

**PLYMOUTH HEBREW CONGREGATION  
FINANCIAL STATEMENTS AND TRUSTEES REPORT  
FOR THE YEAR ENDED 31 MARCH 2016**

**Charity name and number**

Plymouth Hebrew Congregation:- registered charity number 220010

**Principal Address**

Synagogue Chambers, Catherine Street, Plymouth PL1 2AD

**Trustees**

Mr J Mitchell, President

Mrs P Goodman, Vice President

Dr P Lee, Honorary Treasurer

Mrs A Kelly, Honorary Secretary

Mr J Hirshman, Membership Secretary

G P Committee members:

Dr N Mitchell

Mr A Jacobson

Mrs A Jacobson

Dr Judith Beckman

Mr Brian Aloof

**Professional Advisors**

**Legal Advisors:-**

Mr Stuart Goodman, 8 Red Road, Brentwood, Essex CM14 5JE

**Bankers**

NatWest Plc, 14 Old Town Street, Plymouth, PL1 1DG

**Accountants and Independent Examiner**

Diana Heal & Co Ltd, Chartered Tax Adviser, Holmcroft, Blackdown, Mary Tavy, Tavistock, Devon PL19 9QB

**Architects**

Mewes and Davis, 6 Derriford Business Park, Plymouth PL6 5QZ

**PLYMOUTH HEBREW CONGREGATION  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016**

**CONTENTS**

**Page**

<b>1 &amp; 2</b>	<b>General Fund Receipts and Payments Account</b>
<b>3</b>	<b>Chevra Kadisha and Bikur Cholim Fund Receipts and Payments Account - Restricted Fund</b>
<b>4 &amp; 5</b>	<b>Statement of Assets and Liabilities as at 31 March 2016</b>
<b>6 &amp; 7</b>	<b>Headstone Maintenance Fund Accounts</b>
<b>8</b>	<b>Independent Examiner's Report to the Trustees of the Plymouth Hebrew Congregation</b>
<b>9 &amp; 10</b>	<b>Trustees Report</b>

General Fund Receipts and Payments Account

	2016		2015	
	£	£	£	£
<b>Receipts</b>				
<b>Voluntary Sources</b>				
Seat monies	10,758		11,405	
Board of Deputies subscriptions	850		425	
Offerings, donations	<u>4,940</u>		<u>6,961</u>	
		16,548		18,791
<b>Income from Assets</b>				
Investment income	3,666		3,534	
Rent	<u>5,100</u>		<u>5,100</u>	
		8,766		8,634
<b>Miscellaneous Receipts</b>				
Tax repayable for current year	3,263		3,013	
Deposit Account interest	<u>25</u>		<u>287</u>	
		3,288		3,300
<b>Sale of Books</b>				
Sale Receipts	400		~	
Less: Cost of books purchased	<u>285</u>		<u>~</u>	
		115		~
<b>Total Receipts</b>		<u><u>28,717</u></u>		<u><u>30,725</u></u>

General Fund Receipts and Payments Account

	2016 £	2015 £
<b>Payments</b>		
Activities directly relating to the work of the Congregation		
Salaries	4,050	4,170
Telephone	435	397
Repairs	1,001	3,440
Burglar alarm	1,126	882
Gas	1,798	1,008
Electricity	1,721	2,218
Water	1,162	1,417
Fire extinguishers	206	168
Insurance	5,352	5,057
Printing, postage and stationery	75	279
Web-site costs	259	430
Council tax	126	123
Sundry expenses	36	77
Kiddush	1,590	1,325
Religious	128	100
Board of Deputies - levy & subscriptions	850	670
Accountancy	1,741	1,668
Legal and professional	963	1,700
Cemetery maintenance	3,983	2,356
Depreciation of scrolls	1,112	1,113
Depreciation of gates	575	337
<b>Total payments</b>	<u><u>28,289</u></u>	<u><u>28,935</u></u>
<b>Excess of Receipts over Payments</b>	<u><u>428</u></u>	<u><u>1,790</u></u>
<b>Brought forward Reserves</b>	166,356	161,328
<b>(Decrease)/Increase in market value of investments</b>	(5,220)	3,238
<b>Carried forward Reserves</b>	<u><u>£ 161,564</u></u>	<u><u>£ 166,356</u></u>

Chevra Kadisha and Bikur Cholim Fund  
 Receipts and Payments Account - Restricted Fund

	2016		2015	
	£	£	£	£
<b>Receipts</b>				
Voluntary Sources				
Donations	-		60	
Deposit account interest	-		37	
		-		97
<b>Payments</b>				
Sundry Expenses	20		-	
Travel Expenses	-		-	
		20		-
<b>(Deficit)/Excess of Receipts over Payments</b>		<u>£(20)</u>		<u>£ 97</u>
<b>Brought forward Reserves</b>		11,522		11,425
<b>Carried forward Reserves</b>		<u>£ 11,502</u>		<u>£ 11,522</u>

TRUSTEES' APPROVAL

We approve these accounts and confirm that we have made available all appropriate books and records for their preparation.

.....  
 Trustee

.....  
 Trustee

Date .....

Statement of Assets and Liabilities as at 31 March 2016

	2016		2015	
	£	£	£	£
Investments at Market Value				
5294.353 units The Equities Investment				
Fund for Charities		<u>74,921</u>		<u>80,141</u>
		74,921		80,141
Fixed Assets				
Scrolls- Cost	16,688		16,688	
Less:- Accumulated depreciation	<u>4,418</u>		<u>3,306</u>	
		12,270		13,382
Gates Cost	8,617		5,062	
Less:- Accumulated depreciation	<u>1,243</u>		<u>668</u>	
		<u>7,374</u>		<u>4,394</u>
		94,565		97,917
Current Assets				
Bank current account	12,951		11,562	
Bank Business Reserve account	48,819		52,204	
Total for General Purposes Fund	<u>61,770</u>		<u>63,766</u>	
Bank current account	9,034		9,054	
Total for Chevra Kadisha and Bikur Cholim Fund	<u>9,034</u>		<u>9,054</u>	
Debtors:-				
Tax recoverable on Gift Aid donations				
and investment income received	3,261		3,013	
Prepaid insurance	5,851		5,352	
Prepaid Website costs	177		187	
Prepaid Securi Guard key holding and monitoring	537		524	
	<u>9,826</u>		<u>9,076</u>	
		80,630		81,896
Current Liabilities				
Accruals - accountancy	1,629		1,635	
Voluntary Levy to be paid to Board of Deputies	500		300	
	<u>2,129</u>		<u>1,935</u>	
		2,129		1,935
Total Assets		<u>173,066</u>		<u>177,878</u>

Statement of Assets and Liabilities as at 31 March 2016  
 (continued)

	2016 £	2015 £
Total Assets brought forward	<u>173,066</u>	<u>177,878</u>
Represented by:-		
Accumulated Reserves:-		
General Fund	161,564	166,356
Chevra Kadisha and Bikur Cholim Fund	11,502	11,522
	<u>173,066</u>	<u>177,878</u>

Other Assets

The Congregation also owns the freehold of the Synagogue, the Vestry Building, and two cemeteries, which contain a two bedroom lodge (which is let out at present) and a Ohel. The Congregation also owns various silverware, miscellaneous scrolls and tapestries.

Due to the nature of these assets, it is not practical to state their market value.

Headstone Maintenance Fund Receipts and Payments Account

	2016		2015	
	£	£	£	£
<b>Receipts</b>				
Income from Assets				
Donations		603		485
Investment income		-		70
		<u>603</u>		<u>555</u>
<b>Payments</b>				
Headstone maintenance		5,160		-
		<u>5,160</u>		<u>-</u>
<b>(Deficit)/Excess of Receipts over Payments</b>		<u>£(4,557)</u>		<u>£ 555</u>



Headstone Maintenance Fund Statement of Assets and Liabilities as at 31 March 2016

	2016		2015	
	£	£	£	£
Current Assets				
Bank current account		10,148		14,705
Total Assets less Total Liabilities		<u>10,148</u>		<u>14,705</u>
Represented by:-				
Headstone Maintenance Fund				
Balance brought forward		14,705		14,150
(Deficit)/Excess of Receipts over Payments		(4,557)		555
Balance carried forward		<u>10,148</u>		<u>14,705</u>

### Independent Examiner's Report to the Trustees of Plymouth Hebrew Congregation

I report on the accounts of the Plymouth Hebrew Congregation for the year ended 31st March 2016, which are set out on pages 1 to 7.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit, and consequently no opinion is given as to whether the accounts present "a true and fair" view and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

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

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

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act;

have not been met; or

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

Diana Heal CTA MAAT  
Diana Heal & Co Ltd  
Holmcroft  
Blackdown  
Mary Tavy  
PL19 9QB

*Diana Heal,*

23rd June 2016

## **Plymouth Hebrew Congregation**

Registered Charity No.220010

### **Trustees Report for the year 1st April 2015 to 31st March 2016**

**Address:** Synagogue Chambers, Catherine Street, Plymouth, Devon, PL1 2AD  
**Governing Document:** Rules and Regulations of PHC as amended, 13 February 2011  
**Accountants:** Diana Heal and Co Ltd, Holmcroft, Blackdown, Mary Tavy, PL19 9QB  
**Bank:** NatWest Bank, 14 Old Town Street, Plymouth, PL1 1DG  
**Solicitor:** Mr Stuart Goodman, 8, Red Road, Brentwood, Essex, CM14 5JE  
**Architects:** Mewes and Davis, 6 Derriford Business Park, Plymouth, PL6 5QZ  
**Trustees:** Trustees are nominated and elected from the body of the Congregation's subscribing membership. Trustees comprise the General Purposes Committee which itself is comprised of officers and general members; these are listed below:  
 President: Mr. John Mitchell Vice President: Mrs. Pat Goodman  
 Hon Treasurer & Gabbai: Dr Peter Lee Hon Secretary: Mrs. Anna Kelly  
 Membership Secretary: Mr John Hirshman Chair: Chevra Kadisha/Birkur Cholim Mrs. Pat Goodman  
 Headstone Maintenance Chair: Mr. John Mitchell, Secretary: Mr. John Hirshman  
 Cheder (Chair): vacant General Members: Dr Nadine Mitchell, Mr. Adam Jacobson, Mrs Amanda Jacobson, Dr Judith Beckman, Mr. Brian Aloof.  
**Assets:** The Synagogue and Vestry building, Catherine Street; The Old Cemetery, Lambhay Hill; The Gifford Place Cemetery; Ohel (i.e.Chapel) and Cemetery Lodge, Gifford Place; Listed Silverware, Sifrei Torah; Tapestries; Various investments and stocks.  
**Employees:** Part-time residential Custodian: Mr. Jerry Sibley

#### **Religious activities:**

Services were held regularly on Erev Shabbat by Dr Peter Lee and Shabbat morning despite low attendance, by Mr. John Mitchell and Dr Joe Bard with the help of visiting ministers and lay visitors. Attendance improves when friends and tourists visit at holiday times. Services were conducted for all festivals and holy days. High Holy Day services were conducted by Dr Joe Bard and Mr. J. Mitchell with the assistance of various guest Officiants. Available for advice and help by e-mail are Revd Elkan Levy (Israel) and by telephone, Rabbi David Lister (Edgware). Also available for help and advice is the Office of the Chief Rabbi under whose auspices the Congregation operates.

#### **Visiting Ministers:**

We are assisted by Dayans, Ministers and Rabbis who visit to lead services and provide council. This is an illustration of the high esteem that this venerable Synagogue continues to command in the community at large and also by Plymouth City Council.

#### **Website:**

Our very active and much praised website (<http://www.plymouthsynagogue.com>) continues to be managed by Mrs. Anna Kelly.

**Community work:** There were continued visits to the Synagogue from religious, lay and school groups. In the year 2015-16, 80 groups visited totalling 2937 adults and children. The year on year growth in visitor numbers is very encouraging. Mr Sibley lectures (in his own time) to the general public and visiting schools. The Trustees have pleasure in acknowledging the very special contribution that Mr Sibley makes in welcoming all the visitors to the Synagogue and the year on year growth in the donations made into the collection box is a validation of his talent in communicating our history and also our religion to non-Jewish people. The collection box makes a significant contribution to our income. Dr Beckman is a Jewish Faith Speaker in schools for the Plymouth Centre for Faiths and Cultural Diversity. Mr

Sibley continues to lead selected small Jewish and non-Jewish groups to the original historic Cemetery on Lambhay Hill.

The Community takes an active role in the City's Holocaust Memorial Day events. Dr Lee is our official representative at the Lord Mayor's Mount Edgcombe inter-faith reflection and various members, represent the Community at the other events held at the Plymouth University and also schools.

Mrs. Anna Kelly represents the Jewish community as a Trustee of the Council sponsored Plymouth Centre for Faiths and Cultural Diversity, on Plymouth SACRE with Dr Judith Beckman acting as representative on the Plymouth Faith Council.

**Book Launch:** Two very successful events celebrating the launch of the book "The Jews of Plymouth, An Illustrated History" by the eminent Anglo-Judaic and WW2 historian, Dr Helen Fry, were held on Synagogue property. One event was for Community members and the other was for the general public. The publisher (Halsgrove) informed us that sales were at a record level for this type of book and we are still making sales to non-Jewish visitors.

#### **Disabled Access**

Both the Synagogue and the Vestry buildings are accessible to wheelchair users through the provision of ramps and this facility has received, and continues to receive a gratifying amount of use.

**Public Benefit Statement:** The report of activities above demonstrates that the Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Commission in exercising their powers or duties.