810	30,159

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Legacies receivable				
Small legacies individually less than £1000	700	-	700	800
Legacies individually over £1000	16,141	-	16,141	-
Total legacies receivable	16,841	-	16,841	800

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Membership subscriptions as donations	284,087	1,341	285,428	288,732

Yeshurun Hebrew Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

Membership subscriptions as donations - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2019	2019	2019
	£	£	£
Prior Year	<u>288,732</u>	<u>-</u>	<u>288,732</u>

Total Donations, Grants and Legacies

	Unrestricted Funds	Restricted Funds	Current Year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Total Donations, Grants and Legacies A1	<u>329,666</u>	<u>11,013</u>	<u>340,679</u>	<u>319,691</u>
Prior year	<u>Unrestricted Funds 2019 £</u>	<u>Restricted Funds 2019 £</u>	<u>Prior Year Total Funds 2019 £</u>	
Total Donations, Grants and Legacies A1	<u>311,881</u>	<u>7,810</u>	<u>319,691</u>	

25 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
	2020	2020	2020	2019
	£	£	£	£
Primary purpose and ancillary trading				
Letting of property for charitable purposes	860	-	860	4,155
Other charitable activities	17,242	1,145	18,387	55,282
Total Primary purpose and ancillary trading	<u>18,102</u>	<u>1,145</u>	<u>19,247</u>	<u>59,437</u>
Prior year	<u>Prior Year Unrestricted Funds 2019 £</u>	<u>Prior Year Restricted Funds 2019 £</u>	<u>Prior Year Total Funds 2019 £</u>	
Primary purpose and ancillary trading				
Other charitable activities	54,949	333	55,282	
Total Primary purpose and ancillary trading	<u>59,104</u>	<u>333</u>	<u>59,437</u>	

Yeshurun Hebrew Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

26 Total Income from charitable activities

<i>Current year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2020	2020	2020	2019
	£	£	£	£
Total income from charitable trading	18,102	1,145	19,247	59,437
Total from charitable activities	18,102	1,145	19,247	59,437

Income from charitable activities - Prior Year analysis

<i>Prior year</i>	Prior Year	Prior Year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
	2019	2019	2019
	£	£	£
Total income from charitable trading	59,104	333	59,437
Income from funders	-	-	-
	59,104	333	59,437

27 Income from other, non charitable, trading activities

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2020	2020	2020	2019
	£	£	£	£
Income from fundraising events	916	-	916	-
Total from other activities	916	-	916	-

Yeshurun Hebrew Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

28 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Bank Interest Receivable		299	29	328	171
Total investment income	A4	299	29	328	171

Investment income - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	151	20	171

29 Other income and gains

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Current year					
Events Committee and Ladies Guild Funds Introduced		-	-	-	17,261
Total other income	A5	-	-	-	17,261

From 1 April 2018 the Events Committee and Ladies Guild funds are included as designated funds within the Charity and are disclosed as part of the Charity's financial statements. The accounts will reflect the income and expenses of each of these funds each year, as well as the respective assets and liabilities.

In accordance with the Charity SORP, the opening balances of the Events Committee and The Guild Funds were included as donations under other income in the 2019 year within Charitable Activities.

Yeshurun Hebrew Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

30 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2020	2020	2020	2019
	£	£	£	£
Gross wages and salaries - charitable activities	114,924	-	114,924	134,698
Employers' NI - Charitable activities	9,501	-	9,501	11,029
Defined benefit pension costs - charitable activities	7,768	-	7,768	7,768
Defined contribution pension costs - charitable activities	4,903	-	4,903	5,101
Travel and Subsistence - Charitable Activities	12,485	-	12,485	547
Conferences	854	-	854	323
Events, services and festivals	52,214	-	52,214	60,106
Other staff costs	1,726	-	1,726	3,712
Other charitable activities	23,995	-	23,995	17,848
Total direct spending	228,370	-	228,370	241,132
	B2a			

31 Expenditure on charitable activities- Grant funding of activities

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2020	2020	2020	2019
	£	£	£	£
Grants made to organisations	-	9,400	9,400	7,752
Total grantmaking costs	-	9,400	9,400	7,752
	B2c			

Yeshurun Hebrew Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

Breakdown of Grants made to organisations

<i>Current Year</i>	Current year	Current year	Current year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
	2020	2020	2020
	£	£	£
Action for Sick Children	-	50	50
Age UK	-	50	50
Alzheimers Research UK	-	100	100
Beechwood Cancer Care	-	75	75
Bnei Akiva	-	200	200
British Emunah Fund	-	50	50
British Friends of Boys Town Jerusalem	-	50	50
British Friends of Ezer Mizion	-	100	100
British Friends of Israel War Disabled	-	100	100
Brookvale	-	200	200
Camp Simcha	-	550	550
Chai Cancer Care	-	550	550
Community Security Trust	-	500	500
Delamere Charitable Trust	-	100	100
Education Endowment Foundation	-	200	200
Francis House Children's Hospice	-	250	250
Friends Of Or Meir And Bracha	-	100	100
Hatzoloh	-	100	100
Jack Stonefield Foundation	-	100	100
Jewish Blind & Disabled	-	100	100
Jewish Child's Day	-	250	250
Jewish Deaf Association	-	100	100
Jewish Women's Aid	-	250	250
Langdon College	-	50	50
Leket UK	-	100	100
London School of Jewish Studies	-	50	50
Magen David Adom UK	-	100	100
Maggie's Centres	-	100	100
Mcr Jewish Community Centre	-	100	100
Mcr Jewish Soup Kitchen	-	75	75
Morris Feinmann Home	-	500	500
Neshomo	-	100	100
North Cheshire Jewish Primary School	-	100	100
North Cheshire WIZO	-	50	50
North West Police Benevolent Fund	-	100	100
Outreach	-	100	100
Peylim Yad L'Achim	-	100	100
Red Cross	-	25	25
Samaritans	-	25	25
Shaare Zedek Medical Center	-	100	100
Shlach Lachmecha	-	100	100
Smile Train UK	-	200	200
St Ann's Hospice	-	600	600
The Christie NHS Foundation Trust	-	100	100
The Fed	-	450	450
The Initiation Society	-	75	75
The Nicky Alliance Centre	-	200	200
The Wellspring	-	550	550
University of Jewish Chaplaincy	-	100	100
Wood Street Mission	-	250	250
Yad Eliezer	-	100	100
Yeshurun Hebrew Congregation	-	500	500
Yom Hashoah Appeal	-	75	75
Youth Aliya Child Rescue	-	100	100
ZAKA UK	-	100	100
	-	9,400	9,400

Yeshurun Hebrew Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
<i>Prior Year</i>	2019	2019	2019
	£	£	£
Grants made to organisations	2,927	4,825	7,752
Total grantmaking costs	2,927	4,825	7,752

Breakdown of Grants made to organisations

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
<i>Prior Year</i>	2019	2019	2019
	£	£	£
Action for Sick Children	-	50	50
Age UK	-	50	50
Alzheimer's Research UK	-	100	100
Beechwood Cancer Care	-	75	75
British Emunah Fund	-	50	50
British Friends of Boys Town Jerusalem	-	50	50
British Friends of Ezer Mizion	-	150	150
British Friends of Israel War Disabled	-	100	100
British Friends of Zaka	-	100	100
Brookvale	-	100	100
Camp Simcha	-	100	100
Chai Cancer Care	250	100	350
Community Security Trust	-	100	100
E.S. Rabinowitz Memorial Fund	1,427	-	1,427
Francis House Children's Hospice	-	50	50
Hatzolah	-	100	100
Jack Stonefield Foundation	-	100	100
Jewish Blind & Disabled	-	100	100
Jewish Child's Day	-	50	50
Jewish Women's Aid	-	100	100
Jnetics	-	100	100
Langdon College	-	100	100
Leket UK	-	100	100
London School of Jewish Studies	-	50	50
M Schwalbe Shlach Lachmecha	-	100	100
Magen David Adom UK	-	100	100
Maggie's Centres	-	100	100
Maureen Kandler Trust	-	50	50
Mayor of Stockport's Charity Fund	-	200	200
Mcr Jewish Community Centre	-	100	100
Mcr Jewish Soup Kitchen	-	75	75
Morris Feinmann Home	500	-	500
Neshomo	-	100	100
North Cheshire Jewish Primary School	-	100	100
North West Police Benevolent Fund	-	100	100
Or Meir & Bracha	-	100	100
Outreach	-	100	100
Peylim Yad L'Achim	-	100	100
Red Cross	-	25	25
Samaritans	-	25	25
Shaarei Tzedek UK	-	100	100
Solving Kids Cancer	-	200	200
St Ann's Hospice	250	100	350
The Christie NHS Foundation Trust	-	100	100
The FED	250	100	350
The Initiation Society	-	75	75
The Wellspring	250	50	300
T'mimei Lev/Torah Tots	-	75	75
Union of Jewish Students	-	100	100
University Jewish Chaplaincy	-	100	100
Yad Eliezer	-	100	100
Yom Ha'Atzmaut Committee	-	200	200
Yom Hashoah Appeal	-	75	75
Youth Aliyah Rescue	-	100	100
	2,927	4,825	7,752

Yeshurun Hebrew Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

32 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020 £	2020 £	2020 £	2019 £
Premises Expenses				
Service charges payable	720	-	720	720
Rates and water charges	3,392	-	3,392	5,634
Light heat and power	14,737	-	14,737	14,254
Cleaning and waste management	3,977	-	3,977	7,259
Premises repairs, renewals and maintenance	28,827	9,292	38,119	53,706
Security costs	3,194	-	3,194	2,132
Property insurance	6,462	-	6,462	7,339
Administrative overheads				
Telephone, fax and internet	2,556	-	2,556	1,917
Postage	1,769	-	1,769	906
Stationery and printing	506	-	506	5,236
Hire of equipment	3,862	-	3,862	2,628
Software licences and expenses	2,264	-	2,264	1,214
Health and safety costs	127	-	127	132
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	866	-	866	866
Legal fees	779	-	779	1,109
Pension administration fees	439	-	439	432
Recruitment costs	1,688	-	1,688	-
Financial costs				
Bank charges	990	-	990	1,010
Loan interest	2,398	-	2,398	2,521
Depreciation & Amortisation for the period	572	3,771	4,343	4,702
Total support costs - Current Year	80,125	13,063	93,188	113,717

The basis of allocation of costs between activities is described under accounting policies

Yeshurun Hebrew Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

<i>Prior Year</i>	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Premises Expenses			
Service charges payable	720	-	720
Rates and water charges	5,634	-	5,634
Light heat and power	14,254	-	14,254
Cleaning and waste management	7,259	-	7,259
Premises repairs, renewals and maintenance	46,555	7,151	53,706
Security costs	2,132	-	2,132
Property insurance	7,339	-	7,339
Administrative overheads			
Telephone, fax and internet	1,917	-	1,917
Postage	906	-	906
Stationery and printing	5,236	-	5,236
Hire of equipment	2,628	-	2,628
Software licences and expenses	1,214	-	1,214
Health and safety costs	132	-	132
Professional fees paid to advisors			
Accountancy fees other than examination or audit fees	866	-	866
Legal fees	1,109	-	1,109
Pension administration fees	432	-	432
Financial costs			
Bank charges	1,010	-	1,010
Loan interest	2,521	-	2,521
Depreciation & Amortisation for the period	636	4,066	4,702
Total support costs - Prior Year	102,500	11,217	113,717

The basis of allocation of costs between activities is described under accounting policies

Yeshurun Hebrew Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

33 Other Expenditure - Governance costs

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
<i>Current Year</i>	2020	2020	2020	2019
	£	£	£	£
Independent Examiner's fees	2,104	-	2,104	3,024
Bookkeeping services	-	-	-	2,000
Total Governance costs	2,104	-	2,104	5,024

All the expenditure in the prior year was unrestricted.

34 Total Charitable expenditure

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
<i>Current Year</i>		2020	2020	2020	2019
		£	£	£	£
Total direct spending	B2a	228,370	-	228,370	241,132
Total grantmaking costs	B2c	-	9,400	9,400	7,752
Total support costs	B2d	80,125	13,063	93,188	113,717
Total Governance costs	B2e	2,104	-	2,104	5,024
Total charitable expenditure	B2	310,599	22,463	333,062	367,625

		Prior Year	Prior Year	Prior Year
		Unrestricted	Restricted	Total Funds
		Funds	Funds	
<i>Prior Year</i>		2019	2019	2019
		£	£	£
Total direct spending	B2a	241,132	-	241,132
Total grantmaking costs	B2c	2,927	4,825	7,752
Total support costs	B2d	102,500	11,217	113,717
Total Governance costs	B2e	5,024	-	5,024
Total charitable expenditure	B2	351,583	16,042	367,625