HEATON PARK HEBREW CONGREGATION

TRUSTEE REPORT FOR THE FINANCIAL YEAR-ENDED 31ST DECEMBER 2025

The Trustees present their report for the financial year-ended 31st December 2025

The Trustees confirm they comply with the Charities Commission.

Reference and Administrative Information

Charity Name	Heaton Park Hebrew Congregation
Charity Registration Number	1159067
Principal Office	Ashdown 84 Middleton Road Crumpsall Manchester M8 4JX

Board of Trustees
Mr Alan Levy (Chair)
Dr Bryan Bennett
Mrs Hilary Foxler
Mrs Geraldine Simon
Ms.Suzanne Kaye

Rabbi

Rabbi Daniel Walker M.A.

Administrators

Mrs Jacqueline Kremer
Mrs Sarah Heilpern

Honorary Solicitor Mr Joseph Foxler LLB
Honorary Accountant Mr Stephen Lederberg

Auditors

Harvey Simon
FCCA
433 Chester Road
Manchester
M16 9HA

Bankers

Barclays Bank

Structure, Governance and Management

Governing Document

Heaton Park Hebrew Congregation is a Charitable Incorporated Organisation (CIO) and was registered with the Charities Commission in November 2014, under charity number 1159067. It is governed by the Constitution of the Heaton Park Hebrew Congregation which was approved by the Charities Commission in November 2014.

Organisational Structure

The Charity Trustees are responsible for the general control and management of the Charity. The Trustees give their time freely and receive no remuneration or other financial benefits.

The Trustees meet as a body at least once every two months and are responsible for decisions or supervising decisions in relation to running the Synagogue, the community facilities and the activities provided by the Charity.
(See The Constitution sections 12, 13, 14, 15, 16, 17, 18, 19)

To assist in the smooth running of the Charity the trustees have delegated roles to an Executive Committee comprising of:
President, Vice-President, Warden, Treasurer and Hon. Secretary. There is also a Council comprising of up to14 members of the Charity who meet once every two months and receive reports from the Executive about the running of the Charity along with monthly financial figures and the Council can ask questions and challenge any issues

The day-to-day management and running of the Charity are administered by staff employed by the Charity.

Recruitment and Appointment of Trustees

The Charity Trustees call an Annual General Meeting of Members of the C.I.O. the last Thursday before the festival of Shavuot, in accordance with the provisions laid down in the constitution. The following were elected at the A.G.M. held on Thursday 22nd May, 2025.
Trustees: Dr Bryan Bennett, Mrs Hilary Foxler, Mr Alan Levy, Ms. Suzanne Kaye, Mrs Geraldine Simon
Mr Levy continues as Chair of Trustees.

All the Trustees who were appointed are in possession of a satisfactory D.B.S.

The Trustees delegated duties to an Executive and Council who were elected at the A.G.M. 2025

Executive: President: Mrs Hilary Foxler, Vice-President: Mr Robert Kanter, Warden: Mr Ivan Telzer, Treasurer: Mr Alan Levy, Hon. Secretary: Mr Brian Bell.

Synagogue Council: Mrs E. Bentley, Mr P. Bentley, Mr M. Bolel, Mr M. Dytch,
Mr E. Edwards, Dr M. Finlay, Mr Y. Finlay, Mr A. Franks, Mr M. Joseph, Mr S. Levine, Mr H. Lisberg, Mr A. Loofe, Mr D. Marks, Mr O. Shtrozberg, Mr I.Telzer.

At the A.G.M. The Trustees also appointed Edwards Veeder U.K. as Honorary Auditor, however at the end of Novembef 2025 this changed to Harvey Simon FCCA and Mr Joseph Foxler LLB continues as Honorary Solicitor.

It is with great sadness that the Trustees have to report the tragic terrorist attack that took place on our Synagogue on 2nd October 2025, on what was the most Holy day in the Jewish calendar. Two of our members were killed, three people were seriously injured, one of whom included our Security guard. The Heaton Park Hebrew Congregation members and the wider community have been left traumatised. We are very resilient and determined to be strong and we are dealing with the situation in a professional, supportive and caring manner.
The leadership of the organisation are being strong despite many challenges.

Objectives and Aims

To Advance the Orthodox Jewish Faith in Greater Manchester for the benefit of the public.

Strategies

We want to make our Synagogue an accessible and welcoming place of worship where those who wish to worship in the Orthodox Jewish Faith may do so and further their knowledge and understanding. The Synagogue holds prayers three times a day 365 days a year.

The C.I.O. welcomes and encourages links with other faiths and regularly the C.I.O. welcomes visitors from schools, colleges, and organisations of all faiths. Rabbi Walker takes these visitors on a tour of the Synagogue and delivers talks to them about the Orthodox Jewish Religion. Here there is the opportunity for them to ask questions and gain an understanding of the religion. Rabbi Walker and members of the C.I.O. attend interfaith events in the Greater Manchester area.

An important part of our strategy is community welfare and education. All our community facilities and activities are widely publicised among the community. Many of our activities are free of charge, but where a charge is made concessions are made for children/students and for those who are unable to afford the charge. For some activities we aim to get sponsorships or grants to cover/help towards the cost. The Trustees are appreciative of the Office of the Chief Rabbi's Community Centre of Excellence for their support in helping fund some of our events.

Activities and Achievements

The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised below, provide benefit both to those who worship at our Synagogue and the wider community.

Religious Activities

PRAYERS: The Synagogue is open for prayers 3 times a day (morning, afternoon and evening) seven days a week.

FESTIVALS: The Synagogue conducts religious services for every religious festival in the Jewish calendar.

Births: When a baby girl has been born to a member of our Synagogue the father is invited to be "called up" to the Torah when it is being read on a Shabbos and the baby is given her Hebrew name

and a special blessing made. In the case of a baby boy, the baby is named at the circumcision ceremony. Sometimes this takes place in the Synagogue.
Bar Mitzvah: Bar Mitzvah and Bat Mitzvah ceremonies take place.

Weddings: Both members and non-members of the Synagogue can get married under the auspices of Heaton Park Hebrew Congregation. This is also accepted for the Civil part of their marriage; both the Rabbi and our Chazzan Yehuda Marx are authorised secretaries of marriages. The Rabbi is authorised by the Chief Rabbi's office to perform the Orthodox Jewish Wedding.
In the lead up to the wedding the Rabbi and Rebbetzen give guidance and lessons to the Bride and Groom in line with the Orthodox Jewish way of life.

Funerals/Death: During times of bereavement the families of the deceased are given pastoral support. They are supported by the Rabbi and Synagogue. The Rabbi officiates at the funeral and ensures the family are able to follow the Orthodox Jewish way in death and mourning. This includes ensuring prayers in the house of mourning can take place. During the year of mourning the Rabbi and the Synagogue are able to guide the family when they arrange for the tombstone to be unveiled. The Rabbi officiates at this ceremony.

Shiurim (Classes): Regular Shiurim are given by Rabbi Walker and sometimes guest speakers.

Tzedoka (Charity): Charity is an important part of Judaism. People are encouraged to give to charity, and the Synagogue collects for various Charities, local and international, both Jewish and non-Jewish Charities. Charity boxes are placed in the Synagogue, and people are encouraged to give to charity each day following morning prayers. At the beginning of Yom Kippur at Kol Nidrei the Rabbi makes an appeal for people to give to the Yom Kippur Appeal. Members pledge an amount to give to this fund and during the year the Rabbi and Treasurer are authorised to decide which charities monies are to be distributed to.
During the festival of Purim giving to Charity is encouraged. Members who are observing a Yahrzeit (anniversary of the death of a close family member) are encouraged to donate to charity. Members of the Synagogue are sent a reminder letter informing them when they have Yahrzeit.

Community Activities:

The Heaton Park Hebrew Congregation "Community Group" has now officially been running for two years and the small group of volunteers along with the Rabbi identify and reach out to those of our members who are in need/wanting someone who will befriend them by giving them a phone call or visit. If the volunteers are concerned about someone or feels they may benefit from help they report this to the Rabbi or The President (both of whom are also deputy safeguarding persons). All are mindful of the importance of confidentiality.

Monthly Coffee mornings: The purpose of these is to encourage the elderly members of our community to come along and to socialise. Many of these are unable to attend Synagogue on Shabbos as they are unable to walk to the Synagogue. The coffee mornings are an opportunity for them to speak to the Rabbi. Often a guest speaker attends. The Synagogue provides transport for those who need it. Residents of Heathlands Care Home are invited, many of whom are members of the Synagogue; they are brought by their care workers.

CTEENS is a youth organisation which engages with teenagers to give them experiences and knowledge and understanding of Orthodox Judaism. Once every 2 weeks during school term time CTeens bring pupils from the local Jewish school for a lunch and learn at our Synagogue social hall. The pupils partake in Pizza and Chips brought in from a local kosher restaurant and learn about

aspects of Judaism whilst in a relaxed and informal setting. Many of the pupils that attend are from families who are members of the Synagogue.

Partnership with other agencies: The Synagogue communicates and works with other outside agencies to help benefit the community. We have close links with local Jewish care homes, in particular Heathlands Village which also houses The FED. Following the Yom Kippur attack the FED have provided much support to some of our members who have been affected by the attack.
We have built close links with the Nicky Alliance Day Care Centre which is located across the road from our Synagogue. Many of our members attend this centre. During the time, following the attack, when we were not allowed to use the Synagogue premises due to it being a scene of crime and then the premises had to be cleaned up and made safe and secure, the Nicky gave us use of their premises for us to hold religious services and an office. Close relations continue with these two organisations.

The Rabbi visits some of the local Jewish Schools; some of the children's families are members of our Synagogue. He is also the religious advisor to one of the local Jewish schools.

The Friendship circle, an organisation that supports young adults with special needs, join with us to do some events. For example, Mitzvah Day (an annual event in November) when collections of non-perishable food, toiletries, clothes in good condition took place in the synagogue social hall and this was all distributed to a food bank, the homeless and other charities to both Jewish and Non Jewish Charities.

On Christmas day our social hall was used by the Manchester Jewish Rep. Council as the North Manchester Hub for volunteers to collect bouquets of chocolate which they delivered to local hospitals, fire stations and care homes to say thank you to those who care for and help our community.

The Rabbi regularly visits our members who are in hospital and the hospital staff will also call upon him if he is needed to visit a patient requiring a Rabbi or if the hospital staff or patient's relative need guidance on the religious rituals when dealing with certain situations e.g. death of a patient.

Financial Review:

Principal Funding Sources

The Charity's main source of income is from Membership fees. Membership income contributed was £204,338. Gift aid brought in £32,514 and remaining income was derived from donations and fundraising.

Reserves Policy

The net assets are £334,298. of which £272,167 are unrestricted funds and £62,131 are restricted funds.

Restricted Funds: These comprise of reserves for Burial of £10,000.00 Buildings of £50,000.00 Children's fund of £1173.00, Rabbi's book fund of £958.00

Fixed Assets:

Those amount to £85,985. Net of depreciation which comprise of the land and building at cost plus fixtures and fittings.

Investments:
The total is £194,171, comprising of COIFF of £110.00.00 and Cambridge and Counties Bank of £84,171.00

Plans For The Future:

We aim to expand and improve the pastoral service to our members. Following the terrorist attack The Trustees are ensuring that our members, volunteers and staff all have the support of expert counselling services. This has been available from immediately after the attack and is an ongoing service and available whenever people want. Trustees recognise the huge trauma that people are going through, and it will be a long road to recovery for many. We are also helping individuals outside of our community who on the day of the attack helped our community.

We aim to expand on the activities we already provide. We aim to increase fund raising activities for the Synagogue to have monies to continue to provide, improve and expand on the service we provide for our members.

We aim to expand our membership and increase the number of young people becoming members of the Synagogue. Trustees recognise many of our elder members have passed away however we had several new members join the organisation. Trustees continue to look at options to develop the Synagogue to meet the needs/wants of our Membership and the wider community. Trustees are mindful of the age profile and the demographics of the organisation for the purpose of strategic planning. It has been identified that the local demographics has very quickly changed over recent years, and the population of mainly young Charedi families is continuously growing. Some of these men continue to attend Friday night prayers at our Synagogue and have been welcomed into our community. They also support the daily prayers (Minyan). Since September 2024 an Early Sabbath morning service is held in the Bet Hamidrash which is attended specifically by this group who are able be to pray using the style of prayers they like. Some of these people have become members of the organisation but on a very reduced rate. There are some who have made one off donations.

Statement of Trustees' Responsibilities:

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with regulations of the Charities Commission.

The Trustees are responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The year-end accounts for 31st December 2025 were audited by Harvey Simon FCCA, and these were discussed and approved and signed by the Trustees at a meeting of Trustees held on 19th February 2026. The year-end accounts have been presented to the Synagogue Council at a meeting held on 26th March 2026.
Due to the aftermath of the terrorist attack which has put an increased amount of work on the Trustees and Executive in particular dealing with the emotional side of matters and putting in place even more security measures than before the attack the decision was taken to delay the A.G.M. until January 2027.
The Trustees are aware that the year-end accounts show a surplus of £1,580.00. Following the attack, we received £20,000 in additional donations. There are concerns that this surplus is due to

the donations received following the attack. We draw your attention to note 5 of the annual accounts in relation to monies raised from a Crisis Fund Appeal which was set up following the horrific terrorist attack on Yom Kippur.
Trustees continue to review all contracts and suppliers and where necessary changing suppliers for utilities and other supplies, good housekeeping and a lot of time and effort in trying to reduce debtors. There are still a number of members who haven't increased their membership payments from when there was an increase in fees from January 2023.

The financial figures are being reviewed monthly. The Trustees are being active in recovering debts from members who owe fees, they have delegated help with this from a member of the Synagogue Council who is experienced in such matters. The Trustees are continually looking at ways to decrease our expenses and increase our income.

Fundraising activities are being planned. We are also encouraging more sponsorship for events and weekly Kiddushim (food following Sabbath day prayers).

The Trustees recognise their responsibility to ensure they comply with Health and Safety regulations, including safeguarding; policies are reviewed and updated as required and Staff and volunteers are aware of such.
Following the terrorist attack, with the help of funding from the Community Security Trust (C.S.T.) the following measures are in place:
Paid security guard on premises each weekday from 7a.m. till 1p.m. Each Saturday and religious holidays 2 security guards on premises for the duration of the services. Security guard/s in situ for every event that takes place at the Synagogue. New main doors that are of higher spec. than the previous ones, the outer office door has been replaced with high spec. door. A second set of gates have been installed with intercom, as well as improvement to the first set of gates. Security is reviewed on an ongoing basis.

Chair of Trustees and the President have attended courses and information sessions to update their knowledge and skills in relation to being a Trustee of a C.I O. and their roles and responsibilities.

Approved by the Trustees and signed on their behalf by:

Alan Levy

Alan Levy (Chair)
September 2026

Charity Number 1159067

HEATON PARK HEBREW CONGREGATION

FINANCIAL STATEMENTS

31 DECEMBER 2025

HEATON PARK HEBREW CONGREGATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025

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HEATON PARK HEBREW CONGREGATION
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2025

I report on the accounts of the Trust for the year ended 31 December 2025, which are set out on pages 3 to 6.

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 the year under section 144(2) of the Charities Act 2011 (the 2011Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 146 of the 2011 Act;
- to follow the proceedures laid down in the general Directions given by the Charity Commission under section 145(5)b of the Act; and
- to state whether particular matters have come to our attention.

Basis of independent examiner's eport

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 to any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The proceedures undertaken do not provide all the evidence that would be required in 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 our examination, no matter has come to our attention:

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

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

H Simon

Harvey Simon
FCCA
433 Chester Road
Manchester
M16 9HA
05/06/2026

HEATON PARK HEBREW CONGREGATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total 2024
	£	£	£	£
INCOME AND EXPENDITURE				
INCOMING RESOURCES				
Members Subscriptions	204,338		204,338	201,607
Donations and Offerings	43,641	240	43,881	23,356
Barmitzvahs and Weddings	500		500	910
Burial Charges, Permits and Memorials	11,286		11,286	2,224
Covenants and Gift Aid	32,514		32,514	38,070
Investment Income	9,262		9,262	9,422
Kiddushim, Sholashudos and Hall Hire	4,430		4,430	2,746
Sundry Income and Fundraising	7,108		7,108	4,973
Total Incoming Resources	313,079	240	313,319	283,308
RESOURCES EXPENDED				
Employment Costs	168,592		168,592	153,681
Light, Heat and Water	14,903		14,903	15,964
Advertising, Postage and Stationery	4,077		4,077	5,579
Ground Rent, Rates and Insurance	13,833		13,833	11,635
Telephone & IT charges	5,697		5,697	5,793
Presentations and Plaques	1,246		1,246	321
Wedding Expenses	586		586	1,084
Funeral Costs and Cemetery Maintenance	51,346		51,346	41,298
Social Expenses	26,001		26,001	26,040
Professional fees	1,487		1,487	837
Repairs and Renewals	5,172		5,172	5,957
Security Costs	5,119		5,119	3,773
Subscriptions, Donations and Affiliation Fees	1,378		1,378	1,500
Depreciation	3,434		3,434	3,890
Sundry Expenses	8,868		8,868	11,198
Total Resources Expended	311,739		311,739	289,250

THE STATEMENT OF FINANCIAL ACTIVITIES CONTINUES ON THE NEXT PAGE

HEATON PARK HEBREW CONGREGATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
NET OUTGOING/INCOMING RESOURCES BEFORE TRANSFERS	1,340	240	1,580	-5,942
TRANSFERS BETWEEN FUNDS				
NET MOVEMENT IN FUNDS	1,340	240	1,580	-5,942
BALANCES BROUGHT FORWARD	270,827	61,891	332,718	338,660
BALANCES CARRIED FORWARD	272,167	62,131	334,298	332,718

HEATON PARK HEBREW CONGREGATION
BALANCE SHEET
AS AT 31ST DECEMBER 2025

	Notes	2025	2024
		£	£
FIXED ASSETS			
Cemetery Land	1	5	5
Tangible Fixed Assets	2	85,985	87,807
Investments	3	194,171	215,000
		280,161	302,812
CURRENT ASSETS			
Debtors		22,897	18,729
Prepaid expenses		4,887	72
Cash at Bank and in Hand		41,298	31,675
Cash at Bank - Premier Account		68,582	-
		137,634	50,476
Deduct:-			
CURRENT LIABILTIES			
Amounts falling due within one year:-			
Charity appeals		3,569	11,255
Accrued Charges		11,346	9,315
Crisis Fund Appeal	5	68,582	-
		83,497	20,570
NET CURRENT ASSETS		54,137	29,906
NET ASSETS		334,298	332,718
FUNDS			
Unrestricted		272,167	270,827
Restricted	4	62,131	61,891
		334,298	332,718

Approved by the Board of Trustees on .....2026 and signed on its behalf

A Levy - Trustee

H Foxler - Trustee

HEATON PARK HEBREW CONGREGATION
NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025 £	2024 £
1. CEMETERY LAND		
At Cost		
Rainscough	461	461
Agecroft	3,250	3,250
	3,711	3,711
Less:-		
Depreciation	3,706	3,706
	5	5
2. TANGIBLE FIXED ASSETS		
At Cost		
Buildings	70,504	70,504
Bungalow	1,742	1,742
Seating, Furniture, Fixtures and Equipment	75,186	73,574
	147,432	145,820
Less:-		
Depreciation	61,447	58,013
	85,985	87,807
3. INVESTMENTS		
COIF	110,000	135,000
Cambridge and Counties Bank	84,171	80,000
	194,171	215,000
4. RESTRICTED FUNDS		
Burial Reserve	10,000	10,000
Buildings Reserve	50,000	50,000
Childrens Fund	1,173	1,033
Rabbi's Book Fund	958	858
	62,131	61,891

5. CRISIS FUND APPEAL

Following the horrific attack on our Shul on Yom Kippur a Crisis Fund Appeal was set up through Charity Extra. In accordance with guidance from The Charity Commission the monies raised have been treated as an agency transaction meaning the funds pass through the charity rather than being counted as the Shul's income. A separate bank account was set up to deal with the appeal funds and the balance at the year end is shown in the Balance Sheet.

Charity Number 1159067

HEATON PARK HEBREW CONGREGATION

FINANCIAL STATEMENTS

31 DECEMBER 2025

HEATON PARK HEBREW CONGREGATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025

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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 to any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The proceedures undertaken do not provide all the evidence that would be required in 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.

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Harvey Simon
FCCA
433 Chester Road
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M16 9HA
05/06/2026

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Approved by the Board of Trustees on .....2026 and signed on its behalf

A Levy - Trustee

H Foxler - Trustee

HEATON PARK HEBREW CONGREGATION
NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025 £	2024 £
1. CEMETERY LAND		
At Cost		
Rainscough	461	461
Agecroft	3,250	3,250
	3,711	3,711
Less:-		
Depreciation	3,706	3,706
	5	5
2. TANGIBLE FIXED ASSETS		
At Cost		
Buildings	70,504	70,504
Bungalow	1,742	1,742
Seating, Furniture, Fixtures and Equipment	75,186	73,574
	147,432	145,820
Less:-		
Depreciation	61,447	58,013
	85,985	87,807
3. INVESTMENTS		
COIF	110,000	135,000
Cambridge and Counties Bank	84,171	80,000
	194,171	215,000
4. RESTRICTED FUNDS		
Burial Reserve	10,000	10,000
Buildings Reserve	50,000	50,000
Childrens Fund	1,173	1,033
Rabbi's Book Fund	958	858
	62,131	61,891

5. CRISIS FUND APPEAL

Following the horrific attack on our Shul on Yom Kippur a Crisis Fund Appeal was set up through Charity Extra. In accordance with guidance from The Charity Commission the monies raised have been treated as an agency transaction meaning the funds pass through the charity rather than being counted as the Shul's income. A separate bank account was set up to deal with the appeal funds and the balance at the year end is shown in the Balance Sheet.