

The Charity Registration Number is :- 236420

Yeshurun Hebrew Congregation

Report and Accounts

31 March 2023

Yeshurun Hebrew Congregation

Report and accounts for the year ended 31 March 2023

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of Trustees' Responsibilities	6-7
Independent Examiner's Report	8
<i>Funds Statements:-</i>	
Statement of Financial Activities	9
Statement of Financial Activities - Prior Year statement	10
Movements in Funds	11
Revenue Funds	11
Summary of Funds	11
Balance sheet	12
Notes to the Accounts	14

Yeshurun Hebrew Congregation Trustees' Annual Report for the year ended 31 March 2023

The Trustees present their Report and Accounts for the year ended 31 March 2023.

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/>

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

S Kremnitzer	Chairperson
S Halon	Joint Vice Chairperson
S Lipshaw	Joint Vice Chairperson
C Abrahams	Joint Treasurer
D Stonefield	Joint Treasurer
D Verber	Joint Warden
J Skulnick	Joint Warden
G Taylor	Hon Secretary
A Dee	General Board Member
R Stone	General Board Member

The following persons served as Trustees during the year ended 31 March 2023 :-

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

S Kremnitzer	Chairperson	
S Halon	Joint Vice Chairperson	
S Lipshaw	Joint Vice Chairperson	
C Abrahams	Joint Treasurer	
D Stonefield	Joint Treasurer	Appointed December 2022
D Verber	Joint Warden	
J Skulnick	Joint Warden	Appointed December 2022

Yeshurun Hebrew Congregation

Trustees' Annual Report for the year ended 31 March 2023

G Taylor	Hon Secretary
A Dee	General Board Member
R Stone	General Board Member

Custodian Trustees

C A Frieze
H H Solomons
J Stone

All the trustees are also members of the charity.

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.

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.

Yeshurun Hebrew Congregation

Trustees' Annual Report for the year ended 31 March 2023

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 community by running synagogue services; provision and upkeep of the synagogue premises; outreach to those new to the area; to 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 collecting toys for The Manchester Community Toy Drive for seriously ill children in need and the annual Mitzvah Day which raised donations and collections to provide thermos flasks filled with hot soup to distribute to the needy in the area.

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

The Synagogue has continued to promote Judaism in a variety of ways over the past year and continued to promote both religious and secular activities designed to meet the objectives of the Synagogue. Just some of the activities that the Synagogue provided, and in no particular order, are as follows:

Bar/Bat Mitzvah	Gentlemen's 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	Taskforce
Chevra Kadisha	The Guild
Coffee & Bagel	Women in Judaism
Games in the afternoon	Youth Activities
Events Committee	5th Gatley Brownies
Fly the Flag for Israel	Yeshurun Warmth

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 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, and 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.

Yeshurun Hebrew Congregation

Trustees' Annual Report for the year ended 31 March 2023

Structure, governance and management of the charity

A Board, elected annually by members, who are deemed to be trustees under charity law, meets at least six 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 at least six times per annum. The Council currently consists of eleven members.

There were also three 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

Financial review

The charity's financial position at the end of the year ended 31 March 2023

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	(429)	1,254

Yeshurun Hebrew Congregation
Trustees' Annual Report for the year ended 31 March 2023

Unrestricted Revenue Funds available for the general purposes of the charity	139,382	148,510
Designated Revenue Funds	66,842	63,983
Designated Fixed Asset Funds		-
Total Unrestricted Funds	206,224	212,493
Restricted Revenue Funds	382,263	376,423
Total Funds	588,487	588,916

Financial review

The charity's financial position at the end of the year ended 31 March 2023

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 £5,840 (2022 - deficit of £8,816), leaving an accumulated surplus of £382,263 in restricted funds.

The unrestricted funds show a deficit for the year of £6,269 (2022 - surplus of £10,070), leaving an accumulated surplus of £206,224 in unrestricted funds.

During the year the capital repayments on the bank loans to finance the property occupied by the Rabbi amounted to £9,084 (2022 - £9,233).

Incoming resources

The level of subscription income shown in the accounts amounted to £271,161 (page 25), this after taking into account movements in bad debts written off and provided for, from £272,636 in 2022. 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.

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 £41,859 compared to £44,452 last year.

Expenditure

The expenditure on unrestricted funds amounted to £343,452 (2022 £344,680).

The expenditure on restricted funds was £12,102 (2022 £15,691).

Yeshurun Hebrew Congregation

Trustees' Annual Report for the year ended 31 March 2023

Balance sheet

The net assets as at 31 March 2023 amounted to £588,487 (2022 £588,916); 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

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 :-

Yeshurun Hebrew Congregation

Trustees' Annual Report for the year ended 31 March 2023

- 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 5 November 2023.

***S Kremnitzer, Chairperson
Trustee***

***S Lipshaw, 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 2023

I report to the Charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

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 Charities 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

Yeshurun Hebrew Congregation - Statement of Financial Activities for the year ended 31 March 2023

Statement of Financial Activities for the year ended 31 March 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Income & Endowments from:					
Donations, Grants & legacies	A1	314,394	17,919	332,313	331,033
Charitable activities	A2	22,292	-	22,292	27,194
Investments	A4	497	23	520	16
Other	A5	-	-	-	3,382
Total income	A	<u>337,183</u>	<u>17,942</u>	<u>355,125</u>	<u>361,625</u>
Expenditure on:					
Charitable activities	B2	343,452	12,102	355,554	360,371
Total expenditure	B	<u>343,452</u>	<u>12,102</u>	<u>355,554</u>	<u>360,371</u>
Net income for the year		<u>(6,269)</u>	<u>5,840</u>	<u>(429)</u>	<u>1,254</u>
Transfers between funds	C	-	-	-	-
Net income after transfers	A-B-C	<u>(6,269)</u>	<u>5,840</u>	<u>(429)</u>	<u>1,254</u>
Net movement in funds		<u>(6,269)</u>	<u>5,840</u>	<u>(429)</u>	<u>1,254</u>
Reconciliation of funds:-					
Total funds brought forward		212,493	376,423	588,916	587,662
Total funds carried forward		<u>206,224</u>	<u>382,263</u>	<u>588,487</u>	<u>588,916</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 14 to 32 form an integral part of these accounts.

Yeshurun Hebrew Congregation - Statement of Financial Activities for the year ended 31 March 2023

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

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations, Grants & legacies	A1	324,494	6,539	331,033
Charitable activities	A2	27,194	-	27,194
Investments	A4	16	-	16
Other	A5	3,382	-	3,382
Total income	A	<u>355,086</u>	<u>6,539</u>	<u>361,625</u>
Expenditure on:				
Charitable activities	B2	344,680	15,691	360,371
Total expenditure	B	<u>344,680</u>	<u>15,691</u>	<u>360,371</u>
Net income for the year		10,406	(9,152)	1,254
Transfers between funds	C	(336)	336	-
Net income after transfers		<u>10,070</u>	<u>(8,816)</u>	<u>1,254</u>
Net movement in funds		<u>10,070</u>	<u>(8,816)</u>	<u>1,254</u>
Reconciliation of funds:-				
Total funds brought forward		202,423	385,239	587,662
Total funds carried forward		<u>212,493</u>	<u>376,423</u>	<u>588,916</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 2023

Yeshurun Hebrew Congregation - Resources applied in the year ended 31 March 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	(429)	1,254
Resources applied on functional fixed assets	(9,712)	(933)
Net resources available to fund charitable activities	<u>(10,141)</u>	<u>321</u>

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 2023**

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	212,493	376,423	588,916	587,662
Recognised gains and losses before transfers	<u>(6,269)</u>	<u>5,840</u>	<u>(429)</u>	<u>1,254</u>
	206,224	382,263	588,487	588,916
(From)/To unrestricted revenue funds		-	-	-
Closing revenue funds	<u>206,224</u>	<u>382,263</u>	<u>588,487</u>	<u>588,916</u>

Designated revenue funds included within the unrestricted funds above

	Total Funds 2023 £	Last year Total Funds 2022 £
At 1 April	63,983	61,391
Surplus in year	2,859	3,641
Transfer (to)/from revenue accumulated funds	-	(1,049)
At 31 March	<u>66,842</u>	<u>63,983</u>

The purposes for which these funds have been designated are described in Note 21 to the accounts.

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	139,382	382,263	521,645	524,933
Revenue designated funds	66,842	-	66,842	63,983
Total funds	<u>206,224</u>	<u>382,263</u>	<u>588,487</u>	<u>588,916</u>

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

Yeshurun Hebrew Congregation - Balance Sheet as at 31 March 2023

	SORP		2023	2022
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	11	A2	602,206	598,390
Current assets		B		
Debtors	12	B2	18,780	36,276
Cash at bank and in hand		B4	125,008	180,324
Total current assets			<u>143,788</u>	<u>216,600</u>
Creditors: amounts falling due within one year	14	C1	<u>(42,000)</u>	<u>(95,854)</u>
Net current assets			101,788	120,746
			<u>703,994</u>	<u>719,136</u>
Net assets				
Creditors: amounts falling due after more than one year	15	C2	(45,565)	(54,278)
Net assets			<u>658,429</u>	<u>664,858</u>
Defined benefit pension scheme liabilities	13	C4	(69,942)	(75,942)
The total net assets of the charity			<u>588,487</u>	<u>588,916</u>

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

Restricted funds				
Restricted Revenue Funds	18	D2	382,263	376,423
			382,263	376,423
Unrestricted Funds				
Unrestricted Revenue Funds	18	D3	139,382	148,510
Unrestricted Revaluation Reserve	18	D4	<u>-</u>	<u>-</u>
			139,382	148,510
Designated Funds				
Designated Revenue Funds	18	D3	66,842	63,983
			66,842	63,983
Total charity funds			<u>588,487</u>	<u>588,916</u>
			-	

Yeshurun Hebrew Congregation - Balance Sheet as at 31 March 2023

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..

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 Lipshaw, Vice Chairperson
Trustee***

***C Abrahams, Treasurer
Trustee***

Approved by the board of trustees on 5 November 2023

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 2023

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 voluntary donations and continuing grant aid 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 2023, 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 2023

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 2023

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 2023

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

	2023	2022
	£	£
The net surplus in the financial year is stated after charging:-		
Depreciation of owned fixed assets	5,896	5,196
Pension costs	10,661	10,075

6 Interest payable

	2023	2022
	£	£
Loan interest	2,431	1,483
	<u>2,431</u>	<u>1,483</u>

Yeshurun Hebrew Congregation

Notes to the Accounts for the year ended 31 March 2023

7 Staff costs and emoluments

Salary costs	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	128,324	131,845
Employer's National Insurance for all staff	8,448	3,701
Employer's contribution to defined benefit pension schemes	7,768	7,768
Employer's operating costs of defined contribution pension schemes	2,893	2,307
Total salaries, wages and related costs	147,433	145,621

The average number of part time staff employed in the year was	3	3
The average number of full time staff employed in the year was	3	3
The estimated full time equivalent number of all staff employed in the year was	5	5

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

Engaged on charitable activities	4	4
Engaged on management and administration	1	1

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

5	5
----------	----------

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.

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

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 2023

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 2022	730,357	186,959	44,214	961,530
Additions	-	9,712	-	9,712
At 31 March 2023	730,357	196,671	44,214	971,242
Depreciation				
At 1 April 2022	176,919	161,141	25,080	363,140
Charge for the year	-	4,791	1,105	5,896
At 31 March 2023	176,919	165,932	26,185	369,036
Net book value				
At 31 March 2023	553,438	30,739	18,029	602,206
At 31 March 2022	553,438	25,818	19,134	598,390
<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Sifrei Torah	Total
	£	£	£	£
Cost				
31 March 2021	730,357	181,898	44,214	956,469
Additions	-	4,128	-	4,128
Transfers to fixed assets	-	-	-	-
Surplus on revaluation	-	-	-	-
Disposals	-	-	-	-
31 March 2022	730,357	186,026	44,214	960,597
Depreciation				
31 March 2021	176,919	152,760	22,870	352,549
Charge for the year	-	4,290	1,105	5,395
31 March 2022	176,919	157,050	23,975	357,944
Net book value				
31 March 2022	553,438	28,976	20,239	602,653
31 March 2021	553,438	29,138	21,344	603,920

All assets are used for direct charitable purposes.

Yeshurun Hebrew Congregation

Notes to the Accounts for the year ended 31 March 2023

12 Debtors

	2023	2022
	£	£
Trade debtors	3,834	22,361
Prepayments and accrued income	4,761	8,414
Other debtors	10,185	5,501
	<u>18,780</u>	<u>36,276</u>

13 Defined benefit pension scheme assets and liabilities

	2023	2022
	£	£
At 1 April 2022	(75,942)	(81,942)
Defined benefit pension scheme payments made in year	6,000	6,000
Net defined benefit pension scheme liabilities at 31 March 2023	<u>(69,942)</u>	<u>(75,942)</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	(63,942)	(69,942)
	<u>(69,942)</u>	<u>(75,942)</u>
Net liability on the defined benefit pension scheme at 31 March 2023	<u>(69,942)</u>	<u>(75,942)</u>

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	9,154	9,525
Trade creditors	6,213	22,880
Accruals	6,764	14,452
PAYE, NIC VAT and other taxes	474	405
Other creditors	19,395	48,592
	<u>42,000</u>	<u>95,854</u>

15 Creditors: amounts falling due after one year

	2023	2022
	£	£
Bank loans and overdrafts	45,565	54,278

16 Income and Expenditure account summary

	2023	2022
	£	£
At 1 April 2022	588,916	587,662
Surplus for the year	(429)	1,254
At 31 March 2023	<u>588,487</u>	<u>588,916</u>

Yeshurun Hebrew Congregation

Notes to the Accounts for the year ended 31 March 2023

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

At 31 March 2023	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Tangible Fixed Assets	288,693		313,513	602,206
Current Assets	7,567	67,434	68,787	143,788
Current Liabilities	(41,366)	(594)	(40)	(42,000)
Long Term Liabilities	(45,565)	-	-	(45,565)
Pension Liability	(69,942)	-	-	(69,942)
	139,387	66,840	382,260	588,487
At 1 April 2022	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Tangible Fixed Assets	281,829	-	316,561	598,390
Current Assets	92,755	63,983	59,862	216,600
Current Liabilities	(95,854)	-	-	(95,854)
Long Term Liabilities	(54,278)	-	-	(54,278)
Pension Liability	(75,942)	-	-	(75,942)
	148,510	63,983	376,423	588,916

18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 19 £	See Note 20 £	£
Unrestricted and designated funds:-				
General Fund	148,510	(9,314)	185	139,381
Property Maintenance Fund	41,589	363		41,952
Events Committee Fund	10,893	4,093		14,986
The Guild Fund	11,469	(1,841)		9,628
Gentlemens Discussion Group	32	430	(185)	277
Total unrestricted and designated funds	212,493	(6,269)	-	206,224
Restricted funds:-				
Capital Fund	338,559	(1,265)	-	337,294
Sifrei Torah Fund	19,210	(1,105)	-	18,105
Cemetery Maintenance Fund		1,033		1,033
Chevra Kadisha	6,337	-	-	6,337
High Festival Charity	9,220	7,177	-	16,397
Israel Family Support	3,097	-	-	3,097
Total restricted funds	376,423	5,840	-	382,263
Total charity funds	588,916	(429)	-	588,487

Yeshurun Hebrew Congregation

Notes to the Accounts for the year ended 31 March 2023

19 Analysis of movements in funds over the year as shown in Note 18

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
General Fund	319,103	(328,417)	-	(9,314)
Property Maintenance Fund	363		-	363
Events Committee Fund	6,334	(2,241)	-	4,093
The Guild Fund	8,841	(10,682)	-	(1,841)
Gentlemens Discussion Group	2,542	(2,112)	-	430
Restricted funds:-				
Capital Fund	678	(1,943)	-	(1,265)
Sifrei Torah Fund	-	(1,105)	-	(1,105)
Cemetery Maintenance Fund	10,087	(9,054)	-	1,033
High Festival Charity	7,177		-	7,177
	355,125	(355,554)	-	(429)

20 Details of transfers between funds in

The transfers shown in note 18 above are:-

	2023	2022
	£	£
To/(from) General Fund in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	185	713
To/(from) Property Maintenance Fund		(611)
To/(from) Events Committee Fund		(238)
To/(from) The Guild Fund		(200)
To/(from) Gentlemens Discussion Group	(185)	
To/(from) High Festival Charity Fund		336
Net transfers	-	-

Yeshurun Hebrew Congregation

Notes to the Accounts for the year ended 31 March 2023

21 The purposes for which the funds as detailed in note 18 are held by the charity are:-

Unrestricted and designated funds:-

General Fund	These funds are held for 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.

22 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 2023 as required by the SORP 2015

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

23 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Small donations individually less than £1000	41,859	17,916	59,775	50,991
Total donations and gifts	36,085	17,916	54,001	50,991

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

Prior Year analysis

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Prior year donations and gifts	44,452	6,539	50,991

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Revenue grants from government and public bodies				
Small grants individually less than £1000	-	-	-	-
Government Grants	-	-	-	400
Total public sector revenue grants	-	-	-	400

Yeshurun Hebrew Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Revenue grants and donations from non public bodies				
Gift Aid Donations from subsidiaries	-	-	-	2,075
The Chief Rabbis Office	2,450	-	2,450	4,931
CST	4,701	-	4,701	-
Total private sector revenue grants	7,151	-	7,151	7,006
	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Membership subscriptions as donations	271,158	3	271,161	272,636
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	314,394	17,919	332,313	331,033
<i>Prior year</i>	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Total Donations, Grants and Legacies A1	324,494	6,539	331,033	

24 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total funds 2022 £
Primary purpose and ancillary trading				
Management fees and charges received	-	-	-	-
Other charitable activities	16,757	-	16,757	23,429
Letting of property	5,535	-	5,535	3,765
Total Primary purpose and ancillary trading	22,292	-	22,292	27,194

Yeshurun Hebrew Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

<i>Prior year</i>	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Primary purpose and ancillary trading				
Other charitable activities	23,429	-	23,429	
Total Primary purpose and ancillary trading	27,194	-	27,194	
25 Total Income from charitable activities				
<i>Current year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total income from charitable trading	22,292	-	22,292	27,194
Total from charitable activities A2	22,292	-	22,292	27,194
Income from charitable activities - Prior Year analysis				
<i>Prior year</i>	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Total income from charitable trading	27,194	-	27,194	
	27,194	-	27,194	
26 Investment income				
<i>Current year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Bank Interest Receivable	497	23	520	16
Total investment income A4	497	23	520	16
Investment income - Prior Year analysis				
<i>Prior Year</i>	Unrestricted Funds	Restricted Funds	Total Funds	
	16	-	16	

Yeshurun Hebrew Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

27 Other income and gains

<i>Current year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2023	2023	2023	2022
	£	£	£	£
Insurance claims - Revenue items	-	-	-	3,382
Other Income	-	-	-	-
Total other income	A5	-	-	3,382

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.

Other income and gains - Prior year analysis

<i>Prior Year</i>	Prior Year	Prior Year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
	2022	2022	2022
	£	£	£
Insurance claims - Revenue items	3,382	-	3,382
Total other income	A5	3,382	3,382

28 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		
	2023	2023	2023	2022
	£	£	£	£
Gross wages and salaries - charitable activities	128,324	-	128,324	131,845
Employers' NI - Charitable activities	8,448	-	8,448	3,701
Defined benefit pension costs - charitable activities	7,768	-	7,768	7,768
Defined contribution pension costs - charitable activities	2,893	-	2,893	2,307
Temporary Staff - Charitable Activities	-	-	-	-
Travel and Subsistence - Charitable Activities	2,177	-	2,177	142
Conferences	2,185	-	2,185	-
Events, services and festivals	11,833	-	11,833	29,114
Other staff costs	2,638	-	2,638	2,296
Other charitable activities	47,760	-	47,760	21,508
Bookkeeping	8,950	-	8,950	10,879
Donation and gifts	-	-	-	2,182
Hire of Equipment	-	-	-	2,847
Subcontract payments	-	-	-	-
Total direct spending	B2a	222,976	222,976	214,589

Yeshurun Hebrew Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

29 Expenditure on charitable activities- Grant funding of activities

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
Current Year	2023	2023	2023	2022
	£	£	£	£
Grants made to organisations	2,080	-	2,080	14,043
Total grantmaking costs	2,080	-	2,080	14,043

Breakdown of Grants made to organisations

	Current year	Current year	Current year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
Current Year	2023	2023	2023
	£	£	£
Jewish Child's Day	250		250
Manchester Jewish Community Care	250		250
MDG Chanukah Party	330		330
The Fed	350		350
The Mustard Tree	200		200
The Feinman Trust	250		250
World Jewish Relief	450		450
	2,080	-	2,080

	Prior Year	Prior Year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
Prior Year	2022	2022	2022
	£	£	£
Grants made to organisations	2,818	11,225	14,043
Total grantmaking costs	2,818	11,225	14,043

Breakdown of Grants made to organisations

	Prior Year	Prior Year	Prior Year
	Unrestricted	Restricted	Total
	Funds	Funds	Funds
Prior Year	2022	2022	2022
	£	£	£
Action for Sick Children		50	50
Age UK		100	100
Alzheimers Society		200	200
Arba Minim	960		960
Beechwood Cancer Care		150	150
Big Birthday Appeal	25		25
Bnai Brith		100	100
British Friends of Boys Town Jerusalem		150	150
British Friends of Ezer Mizion		200	200
British Friends of Israel		300	300
British Friends of Zaka		200	200
British Red Cross		50	50
Brookvale		200	200
Camp Simcha		200	200
Chai Cancer Care		200	200

Yeshurun Hebrew Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

Chayal el Chayal	433		433
Chief Rabbi's Office	1,000		1,000
Community Security Trust (CST)		300	300
Delamere		200	200
Emunah		100	100
Francis House Children's Hospice		150	150
Friends of Bnei Akiva		200	200
Friends of Meir & Bracha		250	250
Hathaway Trust		200	200
Hatzoloh Manchester		200	200
Initiation Society		150	150
J Netics		200	200
Jack Stonefield Foundation		400	400
Langdon College		100	100
Leket UK		200	200
Jeremys Circle		175	175
Jewish Blind & Disabled		250	250
Jewish Child's Day		150	150
Jewish Mental Health		400	400
Jewish Womens Aid		200	200
Langdon College		50	50
Liaison		200	200
London School of Jewish Studies		150	150
Maggie's Centre		250	250
Manchester Jewish Community Care		200	200
Manchester Jewish Deaf Association		250	250
Manchester Jewish Soup Kitchen		250	250
Mayor of Stockport Charity fund		200	200
MDA (UK)		100	100
Neshomo		350	350
North Cheshire Jewish Primary School Trust		200	200
North West Police Benevolent Fund		200	200
Outreach		200	200
Shaare Zedek UK		200	200
Samaritans		50	50
Shabbat Chazon & Tisha B'av	200		200
St Ann's Hospice		250	250
The Christie		200	200
The Fed		400	400
The Friends of Alyn Orthopaedic Hospital	200		200
The Wellspring		100	100
Timimti Lev		75	75
Together Dementia		350	350
Torah Tots		100	100
Union Of Jewish Student		100	100
University of Jewish Chaplin		200	200
Yad Eliezer		200	200
Yad Lachim		200	200
Yom Hashoah Manchester		75	75
Youth Aliyah		200	200
	2,818	11,225	14,043

Yeshurun Hebrew Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

30 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
	2023	2023	2023	2022
	£	£	£	£
<i>Premises Expenses</i>				
Service charges payable	1,164	-	1,164	952
Rates and water charges	5,347	-	5,347	4,783
Light heat and power	15,407	-	15,407	22,634
Cleaning and waste management	31,192	5,100	36,292	28,939
Premises repairs, renewals and maintenance	26,996	3,954	30,950	36,657
Security costs	-	-	-	544
Property insurance	6,862	-	6,862	5,915
<i>Administrative overheads</i>				
Telephone, fax and internet	2,784	-	2,784	3,091
Postage	1,710	-	1,710	1,381
Stationery and printing	3,516	-	3,516	2,462
Hire of equipment	5,605	-	5,605	5,065
Software licences and expenses	5,946	-	5,946	5,915
Health and safety costs	242	-	242	400
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	1,482	-	1,482	1,237
Other legal and professional	-	-	-	-
Pension administration fees	461	-	461	454
<i>Financial costs</i>				
Bank charges	1,403	-	1,403	1,031
Loan interest	2,431	-	2,431	1,483
Depreciation & Amortisation for the period	2,848	3,048	5,896	5,196
Support costs before reallocation	115,396	12,102	127,498	128,139
Total support costs - Current Year	115,396	12,102	127,498	128,139

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 2023 as required by the SORP 2015

<i>Prior Year</i>	Unrestricted	Restricted	Total Funds
	Funds	Funds	
	2022	2022	2022
	£	£	£
<i>Premises Expenses</i>			
Service charges payable	952	-	952
Rates and water charges	4,783	-	4,783
Light heat and power	22,634	-	22,634
Cleaning and waste management	28,895	44	28,939
Premises repairs, renewals and maintenance	35,502	1,155	36,657
Security costs	544	-	544
Property insurance	5,915	-	5,915
<i>Administrative overheads</i>			
Telephone, fax and internet	3,091	-	3,091
Postage	1,381	-	1,381
Stationery and printing	2,459	3	2,462
Hire of equipment	5,065	-	5,065
Software licences and expenses	5,915	-	5,915
Health and safety costs	400	-	400
<i>Professional fees paid to advisors</i>			
Accountancy fees other than examination or audit fees	1,237	-	1,237
Pension administration fees	454	-	454
<i>Financial costs</i>			
Bank charges	1,031	-	1,031
Loan interest	1,483	-	1,483
Depreciation & Amortisation for the period	1,932	3,264	5,196
<i>Support costs before reallocation</i>	123,673	4,466	128,139
Total support costs - Prior Year	123,673	4,466	128,139

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

31 Other Expenditure - Governance costs

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2023	2023	2023	2022
	£	£	£	£
Independent Examiner's fees	3,000	-	3,000	3,600
Total Governance costs	3,000	-	3,000	3,600

All the expenditure in the prior year was unrestricted.

Yeshurun Hebrew Congregation

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

32 Total Charitable expenditure

		Current year	Current year	Current year	Prior Year
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
<i>Current Year</i>		2023	2023	2023	2022
		£	£	£	£
Total direct spending	B2a	222,976	-	222,976	214,589
Total grantmaking costs	B2c	2,080	-	2,080	14,043
Total support costs	B2d	115,396	12,102	127,498	128,139
Total Governance costs	B2e	3,000	-	3,000	3,600
Total charitable expenditure	B2	343,452	12,102	355,554	360,371
		Prior Year	Prior Year	Prior Year	
		Unrestricted Funds	Restricted Funds	Total Funds	
<i>Prior Year</i>		2022	2022	2022	
		£	£	£	
Total direct spending	B2a	214,589	-	214,589	
Total grantmaking costs	B2c	2,818	11,225	14,043	
Total support costs	B2d	123,673	4,466	128,139	
Total Governance costs	B2e	3,600	-	3,600	
Total charitable expenditure	B2	344,680	15,691	360,371	