

**Charity Registration No. 504336**

**UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Minister** Rabbi A M Lipsey

**Honorary officers**

President Dr R A Grant

Vice president Mrs A N Ross

Wardens Mr P Niman

Dr R A Grant

Immediate past President Mr AA Josephs

**Council life member** Mr S D Pearlman

**Elected by the General meeting of the United Hebrew Congregation on 25 August 2019**

**Honorary Legal Advisor** Mr B N Speker OBE, DL

**Trustees**

Mr H B Gold

Dr R A Grant

Mr B N Speker OBE, DL

Mr A A Josephs

**Secretary**

Ms M Conway

Office of the United Hebrew Congregation

Lionel Jacobson House

Graham Park Road

Newcastle upon Tyne

NE3 4BH

Telephone/Fax: 0191 284 0959

Email: [secretary@uhcnewcastle.uk](mailto:secretary@uhcnewcastle.uk)

**Charity number** 504336

**Principal address**

Office of the United Hebrew Congregation

Lionel Jacobson House

Graham Park Road

Gosforth

Newcastle upon Tyne

NE3 4BH

**Independent examiner**

RMT Accountants & Business Advisors Ltd

Gosforth Park Avenue

Newcastle upon Tyne

NE12 8EG

**Bankers**

NatWest Bank Plc

Barclays Bank Plc

Lloyds Bank Plc

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# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## LEGAL AND ADMINISTRATIVE INFORMATION (CONTINUED)

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### **Burial Committee**

Chair                      Mrs P Gold  
Vice Chair                Mrs H Freeman

### **Kosher Facility & Kashrus Committee**

Rabbi A M Lipsey  
Mrs A N Ross  
Mrs G Sterrie  
Mr R Goldsmith

### **Functions Committee**

Mrs A N Ross  
Mr M Gilbert  
Mrs A Gilbert  
Mr R Goldsmith  
Mrs E Goldsmith  
Mrs E Jackson  
Mr S Jackson  
Mr C Van der Velde  
Mrs D Van der Velde

### **Representatives of the United Hebrew Congregation to the Representative Council of North East Jewry:**

Mrs P Gold  
Mrs A N Ross  
Mr H B Gold  
Mr A A Josephs  
Mr P Baker

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# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

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# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## MESSAGE FROM RABBI AARON LIPSEY

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Dear Friends,

Miriam and I arrived in Newcastle just over 10 years ago. We came with a simple vision; to improve the spiritual and religious life of our community by being welcoming and open to all. To be inclusive.

At the heart of the movement for inclusion is a simple claim: Every human being is created in G - d's image; we each possess a soul of infinite worth; and differences in our bodies, minds and abilities are therefore external and should not define our interactions with one another.

While the assertion that every one of us is created equal is not likely to turn many heads, the implementation of that idea still encounters some resistance. And it's not an insensitive resistance. It is the perception that inclusion asks too much—that it is a logically sound but quixotic endeavour.

In conversation with peers, lay people and community leaders, one finds that the subject of inclusion often leads to a response that, yes, every member of our community should feel welcome and at home in our synagogues, programs and schools. But wholesale reform is costly and difficult for most communities, and the task seems too vast for any single action to be meaningful.

In Parashat Noach, a curiosity concerning the ark seems to confront this common reaction of resignation.

Some 120 years before the impending submersion of Earth and its inhabitants, Noah is commanded to construct an ark with very specific dimensions: 300 cubits in length, 50 in width and 30 in height. This corresponds to approximately 140 metres in length, 15 in width and 14 in height. For antediluvian man to construct a box of that size is certainly an architectural achievement—and an arduous assignment.

And yet, for all its capaciousness, it is wholly inadequate for its designed use—to provide shelter for a representation of every living beast, bird, reptile and insect in the land. It is absurd to think that an ark the length of a football field-and-a-half can house the nearly million species of animals that roam the Earth. Factor in storage space for a year's worth of food, and the ark is useless as the salvation of the world's animal kingdom.

So how did the ark contain the multitude of Creation? Nachmanides offers that it was a miracle. "The small space contained a large volume." But Nachmanides doubles back: If G - d intended to defy the constraints of space and miraculously accommodate all living things, then why did Noah and his family need to exhaust themselves in the construction of the ark? Let it be a modest yacht, a floating shoebox, a sailboat—it doesn't matter if G - d is making the arrangements.

And here the commentator arrives at a resonant conclusion. G - d will tend to His creations, regardless of whether it squares with the laws of physics or not. But He prefers human innovation over Divine intervention. Miracles come on the heel of human effort; they do not replace it.

G - d looks to humanity for an overture—an attitude of preparedness that says that we are committed to doing what we can to shelter G - d's handiwork. Spend 120 years chopping trees, gathering wood, cutting planks and assembling a boat that provokes the disbelief of those who see it. Astonish Me and the world with what you are capable of. Then you'll find that even your limited structures can miraculously hold much more than seemed possible.

This, perhaps, is a response to the reluctance well-meaning communities sometimes feel about creating more inclusive environments. The ark that will encompass every living thing may not be within our hands to build. We may not be endowed with the resources or the clout to re-engineer our facilities and neighbourhoods. But we can certainly change our attitude, being conscious of how we speak to others, being attuned to the different needs of people with different abilities, and yes, make incremental changes to our brick-and-mortar structures to allow an increasing number of fellow Jews to participate in Jewish life.

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## MESSAGE FROM RABBI AARON LIPSEY

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When a purposeful effort is made—when we build what we can with the materials we are given—then even if the physical space falls short it becomes clear that this is a community that cares for all its members. If we broadcast that we are striving to invite every Jewish body and soul, we will see our communities expand and our congregations enriched, strengthened and beautified by the welcoming presence of Noah's miraculous, yet human-made ark.

We are at a critical point in the life cycle of our community and that is why it is so important that you make sure your voice is heard. Everyone has a view about their Shul and the time to sit silently on the side-lines is long past. Step up to do your bit and together, and with G - d's help, we will build the impossible.

Aaron

(For the original article on which I based my letter see: [https://www.chabad.org/library/article\\_cdo/aid/3816978/jewish/Why-Build-a-Too-Small-Ark.htm](https://www.chabad.org/library/article_cdo/aid/3816978/jewish/Why-Build-a-Too-Small-Ark.htm))

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## TRUSTEE'S REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

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The Trustees present their report and financial statements for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

#### OBJECTIVES AND ACTIVITIES

The objects of the charity, as set out in clause 3 of the Constitution, are, in summary:

- to provide places of worship for Jewish people, in accordance with practices approved by the Chief Rabbi;
- to provide religious instruction, in accordance with these principles;
- provision for burial of Jewish people;
- provision of Kashrus services;
- relief of poor persons of Jewish religion; and
- contributing to other religious and charitable purposes in connection with the Jewish religion.

#### **Public benefit**

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Activities**

The Statement of Financial Activities for the year is set out on page 11 - 12. Core activities include:

- holding of religious services;
- formal and informal educational activities;
- maintenance of cemeteries and undertaking burials;
- provision of kosher food;
- social activities and support;
- promotion of good relations with other religious groups.

#### ACHIEVEMENTS AND PERFORMANCE

A review of the charity's achievements and performance during the year can be found on page 12 onwards of these financial statements.

#### FINANCIAL REVIEW

##### **Results for the year**

The charity continued to make a deficit overall of £68,405 (2019: £64,785) with the Kosher Food Facility making a deficit of £4,570 (2019: £4,198).

##### **Policies on Reserves**

The charity holds reserves in order to ensure that the UHC can maintain the level of services to the community which it currently provides. In considering the policy on reserves we consider that our free reserves (being those not tied up in fixed assets) should be sufficient to meet our charitable expenditure for approximately six months.

That is currently not the case but the council have accepted an offer for the sale of the Synagogue and are developing plans for the refurbishment of Lionel Jacobson House to include the provision of a synagogue, which will leave significant surplus funds to be invested to secure the future of the charity.

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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### ***Risk management***

The members of Council actively review the risks to which the charity is exposed on a regular basis and confirm that systems have been established to enable regular reports to be produced so that steps can be taken to lessen the impact of these risks.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### ***Governing document***

The charity is governed by its constitution as amended 8 May 2008.

#### ***Trustees***

The Trustees who served during the year were:

Mr H B Gold

Dr R A Grant

Mr B N Speker OBE, DL

Mr A A Josephs

#### ***Appointment of Trustees***

Clause 20 of the Constitution provides for the appointment by the Council of trustees of any property acquired by or for the purposes of the congregation.

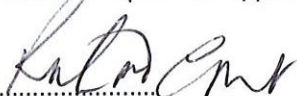
#### ***Organisational structure***

This is as set out on the legal and administrative information pages of the report.

#### ***Key management personnel remuneration***

The trustees consider the board of trustees and the members of the council as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. Details of trustee and key management remuneration and expenses are disclosed in note 8 to the accounts.

The Trustee's report was approved by the Board of Trustees.



.....  
**Dr R A Grant**

**Trustee**

Dated: ..... 21/12/21 .....

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## PRESIDENT'S ANNUAL REPORT

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### **Report from immediate Past President - Anthony Joesphs**

I am delighted that Richard has allowed me to contribute to this year's President's Report some months after my retirement from the role and our departure from Newcastle.

The same two issues which dominated the previous year were once again to the fore. The pandemic is still present although the vaccine is helping us to make a slow return to "normal", and we hope that this continues. The attendance in Shul on Shabbat 23rd October was most encouraging, as is the re-emergence of Minyanim through the week.

The other massive issue was of course the sale of our beautiful Shul, which completed a year late, on 9th April, and building work on LJ House will begin soon. I'm sure Richard will have more to say about that below.

I am grateful to my executive officers, most of whom have continued to support Richard, and of course to Rabbi Aaron and Miriam who have worked hard throughout Lockdown to maintain contact with the whole Community and to get the shul open as quickly and safely as possible.

Although Marta and I have relocated to London to be near our children and grandchildren, this wonderful, warm community will always have a special place in our hearts and will always be in our thoughts. We wish Richard and the Community every success in the future.

Over to you Richard.....

### **Report from current President - Richard Grant**

I am pleased to present the President's report for 2020.

As members will know, I was elected to the role of President early in 2021, taking over from Anthony Josephs. It has been a challenging time since then, dealing with the sale of the Synagogue and proposed refurbishment of the Lionel Jacobson House of which more later and general administration of the Shul alongside my more historical duties as co-Gabbai.

### **The Coronavirus pandemic and religious services**

The Coronavirus pandemic continues to control our activities. When lockdown was partially lifted in early 2021, in line with guidelines from the Home Office and the Chief Rabbi's Office there was a careful and stepped reduction in the level of restrictions which were imposed on indoor gatherings. The first stage was to reinstate Shabbat morning services in an abbreviated form and the Shul was marked out with socially distanced seats and Perspex shields installed around the Bimah. Aliyah routines were amended to enable Rabbi Lipsey to lead us without anyone else on the Bimah and this has worked well.

Sadly, the restrictions had to continue through the Yomim Naroim but nevertheless, we managed services on all days in an abbreviated form. Our services were led by Rabbi Binyomin Herskowitz on Rosh Hashana 1 and 2 and Yom Kippur and we thank him for his support. It felt very strange to attend a very much shortened Yom Kippur service but the ruach was still there. Our two Chatanim were Frank Fagleman (Chatan Torah) and Paul Netts (Chatan Bereishit) and whilst we were still working under social distancing restrictions, the two final days of Succot were most enjoyable.

It looks like Covid is going to be with us for some considerable time. The Management Committee continues to monitor the situation closely taking medical direction from our two medical advisors, Paul Netts and Marc Herskowitz and we are extremely grateful to Paul and Marc for the help and support.

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## PRESIDENT'S ANNUAL REPORT

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Some restrictions still remain. The current situation as this report is being written is that we have further reinstated some Mincha/Maariv services, (Monday and Wednesday) and Kabbalat Shabbat services take place regularly now. However, as our numbers decline, achieving ten at Minyan is proving increasingly difficult. We can do it but when members are away, visiting family or on holiday, Minyan numbers fall and the Minyan fails and so it is even more important than ever before that our members support the Minyan services. It is an ever-present appeal from me that men do support the Minyan which is a very important element of the Shul so guys, support your local Minyan, please.

Unfortunately, the initial lockdown spelt the end of the morning Minyan. It has not been possible to revive it but I do thank, once again, to our friends from Gateshead for the amazing support for the last few years.

In addition to the Minyan services, Rabbi Lipsey has started a new venture, "Meat and Greet", a short D'var Torah on Thursday evenings. This is open to everyone, not just men, and you'll get a bowl of tasty hot cholent with it! Do support it.

### **Rabbi Lipsey**

We are extraordinarily fortunate to be guided by Rabbi Lipsey. His, and Rebbetzin Miriam's enthusiasm for our small community remains undiminished as does his boundless energy.

The lockdown, of course, reduced much of the "normal" services calendar with many of the usual gatherings postponed so there's not a great deal to report, However, we do look forward to a slow return to a normal basis over the next few months though again, with Omicrom increasing, return to normality is currently in doubt.

### **Sale of the Shul**

I have lost count of the number of times I've been asked, "What's happening?" so here's an up-to-date briefing.

After many years of staccato progress due to developers expressing an interest and then withdrawing and a huge delay caused by one potential purchaser dropping out at a late stage in proceedings due to an abortive and ultimately failed attempt to obtain planning permission for a project that was clearly too big for the site, sale of the Shul to the Morton Group was completed on 18th March 2021. We were given until 15 May 2022 to get our house in order, literally, and then exit the Shul. A communal holding of breath ensued whilst the funds were (ultimately successfully) transferred and shortly afterwards, with some alarm, we learned that Morton's own building contractor went into administration soon afterward. However by then, our funds were safe in our hands.

Over the intervening period I had been pushing the architect for progress on the plans for the Lionel Jacobson House with frequent telephone discussions and emails. Progress was slow and ultimately, we had to take action to stimulate the production of the plans as the situation remained almost static but eventually plans were published and sent to a number of interested builders for estimates. At the time of writing, two builders have been round to view the House and several others are presumably working their way through the plans.

This does rather leave us with little time to complete the work. Our architect has assured me that the work will be finished on time but it remains to be seen if that will happen. In the meantime, the executive will consider fallback plans to carry us through the period between leaving the Shul and the House being ready.

Whilst refurbishment work is being completed, a house on Kenton Park has been rented for Rabbi Lipsey and his family so at least our Rabbi will not be out on the streets!

Further updates re the saga of the building work will be given at the AGM.

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## PRESIDENT'S ANNUAL REPORT

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### **Sale of Land at Hazlerigg**

We have made some small progress regarding the sale of surplus land at Hazlerigg with a number of interested parties, and discussions are ongoing. We are hopeful of a positive result, the main holdup being that of planning permission from one of the two local authorities who control the land. I am grateful to Joe Gould, Barry Speker and the late Martin Levinson who have been extremely helpful in connection with this.

### **Youth and Education**

I should like to thank Rabbi and Rebbetzen Lipsey and all those who have helped this year. We no longer run a Cheder, however both Rabbi and Rebbetzen Lipsey are prepared for any child or, or for that matter, adult who may wish to learn.

I should like to thank Deanna Van der Velde and up to her departure from Newcastle, Marta Josephs for the time they devote to education about Judaism, anti-Semitism and the Holocaust in the wider community. Deanna has hosted many visits by schoolchildren and other groups to our premises, given talks and is extremely involved in inter-faith work.

### **Chevra Kadisha**

The Chevra Kadisha team have continued to provide the level of service of which we are justifiably proud. I want to thank Pamela Gold, our Chairman of Chevra Kadisha, her co-Convenor Hilary Freeman and all members of the Chevra Kadisha, and Tzviki Sandler and the Gateshead Hebrew Burial Society who go about their work in a quiet, efficient and unassuming way.

### **Ladies' Guild**

The Ladies' Guild continues to work tirelessly for the benefit of the Congregation. As well as organising the weekly Kiddushim, they have catered a variety of events such as refreshments at Purim, Simchas Torah and on many other occasions, and in cleaning the Shul silver prior to Rosh Hashanah and in decorating the Succah. I should like to thank co-Chairs Adrienne Ross and Gloria Sterrie and all their dedicated helpers for their hard work throughout the year, and for the charm with which they carry out their duties.

### **Secretary**

A big thanks to Michelle Conway for her calm efficiency in running the office successfully on just a few hours a week. Because of the risk of Covid, Michelle has been working principally from home for the past year or so and I'm pleased to say that this has worked well and all the necessary work has been completed promptly.

### **Kosher Facility**

I should like to thank Raymond Goldsmith who works closely with the Manager of the Facility, Lee Harrison, to ensure that members of the Congregation can make vital purchases to enable Kashrut to be kept in the Community and to provide a wide range of tasty delights to tempt us throughout the year and at Pesach. Please do support our Facility whenever you can. We are grateful to Lee and those volunteers, who help when necessary, and have been willing to deliver orders recently.

### **Functions Committee**

The Functions Committee under Adrienne Ross has been inactive because of the pandemic so there is nothing to report. Hopefully, the Committee will be revived when conditions permit.

### **Adviser on legal matters**

I should like to thank our adviser, Barry Speker, who continues to provide his opinion and advice whenever needed. Again, we have made heavy demands of him and he has responded in his usual authoritative and efficient manner to the many phone calls and emails and I am very grateful for his assistance and valued counsel.

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## PRESIDENT'S ANNUAL REPORT

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### **Security**

Security has changed since lockdown. Prior to that, we had a team of able people who stood outside the Shul on Shabbat and Yomtov through all weathers to secure the pedestrian gate. However, as the community diminished and we lost members to London and elsewhere, numbers dwindled and cover became a problem so at the AGM two years ago, it was agreed that the function of security would be delegated to a company recognised by CST and since then, we have had the use of a guard, mainly Sergei, for Shabbat and Yomtov. This has been funded principally from a small levy paid for by members and I can report that this has been very successful helped by occasional financial supplements from CST when their own coffers allowed.

On a parallel front, I am pleased to say that the community has not suffered any major assault on its property or members over the last year so in this respect, there's little to report.

### **Caretaking**

Mike Robson, of course, grew up with the site and I know he holds it dear to his heart. He and I work very well together and he continues to provide a high level of service on the site giving it prompt attention to anything that needs it and goes out of his way to be as helpful as possible.

### **Mitzvah Day**

Mitzvah day was celebrated again this year and the community rallied round in a big way under the guidance of Brenda Levinson. There were 160 boxes of goods which included seven blankets, the ladies are still knitting squares and hats! The charity to which this was all given, "Changing Lives" was both extremely grateful and very impressed with the community's efforts. Well done, Brenda and ladies.

### **Memorial lights**

Sadly, the Memorial Board in the small Shul in the House has become rather neglected since lockdown as the room has not been used and the Gabboim don't go in on a daily basis. However, we have plans to install a new automated video system in its place with the refurbishment and this will take over the manually operated system that has been used for many years.

### **Condolences**

The following members passed away during the year. Condolences are extended to their families Gaby Ross, Irene Gatoff, Frank Steel, Denis Faith, Hilary Rothapel, Daphne Gatoff, Irene Sheckman, Bernard Whitfield and Martin Levinson.

### **Finally**

In conclusion, I should like to record my gratitude to the members of Council for their support and advice, and in particular to Adrienne Ross, Raymond Goldsmith and my co-Gabbai, Peter Niman who quietly organises the Maftirs, the Shul boards and other administrative matters in connection with services and of course, Rabbi Lipsey for his indefatigable support and friendship throughout a difficult time and Rebbetzen Lipsey for all the quiet work she does behind the scenes.

**Richard Grant**

13 December 2021

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## FINANCE COMMITTEE REPORT

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I present my report for 2020, a year in which we incurred a loss of £68,405 (2019: £64,785)

Both our income and our expenditure have reduced, income due to the reduction in our membership, sadly, and a reduction in donations, and our expenditure because of continued Legal and Professional charges. We are still looking actively at ways of reducing our overheads.

The sale of the shul was delayed by the Corona virus, but our buyers continued to pay a further £25,000 each quarter until completion which finally happened on April 9th. Discussions are still ongoing with the prospective purchaser of the land at Hazelrigg.

Whilst the sale of the shul has for the time being and at last given us a positive bank balance this is likely to be only for a short period of time. The costs of refurbishing Lionel Jacobson House to provide us with a modern shul and community building will use up a lot of these funds. Whilst it is hoped that we will be looking to reduce our overheads it is inevitable that the income will reduce & it will become necessary to use the proceeds of the sale to keep our community solvent.

I would like to thank the Honorary Officers and the Finance Committee for their support during the year, Walter Knoblauch for his work on the Gift Aid repayment claims and salaries and RMT for their assistance, their advice and for the audit work.



Raymond Goldsmith  
Treasurer

Dated: 21.12.2021

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

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I report to the Trustees on my examination of the financial statements of United Hebrew Congregation of Newcastle Upon Tyne (the charity) for the year ended 31 December 2020.

#### **Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



.....  
**RMT Accountants & Business Advisors Ltd**  
**Gosforth Park Avenue**  
**Newcastle upon Tyne**  
**NE12 8EG**

Dated: 21/12/2021

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

### Current financial year

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
<b>Income and endowments from:</b>					
Donations and legacies	3	13,188	-	13,188	14,999
Charitable activities	4	196,642	-	196,642	198,778
Other trading activities	5	305	-	305	1,470
Investments	6	35	-	35	99
Other income	7	1,050	-	1,050	-
<b>Total income</b>		<u>211,220</u>	<u>-</u>	<u>211,220</u>	<u>215,346</u>
<b>Expenditure on:</b>					
Charitable activities	9	279,445	180	279,625	280,131
<b>Net expenditure for the year/ Net movement in funds</b>		(68,225)	(180)	(68,405)	(64,785)
Fund balances at 1 January 2020		767,961	73,221	841,182	905,967
<b>Fund balances at 31 December 2020</b>		<u>699,736</u>	<u>73,041</u>	<u>772,777</u>	<u>841,182</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

**Prior financial year**

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
<b>Income and endowments from:</b>				
Donations and legacies	3	14,999	-	14,999
Charitable activities	4	198,778	-	198,778
Other trading activities	5	1,470	-	1,470
Investments	6	99	-	99
<b>Total income</b>		<u>215,346</u>	<u>-</u>	<u>215,346</u>
<b>Expenditure on:</b>				
Charitable activities	9	<u>279,909</u>	<u>222</u>	<u>280,131</u>
<b>Net expenditure for the year/ Net movement in funds</b>		<u>(64,563)</u>	<u>(222)</u>	<u>(64,785)</u>
Fund balances at 1 January 2019		<u>832,524</u>	<u>73,443</u>	<u>905,967</u>
<b>Fund balances at 31 December 2019</b>		<u><u>767,961</u></u>	<u><u>73,221</u></u>	<u><u>841,182</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

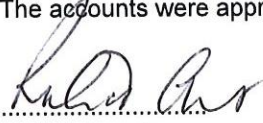
# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		1,145,535		1,146,875
<b>Current assets</b>					
Stocks	13	9,347		10,148	
Debtors	14	36,719		28,744	
Cash at bank and in hand		62,371		24,667	
			108,437		63,559
<b>Creditors: amounts falling due within one year</b>	15	(481,195)		(369,252)	
Net current liabilities			(372,758)		(305,693)
<b>Total assets less current liabilities</b>			772,777		841,182
<b>Income funds</b>					
Restricted funds	20		73,041		73,221
Unrestricted funds	19		699,736		767,961
			772,777		841,182

The accounts were approved by the Trustees on 20.12.21

  
 Dr R A Grant  
 President

  
 Mr R Goldsmith  
 Treasurer

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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### 1 Accounting policies

#### Charity information

United Hebrew Congregation of Newcastle Upon Tyne is a charity governed by its constitution as adopted 18 December 1972 and subsequently altered by scheme dated 5 August 1999 as amended 8th May 2008.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements. This includes taking into account the potential impact of COVID-19 to ensure that cashflow is positively managed and the impact to the charity's operations are mitigated. The Board has concluded that the going concern assumption is appropriate in preparing these financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the members of the council in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 1 Accounting policies

(Continued)

##### 1.5 Resources expended

Expenditure is classified under the principal categories of charitable expenditure and governance costs.

Charitable expenditure relates to direct charitable expenditure as well as the management and administration of the charity.

Governance costs are general costs which have been incurred in order that the charity can operate effectively and in generating the information required for public accounting.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	No depreciation
Property improvements	No depreciation
Fixtures and fittings	15% reducing balance

No depreciation is provided on freehold property and property improvements as the Council consider that the sum involved is not material, having regard to the Congregation's policy to keep the property in a high state of repair.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

##### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to sell.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

##### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measure at their settlement value.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.12 Scrolls of the Law, Silver Plate and other Religious Articles

The Synagogue has numerous items falling within this category. In the absence of documentary evidence or other information, no historical cost can be allocated and they consequently do not appear as part of the assets of the Congregation. The items included under this heading are insured at a value of £235,602.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 3 Donations and legacies

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Donations and gifts	13,188	14,999
<b>Donations and gifts</b>		
Hebrew classes share of Kol Nidre	4,534	3,126
Memorial lights	79	266
Visiting resources fund	40	1,616
Offerings and donations	4,052	3,926
Security levy	3,900	4,210
Arba Mimim	583	-
Other	-	1,855
	<u>13,188</u>	<u>14,999</u>

#### 4 Charitable activities Current financial year

	Religious activities 2020 £	Kosher food facility 2020 £	Burial provision 2020 £	Total 2020 £	Total 2019 £
Sales within charitable activities	-	85,518	22,650	108,168	107,927
Membership contributions	61,084	-	13,450	74,534	76,143
Other income	13,940	-	-	13,940	14,708
	<u>75,024</u>	<u>85,518</u>	<u>36,100</u>	<u>196,642</u>	<u>198,778</u>

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 4 Charitable activities (Continued)

#### Prior financial year

	Religious activities £	Kosher food facility £	Burial provision £	Total 2019 £
Sales within charitable activities	-	84,836	23,091	107,927
Membership contributions	61,333	-	14,810	76,143
Other income	14,708	-	-	14,708
	<u>76,041</u>	<u>84,836</u>	<u>37,901</u>	<u>198,778</u>
Analysis by fund				
Unrestricted funds	<u>76,041</u>	<u>84,836</u>	<u>37,901</u>	<u>198,778</u>

### 5 Other trading activities

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Contributions for use of premises	<u>305</u>	<u>1,470</u>

### 6 Investments

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Interest receivable	<u>35</u>	<u>99</u>

### 7 Other income

	Unrestricted funds 2020 £	Total 2019 £
Other income	<u>1,050</u>	<u>-</u>

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Key management are considered to be the President, Treasurer, Board of Trustees, and the Committee Members who do not receive any remuneration.

### 9 Charitable activities Current financial year

	Religious activities 2020 £	Kosher food facility 2020 £	Burial provision 2020 £	Total 2020 £	Total 2019 £
Staff costs	45,885	17,911	-	63,796	62,606
Depreciation and impairment	2,040	-	-	2,040	2,265
Kosher food facility cost of sales	-	68,757	-	68,757	68,734
Kiddushim and hospitality	7,222	-	-	7,222	7,581
Property expenses	32,905	-	-	32,905	35,098
Janitorial expenses	25,103	1,240	-	26,343	24,991
Repairs and maintenance	7,106	375	-	7,481	9,538
Telephone	1,473	250	-	1,723	1,645
Postage and stationery	1,832	51	-	1,883	2,369
Burial committee	-	-	15,105	15,105	20,899
Festival expenses	3,081	-	-	3,081	5,474
Motor expenses	6,054	252	-	6,306	7,775
Bookkeeping	4,320	-	-	4,320	4,320
Bank, credit card and interest charges	6,027	602	-	6,629	6,243
Legal and professional charges	26,004	-	-	26,004	14,042
Sundry expenses	2,080	-	-	2,080	3,551
	<u>171,132</u>	<u>89,438</u>	<u>15,105</u>	<u>275,675</u>	<u>277,131</u>
Share of governance costs (see note 10)	2,970	650	330	3,950	3,000
	<u>174,102</u>	<u>90,088</u>	<u>15,435</u>	<u>279,625</u>	<u>280,131</u>
<b>Analysis by fund</b>					
Unrestricted funds	173,922	90,088	15,435	279,445	279,909
Restricted funds	180	-	-	180	222
	<u>174,102</u>	<u>90,088</u>	<u>15,435</u>	<u>279,625</u>	<u>280,131</u>

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 9 Charitable activities

(Continued)

#### Prior financial year

	Religious activities £	Kosher food facility £	Burial provision £	Total 2019 £
Staff costs	45,198	17,408	-	62,606
Depreciation and impairment	2,265	-	-	2,265
Kosher food facility cost of sales	-	68,734	-	68,734
Kiddushim and hospitality	7,581	-	-	7,581
Property expenses	35,098	-	-	35,098
Janitorial expenses	23,721	1,270	-	24,991
Repairs and maintenance	9,133	405	-	9,538
Telephone	1,443	202	-	1,645
Postage and stationery	2,279	90	-	2,369
Burial committee	-	-	20,899	20,899
Festival expenses	5,474	-	-	5,474
Motor expenses	7,775	-	-	7,775
Bookkeeping	4,320	-	-	4,320
Bank, credit card and interest charges	5,661	582	-	6,243
Legal and professional charges	14,042	-	-	14,042
Sundry expenses	3,551	-	-	3,551
	<u>167,541</u>	<u>88,691</u>	<u>20,899</u>	<u>277,131</u>
Share of governance costs (see note 10)	2,070	600	330	3,000
	<u>169,611</u>	<u>89,291</u>	<u>21,229</u>	<u>280,131</u>
<b>Analysis by fund</b>				
Unrestricted funds	169,389	89,291	21,229	279,909
Restricted funds	222	-	-	222
	<u>169,611</u>	<u>89,291</u>	<u>21,229</u>	<u>280,131</u>

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 10 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Audit fees	-	3,050	3,050	-	2,100	2,100
Accountancy	-	900	900	-	900	900
	-	3,950	3,950	-	3,000	3,000
Analysed between Charitable activities	-	3,950	3,950	-	3,000	3,000

Governance costs includes payments to the independent examiners of £3,050 (2019: £2,100) for independent examination fees and £900 (2019: £900) for non-examination fees.

### 11 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Religious staff	2	2
Kosher food facility staff	2	2
Governance staff	1	1
Total	5	5

#### Employment costs

	2020 £	2019 £
Wages and salaries	59,764	58,930
Social security costs	2,082	1,796
Other pension costs	1,950	1,880
	63,796	62,606

There were no employees whose annual remuneration was £60,000 or more.

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 12 Tangible fixed assets

	Freehold land and buildings £	Property improvements £	Fixtures and fittings £	Total £
<b>Cost</b>				
At 1 January 2020	1,087,729	46,314	100,914	1,234,957
Additions	-	-	700	700
At 31 December 2020	1,087,729	46,314	101,614	1,235,657
<b>Depreciation and impairment</b>				
At 1 January 2020	-	-	88,082	88,082
Depreciation charged in the year	-	-	2,040	2,040
At 31 December 2020	-	-	90,122	90,122
<b>Carrying amount</b>				
At 31 December 2020	1,087,729	46,314	11,492	1,145,535
At 31 December 2019	1,087,729	46,314	12,832	1,146,875

#### Freehold land and buildings

	2020 £
Land at Hazelrigg Cemetery	36,908
Extension at Hazelrigg Cemetery	140,332
The Synagogue, Lionel Jacobson House, and Marion Abrahams Hall at Graham Park Road	910,489
	<u>1,087,729</u>

Freehold land and buildings with a carrying amount of £1,087,729 (2019: £1,087,729) have been pledged to secure borrowings of the charity.

### 13 Stocks

	2020 £	2019 £
Kosher food	<u>9,347</u>	<u>10,148</u>

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

14 Debtors		2020	2019
		£	£
<b>Amounts falling due within one year:</b>			
Trade debtors		12,126	10,965
Other debtors		23,696	16,656
Prepayments and accrued income		897	1,123
		<u>36,719</u>	<u>28,744</u>
		<u><u>36,719</u></u>	<u><u>28,744</u></u>
15 Creditors: amounts falling due within one year		2020	2019
	Notes	£	£
Bank overdrafts	16	867	1,854
Other borrowings		150,000	150,000
Other taxation and social security		-	933
Deferred income	17	158,006	42,047
Trade creditors		5,184	4,270
Other creditors		138,783	139,775
Accruals		28,355	30,373
		<u>481,195</u>	<u>369,252</u>
		<u><u>481,195</u></u>	<u><u>369,252</u></u>
16 Loans and overdrafts		2020	2019
		£	£
Debenture loans		150,000	150,000
Bank overdrafts		867	1,854
		<u>150,867</u>	<u>151,854</u>
		<u><u>150,867</u></u>	<u><u>151,854</u></u>
Payable within one year		<u>150,867</u>	<u>151,854</u>
		<u><u>150,867</u></u>	<u><u>151,854</u></u>

The short-term loans are secured by fixed charges over the freehold land and buildings

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 17 Deferred income

	2020 £	2019 £
Arising from deposits on sale of property	105,159	-
Arising from Arising from Burial provisions	52,847	42,047
	<u>158,006</u>	<u>42,047</u>

Deferred income is included in the financial statements as follows:

	2020 £	2019 £
Current liabilities	<u>158,006</u>	<u>42,047</u>

### 18 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge in the year in respect of defined contribution schemes was £1,950 (2019: £1,880).

### 19 Unrestricted funds

#### *Current financial year*

	Balance at 1 January 2020 £	Movement in funds		Balance at 31 December 2020 £
		Incoming resources £	Resources expended £	
General funds	<u>767,961</u>	<u>211,220</u>	<u>(279,445)</u>	<u>699,736</u>

#### *Prior financial year*

	Balance at 1 January 2019 £	Movement in funds		Balance at 31 December 2019 £
		Incoming resources £	Resources expended £	
General funds	<u>832,524</u>	<u>215,346</u>	<u>(279,909)</u>	<u>767,961</u>

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2019	Resources expended	Balance at 1 January 2020	Resources expended	Balance at 31 December 2020
	£	£	£	£	£
Bloom & Gordon scholarship fund	7,050	-	7,050	-	7,050
Gertrude Pass bequest	35,246	(222)	35,024	(180)	34,844
Sunderland Chevra Kadisha	9,957	-	9,957	-	9,957
Grave maintenance fund	21,190	-	21,190	-	21,190
	<u>73,443</u>	<u>(222)</u>	<u>73,221</u>	<u>(180)</u>	<u>73,041</u>

#### Bloom & Gordon scholarship fund

Expenditure from this fund represents awards made and books purchased. Total awards during the year amounted to £Nil (2018: £Nil). The fund is represented by investments and other current assets.

#### Gertrude Pass bequest

This fund is to be used for the provision and maintenance of the kitchen and catering equipment.

#### Sunderland Chevra Kadisha

Represents funds held to meet the cost of the up keep of Bishopwearmouth Cemetery.

#### Grave maintenance fund

Represents funds of £21,190 donated in 2013 for the specific purposes of maintaining the graves of family members.

### 21 Analysis of net assets between funds

	Unrestricted 2020	Restricted 2020	Total Unrestricted 2020	Restricted 2019	Total 2019
	£	£	£	£	£
Fund balances at 31 December are represented by:					
Tangible assets	1,132,388	13,147	1,145,535	1,133,548	1,146,875
Current assets/ (liabilities)	(432,652)	59,894	(372,758)	59,894	(305,693)
	<u>699,736</u>	<u>73,041</u>	<u>772,777</u>	<u>73,221</u>	<u>841,182</u>

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 22 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020 £	2019 £
Within one year	4,532	4,532
Between two and five years	756	5,288
	<u>5,288</u>	<u>9,820</u>

### 23 Related party transactions

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2020 £	2019 £
Trustees	10,000	10,000
Key management personnel	15,000	15,000
	<u>25,000</u>	<u>25,000</u>

No guarantees have been given or received.

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 24 Kosher Food Facility

Kosher Food Facility was set up to provide kosher food to congregation members. The income and expenditure for the year ended 31 December 2020 relating to the Kosher Food Facility is detailed below:

		2020		2019
	£	£	£	£
Sales income		85,518		84,836
Opening stock	10,148		6,404	
Purchases	67,956		72,478	
Closing stock	(9,347)		(10,148)	
		<u>(68,757)</u>		<u>(68,734)</u>
Gross profit		16,761		16,102
Administration expenses				
Wages	17,911		17,009	
Other expenses	3,420		3,548	
		<u>(21,331)</u>		<u>(20,557)</u>
Deficit on activities		<u>(4,570)</u>		<u>(4,455)</u>

The net book value of fixed assets shown in note 12 includes £13,194 (2019: £13,194) relating to the establishment of the Kosher Food Facility. This was funded by the Gertrude Pass Fund.