Bristol Jewish Burial Society

Chevra Kadisha | Founded 1743

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2025

Registered charity number 1189458

1. Introduction

Bristol Jewish Burial Society (Chevra Kadisha) has served Bristol's Jewish community since 1743, providing dignified Jewish burial services and caring for burial grounds entrusted to its stewardship. The Society's work combines practical and religious responsibilities with the long-term preservation of historic cemeteries.

The year ended 31 December 2025 was one of significant maintenance expenditure and changes in trusteeship. Essential repairs to a deteriorating cemetery boundary wall placed pressure on the Society's finances, while new appointments created an opportunity to review its future governance and sustainability.

2. Objectives and activities

1. undertake the preparation of funerals of persons of the Jewish faith in accordance with the practice of orthodox Jews;
2. keep and maintain the Jewish burial grounds in Bristol, and
3. aid and assist any other Jewish charity by way of gift or loan from the capital or income of the society in the discretion of the council of the society

- In furtherance of these objects, the Society maintains burial records and responds to enquiries about graves and memorials.
- The Society works with volunteers, religious advisers and funeral professionals to support bereaved families.

The trustees consider these activities to provide public benefit through religious burial services, support for bereaved families and preservation of burial grounds.

3. Burial grounds and maintenance

Trustees reviewed maintenance costs and agreed on alternative, better value, groundskeeping arrangements.

Fishponds Jewish burial ground

During 2025, the boundary wall adjoining Oakdene Avenue required essential repairs following significant water damage and deterioration. The wall was at risk of collapse if left unattended.The Society undertook works costing £21,262, as stated in the financial review below.

In October 2025, trustees reported approximately 20 remaining burial spaces at Fishponds, but detailed records and plot availability still required verification, which we are in the process of verifying.

Barton Vale

Barton Vale is a historic burial ground no longer used for new burials. Responsibility for a boundary wall near Sweetman Place, where ivy was growing, remained under consideration.

Memorial Woodlands

The Society continued to maintain burial provision at Memorial Woodlands in Gloucestershire. In October 2025, trustees estimated that approximately 120 plots remained, subject to verification.

Land registration

Work continued towards registration of the Society's three burial sites with HM Land Registry.

4. Burial services and community support

The Society continued to maintain arrangements for Jewish funerals and *tahara* (Jewish ritual body cleansing post death), and to respond to enquiries concerning burial records, memorials and religious practice.

In the year ending Dec 31st 2025 the charity undertook the preparation of one funeral, where the burial took place at the Fishponds Cemetery.

Trustees also began plans to strengthen practical guidance and training for those involved in *tahara*, including seeking advice from the United Synagogue.

5. Governance and trustees

At the meeting of 19 October 2025, Alan Elkan stepped down as Chair after 13 years, and Sam Baum was approved as Chair. Yoram Adani also stepped down as trustee. The Society thanks both for their longstanding service. Appointments of Jessica Baum, Melody Beard, Anton Goldenstein, and Jake Colman as trustees were approved, and Jake Colman was voted in to the role as Treasurer.

6. Fundraising and community engagement

The customary cemetery open day and postal appeal did not take place in 2025, whilst new trustees established their roles and responsibilities. An email appeal raised £193. Trustees agreed the need for future widening supporter engagement and strengthening fundraising arrangements.

7. Financial review

See details of accounts moved and profit and loss accounts shown in full in the Appendix below.

Financial Summary

For the year ended 31 December 2025, the Society recorded a net deficit of £23,459 (2024: £7,323.06), on income of £11,771 (2024: £8,298) and expenditure of £35,230 (2024: £15,622).

The principal reason for the deficit was essential, non-recurring repair expenditure of £21,262 relating to the deteriorating Oakdene Avenue boundary wall at Fishponds, which was at risk of collapse. The Society gratefully received £4,164 from the Charles Wolfson Charitable Trust, which were restricted funds towards this work.

Funeral fees and associated donations contribute to direct funeral costs, but do not fully cover the continuing costs of maintaining three burial sites and administering the charity. Excluding the £21,262 expenditure and £4,164 grant, there remained a deficit of £6,361 in the year ending 31st December 2025.

Reserves

The charity's current reserves policy is as follows:

"This reserves policy is in place to protect the charity's core work and ensure it can manage unexpected financial difficulties or cash-flow dips. Free reserves are defined as unrestricted funds that are freely

available to spend on any of the charity's general purposes after excluding any fixed assets, designated funds or restricted funds.

The charity’s target is to hold free reserves covering:

* An operating reserve, equal to approximately 1 year of the charity’s running costs (excluding funeral costs, which should be covered by fees charged) –currently estimated at £8,330.

* A site maintenance reserve to fund any necessary major repair and upkeep of our three burial sites –currently set at £20,000.

The operating reserve target will be reassessed by trustees each year upon reviewing the charity finances.

The site maintenance reserve target will be re-assessed by trustees following a condition review of each site at a maximum of once every 3 years.”

At year end, free reserves stood at £132,221. This is well within our reserves policy targets. The trustees intend to hold the excess as a long-term fund for the maintenance of the sites, and in the short term it will also be used to absorb the charity’s current operating deficit. Current reserves could cover the operating deficit for a considerable period, however the trustees recognise that drawing them down indefinitely is not sustainable and that further major maintenance costs are likely to arise in the coming years.

The new set of trustees are developing a financial strategy; have already cut some maintenance and administration costs by securing better value services; have increased membership fees; and have begun formulating fundraising plans. The reserves give the charity time to get into a secure and sustainable financial position, which is a priority for the trustees, with the aim of achieving a break-even position in the coming years.

8. Developments since year end and future plans

During 2026, the trustees have been reviewing expenditure and financial controls, grounds maintenance arrangements, fundraising, governance policies and burial records. Work is also being considered to identify occupied, reserved and potentially available burial plots at Fishponds. These are developments after 31 December 2025 and are not represented as activities completed in the reporting year.

9. Conclusion

The Society remains committed to dignified Jewish burial services, compassionate support for bereaved families and careful stewardship of its burial grounds. The trustees thank volunteers, supporters, professional partners, the Charles Wolfson Charitable Trust and the retiring trustees for their contributions.

10. Approval

Approved by the trustees on: 28/10/2026

Signed: Sam Baum

Sam Baum | Chair of Trustees

Appendix — supporting financial statements

Accounts Produced by Mr Rhodri Jones-Morris (SAIA-406305) of:
Think Differently Accountancy, Willersley House, Willersley, Herefordshire, HR3 6EE, 07974 532 819

Bristol Jewish Burial Society
Bank Accounts Movements for the Year Ending 31st December 2025

	Dec-25	Dec-24
b/f Bank Balances		
NatWest Current Account	£ 85,779	£ 9,251
Cash	£ -	£ 385
Bath Building Society	£ 6,816	£ 10,589
Santander Bond	£ -	£ 81,446
Triodos	£ 63,085	£ 61,332
	£ 155,680	£ 163,003
Reciepts		
Funerals and Headstones	£ 5,000	£ 3,360
Donations and Subs	£ 5,074	£ 1,765
Interest Bath Building Society	£ 576	£ 227
Interest Triodos	£ 1,121	£ 1,752
Interest Santander	£ -	£ 1,194
	£ 11,771	£ 8,298
Transfers In		
Transfer from Bath Building Society	£ 20,000	£ 4,000
Transfer from Santander Bond	£ -	£ 81,446
	£ 20,000	£ 85,446
Payments		
Funeral Expenses	£ 3,125	£ 3,531
Utilities	£ 442	£ 592
Sundry	£ 717	£ 435
Repairs & Renewals	£ 21,262	£ 1,708
Accountant	£ 1,182	£ 1,302
Insurance	£ 1,782	£ 1,593
Grounds Maintenance	£ 6,720	£ 6,450
Bank Charges	£ -	£ 11
Transfer out of NatWest Current Account	£ 20,000	£ -
Transfer out of Bath Building Society	£ -	£ 4,000
Transfer out of Santander Bond	£ -	£ 81,446
	£ 55,230	£ 101,067
c/f Bank Balances		
NatWest Current Account	£ 40,622	£ 85,779
Bath Building Society	£ 27,392	£ 6,816
Triodos	£ 64,206	£ 63,085
	£ 132,221	£ 155,680

BRISTOL JEWISH BURIAL SOCIETY
PROFIT AND LOSS ACCOUNT
FOR PERIOD 1ST JANUARY 2025 - 31ST DECEMBER 2025

	2025	2024
	£	£
TURNOVER	£ 11,771	£ 8,298
Cost of Sales	£ 3,125	£ 3,531
GROSS PROFIT	£ 8,646	£ 4,767
Administrative Expenses	£ 32,105	£ 12,091
Interest Payable and Similar charges	£ -	£ -
OPERATING PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION	-£ 23,459	-£ 7,323

Figures prepared by Rhodri Jones-Morris (SAIA-406305), of;

BRISTOL JEWISH BURIAL SOCIETY
Think Differently ACCOUNTANCY