

The Charity Registration Number is :- 236420

Yeshurun Hebrew Congregation

Report and Accounts

31 March 2021

Yeshurun Hebrew Congregation

Report and accounts for the year ended 31 March 2021

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Yeshurun Hebrew Congregation

Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended 31 March 2021.

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 2021

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

S Kremnitzer	Chairperson
R Stone	Vice Chairperson
S Halon	Vice Chairperson
C Abrahams	Treasurer
D Verber	Warden
A Simon	Warden
S Lipshaw	Hon. Secretary
R Baker	General Board Member
J Bolchover	General Board Member

The following persons served as Trustees during the year ended 31 March 2021 :-

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	Chairperson	Resigned Nov 2020
N Edelmann	Chairperson	Resigned Nov 2020
S Kremnitzer	Chairperson	Appointed Nov 2020
R Stone	Vice Chairperson	
S Halon	Vice Chairperson	Appointed Nov 2020
C Abrahams	Treasurer	
D Verber	Warden	
A Simon	Warden	
S Lipshaw	Hon. Secretary	
R Baker	General Board Member	Appointed Nov 2020
J Bolchover	General Board Member	

Custodian Trustees

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

All the trustees are also members of the charity.

Yeshurun Hebrew Congregation

Trustees' Annual Report for the year ended 31 March 2021

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 adherence to and the advancement of Orthodox Judaism in accordance with its customs (Halacha), ceremony and traditions. This includes the education of members, non-members, and the wider community in both religious and general secular matters, assisting the sick and the needy, and the provision of facilities for life cycle events (e.g., brit, bar/bat mitzvah, weddings, burials) in accordance with Jewish Custom and Halacha.

The Congregation shall support the State of Israel; the local Jewish primary school and nursery; the provision of facilities for members to assist in the general charitable purposes of the wider community, the provision of charitable activities (for example, visiting hospitals) and the promotion of inter-faith dialogue with particular emphasis on relations with local non-Jewish communities, in accordance with Orthodox Jewish Law.

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 religious services and activities at the Congregation's premises, together with support for other Jewish and non-Jewish charities in accordance with Jewish law. There were significant limitations during the year as a result of the COVID 19 pandemic and the related Government restrictions and guidance. The main priorities of preservation of life and protection of health were key in deciding which activities could be supported.

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 including hosting interfaith groups, hosting visits to the synagogue by parties of schoolchildren and scouts, and visiting local schools to give talks on Judaism. This year in particular activities were run in support of the NHS and keyworkers, and the annual Mitzvah Day again raised donations and collections to provided support to two local homeless charities.

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. Due to COVID 19 restrictions, the activities, events and groups which operate under the auspices of the synagogue had to change their approach but continued 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	Jewish History Discussion Group
Board of Deputies	Jewish Rep Council
Book Club	Ladies Discussion Group
Burial Society	Liaison
Charity Committee	Publicity
Cheadle Village Partnership	Security
Children Services	SEED
Chevre Kadisha	Taskforce
Coffee & Bagel	The Guild
Games in the afternoon	Women in Judaism
Events Committee	Youth Activities
Fly the Flag for Israel	5th Gately Brownies
Gentlemen's Discussion Group	

Yeshurun Hebrew Congregation

Trustees' Annual Report for the year ended 31 March 2021

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. Additional support has been provided during the COVID pandemic via the Taskforce who have run errands to provide shopping, prescriptions etc. to anyone in the community who have been house bound for whatever reason. 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 albeit in a limited way due to COVID. HH Charles Bloom is actively involved in interfaith matters, on behalf of the Board. 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.

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 Congregation.

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 2021

Financial review

The charity's financial position at the end of the year ended 31 March 2021

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	18,524	28,108
Unrestricted Revenue Funds available for the general purposes of the charity	141,032	125,225
Designated Revenue Funds	61,391	60,294
Designated Fixed Asset Funds	-	-
Total Unrestricted Funds	202,423	185,519
Restricted Revenue Funds	385,239	383,619
Total Funds	587,662	569,138

Financial review

The charity's financial position at the end of the year ended 31 March 2021

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 surplus for the year of £1,867, and a movement of £1,620 after transfers between funds (2020 - deficit of £10,267), leaving an accumulated surplus of £385,239 in restricted funds.

The unrestricted funds show a surplus for the year of £16,657, and a movement of £16,904 after transfers between funds (2020 - surplus of £38,384), leaving an accumulated surplus of £202,423 in unrestricted funds.

During the year the capital repayments on the bank loans to finance the property occupied by the Rabbi amounted to £9,233 (2020 - £8,472).

Incoming resources

The level of subscription income shown in the accounts amounted to £273,233, (after taking into account movements in bad debts written off and provided for), from £285,428 in 2020. 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 2021

Donations and gifts

The donations and gifts received in the year are analysed in note 24 (page 24) 'Donations, grants and legacies'. The general fund donations in the year were £26,867 compared to £28,738 last year.

Expenditure

The expenditure on unrestricted funds amounted to £301,952 (2020 £310,599).

The expenditure on restricted funds was £5,291 (2020 £22,643).

Balance sheet

The net assets as at 31 March 2021 amounted to £587,662 (2020 £569,138); 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 2021

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 18 November 2021.

**S Kremnitzer, Chairperson
Trustee**

**S Halon, Vice Chairperson
Trustee**

**R Stone, Vice Chairperson
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 2021

I report to the Charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2021.

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 25 November 2021

Yeshurun Hebrew Congregation - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities for the year ended 31 March 2021

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Income & Endowments from:					
Donations, Grants & legacies	A1	309,976	7,156	317,132	340,679
Charitable activities	A2	4,368	-	4,368	19,247
Other trading activities	A3	-	-	-	916
Investments	A4	67	2	69	328
Other	A5	4,198	-	4,198	-
Total income	A	318,609	7,158	325,767	361,170
Expenditure on:					
Charitable activities	B2	301,952	5,291	307,243	333,062
Total expenditure	B	301,952	5,291	307,243	333,062
Net income for the year		16,657	1,867	18,524	28,108
Transfers between funds	C	247	(247)	-	-
Net income after transfers	A-B-C	16,904	1,620	18,524	28,108
Net movement in funds		16,904	1,620	18,524	28,108
Reconciliation of funds:-					
Total funds brought forward		185,519	383,619	569,138	541,030
Total funds carried forward		202,423	385,239	587,662	569,138

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 14 to 32 form an integral part of these accounts.

Yeshurun Hebrew Congregation - Statement of Financial Activities for the year ended 31 March 2021

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

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

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 14 to 32 form an integral part of these accounts.

Yeshurun Hebrew Congregation - Statement of Financial Activities for the year ended 31 March 2021

Yeshurun Hebrew Congregation - Resources applied in the year ended 31 March 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	18,524	28,108
Resources applied on functional fixed assets	(4,128)	-
Net resources available to fund charitable activities	14,396	28,108

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

**The notes attached on pages 14 to 32 form an integral part of these accounts.
Movements in revenue and capital funds for the year ended 31 March 2021**

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	185,519	383,619	569,138	541,030
Recognised gains and losses before transfers	16,657	1,867	18,524	28,108
	202,176	385,486	587,662	569,138
(From)/To unrestricted revenue funds	247	(247)	-	-
Closing revenue funds	202,423	385,239	587,662	569,138

Designated revenue funds included within the unrestricted funds above

	Total Funds 2021 £	Last year Total Funds 2020 £
At 1 April	60,294	47,669
Surplus in year	5,100	12,427
Transfer (to)/from revenue accumulated funds	(4,003)	198
At 31 March	61,391	60,294

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

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	141,032	385,239	526,271	508,844
Revenue designated funds	61,391	-	61,391	60,294
Total funds	202,423	385,239	587,662	569,138

The notes attached on pages 14 to 32 form an integral part of these accounts.

Yeshurun Hebrew Congregation - Balance Sheet as at 31 March 2021

	SORP		2021	2020
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	11	A2	602,653	603,920
Current assets		B		
Debtors	12	B2	29,856	20,808
Cash at bank and in hand		B4	181,879	166,022
Total current assets			<u>211,735</u>	<u>186,830</u>
Creditors: amounts falling due within one year	14	C1	<u>(80,807)</u>	<u>(59,786)</u>
Net current assets			130,928	127,044
			<u>733,581</u>	<u>730,964</u>
Net assets				
Creditors: amounts falling due after more than one year	15	C2	(63,977)	(73,884)
Net assets			<u>669,604</u>	<u>657,080</u>
Defined benefit pension scheme liabilities	13	C4	(81,942)	(87,942)
The total net assets of the charity			<u>587,662</u>	<u>569,138</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	385,239	383,619
			385,239	383,619
Unrestricted Funds				
Unrestricted Revenue Funds	19	D3	141,032	125,225
			141,032	125,225
Designated Funds				
Designated Revenue Funds	19	D3	61,391	60,294
			61,391	60,294
Total charity funds			<u>587,662</u>	<u>569,138</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 2021

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 8.

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.

***S Kremnitzer, Chairperson
Trustee***

***S Halon, Vice Chairperson
Trustee***

***R Stone, Vice Chairperson
Trustee***

***C Abrahams, Treasurer
Trustee***

Approved by the board of trustees on 18 November 2021

The notes attached on pages 14 to 32 form an integral part of these accounts.

Yeshurun Hebrew Congregation

Notes to the Accounts for the year ended 31 March 2021

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.

Income from government grants and other grants, whether capital or revenue, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable the income will be received and the amount can be measured reliably and is not deferred.

Yeshurun Hebrew Congregation

Notes to the Accounts for the year ended 31 March 2021

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 2021

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
Computer equipment	33.3 % 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 2021

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

	2021	2020
	£	£
The net surplus in the financial year is stated after charging:-		
Depreciation of owned fixed assets	5,395	4,343
Pension costs	11,145	12,671

6 Interest payable

	2021	2020
	£	£
Loan interest	1,638	2,398

Yeshurun Hebrew Congregation

Notes to the Accounts for the year ended 31 March 2021

7 Staff costs and emoluments

Salary costs	2021	2020
	£	£
Gross Salaries excluding trustees and key management personnel	105,341	114,924
Employer's National Insurance for all staff	5,253	9,501
Employer's contribution to defined benefit pension schemes	7,768	7,768
Employer's operating costs of defined contribution pension schemes	3,377	4,903
Total salaries, wages and related costs	121,739	137,096

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	3	4
The estimated full time equivalent number of all staff employed in the year was	3	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	1	2

The estimated full time equivalent number of all staff employed as above

3	4
----------	----------

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.

The pension details of such higher paid staff were :-

	£	£
	No	No
Numbers of such staff to whom benefits are accruing :-		
Under money purchase pension schemes	3	4
	3	4

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.

Yeshurun Hebrew Congregation

Notes to the Accounts for the year ended 31 March 2021

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 2020	730,357	181,898	44,214	956,469
Additions	-	4,128	-	4,128
At 31 March 2021	730,357	186,026	44,214	960,597
Depreciation				
At 1 April 2020	176,919	152,760	22,870	352,549
Charge for the year	-	4,290	1,105	5,395
At 31 March 2021	176,919	157,050	23,975	357,944
Net book value				
At 31 March 2021	553,438	28,976	20,239	602,653
At 31 March 2020	553,438	29,138	21,344	603,920
<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Sifrei Torah	Total
	£	£	£	£
Cost				
01 April 2019	730,357	181,898	44,214	956,469
31 March 2020	730,357	181,898	44,214	956,469
Depreciation				
01 April 2019	176,919	149,522	21,765	348,206
Charge for the year	-	3,238	1,105	4,343
31 March 2020	176,919	152,760	22,870	352,549
Net book value				
31 March 2020	553,438	29,138	21,344	603,920
01 April 2019	553,438	32,376	22,449	608,263

All assets are used for direct charitable purposes.

Yeshurun Hebrew Congregation

Notes to the Accounts for the year ended 31 March 2021

12 Debtors

	2021	2020
	£	£
Trade debtors	9,140	9,589
Prepayments and accrued income	5,921	5,294
Other debtors	14,795	5,925
	<u>29,856</u>	<u>20,808</u>

13 Defined benefit pension scheme assets and liabilities

	2021	2020
	£	£
At 1 April 2020	(87,942)	(93,942)
Defined benefit pension scheme payments made in year	6,000	6,000
Net defined benefit pension scheme liabilities at 31 March 2020	<u>(81,942)</u>	<u>(87,942)</u>
Defined benefit pension scheme liabilities due within one year	(6,000)	(6,000)
	<u>(6,000)</u>	<u>(6,000)</u>
Defined benefit pension scheme liabilities due after one year	(75,942)	(81,942)
	<u>(81,942)</u>	<u>(87,942)</u>
Net liability on the defined benefit pension scheme at 31 March 2020	<u>(81,942)</u>	<u>(87,942)</u>

14 Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loans and overdrafts	9,233	8,559
Trade creditors	19,231	6,679
Accruals	5,091	7,227
Other creditors	47,252	37,321
	<u>80,807</u>	<u>59,786</u>

15 Creditors: amounts falling due after one year

	2021	2020
	£	£
Bank loans and overdrafts	63,977	73,884

16 Income and Expenditure account summary

	2021	2020
	£	£
At 1 April 2020	569,138	541,030
Surplus for the year	18,524	28,108
At 31 March 2021	<u>587,662</u>	<u>569,138</u>

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. Within Covid guidelines the Synagogue is seeking to return to pre-Covid activities. 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 2021

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

At 31 March 2021	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Tangible Fixed Assets	282,829		319,824	602,653
Current Assets	84,682	61,391	65,662	211,735
Current Liabilities	(80,807)	-	-	(80,807)
Long Term Liabilities	(63,977)	-	-	(63,977)
Pension Liability	(81,942)	-	-	(81,942)
	140,785	61,391	385,486	587,662

At 1 April 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

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

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	See Note 20 £	See Note 21 £	£
Unrestricted and designated funds:-				
General Fund	125,225	11,557	4,250	141,032
Property Maintenance Fund	42,263	-	-	42,263
Events Committee Fund	10,814	920	(2,400)	9,334
The Guild Fund	7,217	3,971	(1,603)	9,585
Gentlemens Discussion Group		209		209
Total unrestricted and designated funds	185,519	16,657	247	202,423
Restricted funds:-				
Capital Fund	342,582	(1,137)	-	341,445
Sifrei Torah Fund	21,795	(1,105)	-	20,690
Cemetery Maintenance Fund	654	(407)	(247)	-
Chevra Kadisha	6,337	-	-	6,337
High Festival Charity	9,154	4,516	-	13,670
Israel Family Support	3,097	-	-	3,097
Total restricted funds	383,619	1,867	(247)	385,239
Total charity funds	569,138	18,524	-	587,662

Yeshurun Hebrew Congregation

Notes to the Accounts for the year ended 31 March 2021

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:-				
General Fund	304,734	(293,177)	-	11,557
Property Maintenance Fund			-	-
Events Committee Fund	2,758	(1,838)	-	920
The Guild Fund	7,553	(3,582)	-	3,971
Gentlemens Discussion Group	3,564	(3,355)	-	209
Restricted funds:-				
Capital Fund	1,262	(2,399)	-	(1,137)
Sifrei Torah Fund	-	(1,105)	-	(1,105)
Cemetery Maintenance Fund	-	(407)	-	(407)
High Festival Charity	5,896	(1,380)	-	4,516
Israel Family Support	-	-	-	-
	325,767	(307,243)	-	18,524

21 Details of transfers between funds in

The transfers shown in note 19 above are:-

	2021	2020
	£	£
To/(from) General Fund in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	4,250	(198)
Transfers to/(from) Unrestricted Funds to cover deficits on Restricted Funds or when funds are lawfully reallocated		-
To/(from) Property Maintenance Fund		-
To/(from) Events Committee Fund	(2,400)	-
To/(from) The Guild Fund	(1,603)	198
To/(from) Cemetery Maintenance	(247)	-
Net transfers	-	-

During the year £247 was transferred Cemetery Maintenance Fund to the General Fund to contribute to the cost of maintaining the cemetery during the year.

Yeshurun Hebrew Congregation

Notes to the Accounts for the year ended 31 March 2021

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.
Gentlemens Discussion Group	These are donations received for and linked to onward charitable donations.

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.

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 2021 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 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Donations and gifts from individuals				
Small donations individually less than £1000	26,867	7,156	34,023	34,655
Individual donations over £1000	-	-	-	2,500
Donations from organisations	-	-	-	1,255
Total donations and gifts	26,867	7,156	34,023	38,410

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

Prior Year analysis

	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Prior year donations and gifts	28,738	9,672	38,410

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Legacies receivable				
Small legacies individually less than £1000	-	-	-	700
Legacies individually over £1000	-	-	-	16,141
Total legacies receivable	-	-	-	16,841

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Revenue grants from government and public bodies				
Government Grants	8,216	-	8,216	-
Total public sector revenue grants	8,216	-	8,216	-

Yeshurun Hebrew Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	1,660	-	1,660	-
Total private sector revenue grants	1,660	-	1,660	-
	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Membership subscriptions as donations	273,233	-	273,233	285,428
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	309,976	7,156	317,132	340,679
<i>Prior year</i>	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Prior Year Total Funds 2020 £	
Total Donations, Grants and Legacies A1	329,666	11,013	340,679	

25 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total funds 2020 £
Primary purpose and ancillary trading				
Letting of property for charitable purposes	-	-	-	860
Other charitable activities	4,368	-	4,368	18,387
Total Primary purpose and ancillary trading	4,368	-	4,368	19,247

Yeshurun Hebrew Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

<i>Prior year</i>	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £	
Primary purpose and ancillary trading				
Other charitable activities	17,242	1,145	18,387	
Total Primary purpose and ancillary trading	18,102	1,145	19,247	
26 Total Income from charitable activities				
<i>Current year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total income from charitable trading	4,368	-	4,368	19,247
Total from charitable activities A2	4,368	-	4,368	19,247
Income from charitable activities - Prior Year analysis				
<i>Prior year</i>	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £	
Total income from charitable trading	18,102	1,145	19,247	
Income from funders	-	-	-	
	18,102	1,145	19,247	
27 Income from other, non charitable, trading activities				
Income from fundraising events	-	-	-	916
Total from other activities A3	-	-	-	916
28 Investment income				
<i>Current year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Bank Interest Receivable	67	2	69	328
Total investment income A4	67	2	69	328
Investment income - Prior Year analysis				
<i>Prior Year</i>	Unrestricted Funds	Restricted Funds	Total Funds	
	299	29	328	

Yeshurun Hebrew Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

29 Other income and gains

<i>Current year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2021	2021	2021	2020
	£	£	£	£
Insurance claims - Revenue items	1,358	-	1,358	-
Other Income	2,840	-	2,840	-
Total other income	4,198	-	4,198	-

From 1 April 2020 the Mens Discussion Group funds are included as an unrestricted designated fund 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.

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		
	2021	2021	2021	2020
	£	£	£	£
Gross wages and salaries - charitable activities	105,314	-	105,314	114,924
Employers' NI - Charitable activities	5,253	-	5,253	9,501
Defined benefit pension costs - charitable activities	7,768	-	7,768	7,768
Defined contribution pension costs - charitable activities	3,377	-	3,377	4,903
Temporary Staff - Charitable Activities	27	-	27	-
Travel and Subsistence - Charitable Activities	-	-	-	12,485
Conferences	(149)	-	(149)	854
Events, services and festivals	27,805	-	27,805	52,214
Other staff costs	2,291	-	2,291	1,726
Other charitable activities	8,403	-	8,403	23,995
Bookkeeping	6,134	-	6,134	-
Hire of Equipment	5,045	-	5,045	-
Subcontract payments	16,785	-	16,785	-
Total direct spending	188,053	-	188,053	228,370

Yeshurun Hebrew Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

31 Expenditure on charitable activities- Grant funding of activities

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
<i>Current Year</i>	2021	2021	2021	2020
	£	£	£	£
Grants made to organisations	4,605	1,380	5,985	9,400
Total grantmaking costs	4,605	1,380	5,985	9,400

Breakdown of Grants made to organisations

	Current year	Current year	Current year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
<i>Current Year</i>	2021	2021	2021
	£	£	£
Aim Habonim	-	75	75
B Emanuel	300	-	300
Camp Simcha	250	-	250
Chai Cancer Care	250	-	250
Chief Rabbi's Office	1,000	-	1,000
Crisis Homeless Charity	250	200	450
Francis House Children's Hospice	250	200	450
Jewish Child's Day	250	-	250
JSENSE	250	-	250
MIND	300	-	300
Morris Feinmann Home	-	200	200
My Israel	-	75	75
Other	55	200	255
Shelter Support	300	-	300
St Ann's Hospice	-	200	200
The Fed	-	200	200
The Feinmann Trust	300	-	300
Timimti Lev	-	30	30
Together Dementia	300	-	300
Wood Street Mission	550	-	550
	4,605	1,380	5,985

	Prior Year	Prior Year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
<i>Prior Year</i>	2020	2020	2020
	£	£	£
Grants made to organisations	-	9,400	9,400
Total grantmaking costs	-	9,400	9,400

Yeshurun Hebrew Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

Breakdown of Grants made to organisations

<i>Prior Year</i>	Prior Year	Prior Year	Prior 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
Hatzolah		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 2021 as required by the SORP 2015

32 Support costs for charitable activities

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
<i>Premises Expenses</i>				
Rent payable under operating leases	1,421	-	1,421	-
Service charges payable	-	-	-	720
Rates and water charges	6,162	-	6,162	3,392
Light heat and power	13,784	-	13,784	14,737
Cleaning and waste management	11,960	-	11,960	3,977
Premises repairs, renewals and maintenance	36,118	407	36,525	38,119
Security costs	508	-	508	3,194
Property insurance	7,490	-	7,490	6,462
<i>Administrative overheads</i>				
Telephone, fax and internet	3,456	-	3,456	2,556
Postage	1,698	-	1,698	1,769
Stationery and printing	1,571	-	1,571	506
Hire of equipment	4,947	-	4,947	3,862
Software licences and expenses	4,062	-	4,062	2,264
Health and safety costs	191	-	191	127
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	1,203	-	1,203	866
Professional fees	6,941	-	6,941	779
Pension administration fees	454	-	454	439
Recruitment costs	-	-	-	1,688
<i>Financial costs</i>				
Bank charges	643	-	643	990
Loan interest	1,638	-	1,638	2,398
Depreciation & Amortisation for the period	1,891	3,504	5,395	4,343
Support costs before reallocation	106,138	3,911	110,049	93,188
Total support costs - Current Year	106,138	3,911	110,049	93,188

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 2021 as required by the SORP 2015

<i>Prior Year</i>	Unrestricted Funds	Restricted Funds	Total Funds
	2020	2020	2020
	£	£	£
<i>Premises Expenses</i>			
Service charges payable	720	-	720
Rates and water charges	3,392	-	3,392
Light heat and power	14,737	-	14,737
Cleaning and waste management	3,977	-	3,977
Premises repairs, renewals and maintenance	28,827	9,292	38,119
Security costs	3,194	-	3,194
Property insurance	6,462	-	6,462
<i>Administrative overheads</i>			
Telephone, fax and internet	2,556	-	2,556
Postage	1,769	-	1,769
Stationery and printing	506	-	506
Hire of equipment	3,862	-	3,862
Software licences and expenses	2,264	-	2,264
Health and safety costs	127	-	127
<i>Professional fees paid to advisors</i>			
Accountancy fees other than examination or audit fees	866	-	866
Professional fees	779	-	779
Pension administration fees	439	-	439
Recruitment costs	1,688	-	1,688
<i>Financial costs</i>			
Bank charges	990	-	990
Loan interest	2,398	-	2,398
Depreciation & Amortisation for the period	572	3,771	4,343
<i>Support costs before reallocation</i>	80,125	13,063	93,188
Total support costs - Prior Year	80,125	13,063	93,188

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

33 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Independent Examiner's fees	3,156	-	3,156	2,104
Total Governance costs	3,156	-	3,156	2,104

All the expenditure in the prior year was unrestricted.

Yeshurun Hebrew Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

34 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Current Year					
Total direct spending	B2a	188,053	-	188,053	228,370
Total grantmaking costs	B2c	4,605	1,380	5,985	9,400
Total support costs	B2d	106,138	3,911	110,049	93,188
Total Governance costs	B2e	3,156	-	3,156	2,104
Total charitable expenditure	B2	301,952	5,291	307,243	333,062
Prior Year					
		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2020	2020	2020	
		£	£	£	
Total direct spending	B2a	228,370	-	228,370	
Total grantmaking costs	B2c	-	9,400	9,400	
Total support costs	B2d	80,125	13,063	93,188	
Total Governance costs	B2e	2,104	-	2,104	
Total charitable expenditure	B2	310,599	22,463	333,062	