

Charity registration number 504336

**UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

LEGAL AND ADMINISTRATIVE INFORMATION

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 20 December 2021

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
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Newcastle upon Tyne
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Charity number 504336

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Lionel Jacobson House
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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

UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

LEGAL AND ADMINISTRATIVE INFORMATION (CONTINUED)

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

UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

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UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

MESSAGE FROM RABBI AARON LIPSEY

Dear Friends,

As we journey through the tapestry of life, let us remember that each thread, no matter its colour or texture, contributes to the beautiful mosaic of our shared existence. Our new (albeit slightly unfinished) Shul is not just a place of worship; it is a haven where souls come together, where stories intersect, and where we find solace in one another's presence.

In times of joy, may we celebrate together, our laughter resonating like sacred melodies that reach the heavens. In times of sorrow and trouble such as we are experiencing now, may we lean on each other for support, finding strength in our shared compassion and understanding.

Our faith has guided us through generations, imparting wisdom, hope, and the promise of a brighter tomorrow. It is the Torah's teachings that remind us of our moral obligations, the importance of kindness, and the pursuit of justice. Let us continue to be beacons of righteousness, standing up for what is just and compassionate in a world that often feels uncertain.

Our community is a family, bound not only by blood but by a deep, abiding love for one another and our shared traditions. Together, we can achieve greatness and overcome any obstacle. Let us embrace our diversity as a source of strength, learning from each other's unique perspectives and experiences.

As your rabbi, I am endlessly grateful for the privilege of serving this extraordinary community. Your commitment to the values that have sustained us for centuries, your unwavering support, and your enduring faith inspire me every day.

In the days ahead, let us continue to grow, to learn, and to strengthen our bonds. Our path may have its challenges, but it is a path worth walking together.

With deep appreciation,

Aaron

UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

TRUSTEE'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], 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 2019).

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 10 - 11. 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

As a consequence of the sale of the Synagogue during the year the charity reported a deficit of £173,587 (2021: surplus £1,175,659, the results after adjusting for the profit made on the sale would have been a deficit of £94,011). The Kosher Food Facility made a deficit of £8,115 (2021: deficit £7,111).

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.

Following the sale of the Shul in the year the charity held free reserves at the end of the year in the region of ££760k, the majority being cash. Following the refurbishment of Lionel Jacobson House the council are confident that significant surplus funds will remain which can 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 2022

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: 27 December 2023

UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

PRESIDENT'S ANNUAL REPORT

2022 President's Report

I am pleased to present the President's report for calendar year 2022 and continuing through to November 2023.

The past year has been frustrating for both myself as President and for members. The work on the refurbishment on the new Synagogue which we started after much initial delay with such alacrity and anticipation nearly two years ago has dragged on interminably. There are two reasons for this and both of them are from outside factors. Firstly, the electrical contractors simply disappeared after completing around 85% of the work. They wouldn't respond to contacts from our architect until a very late stage. The other factor, and I am sure that members are aware of this, is that the architect himself has suffered from repeated ill health and has spent several periods in hospital and has had multiple operations thus delaying the contract.

I discuss more about the redevelopment later in this report.

Yomim Naroim

This year, our services were lead by Rabbi Lipsey and Rabbi Daniel Shields on the two days of Rosh Hashana and on Yom Kippur and we thank Daniel for his assistance.

Our two Chatanim were David Ward (Chatan Torah) and Mike Solomon (Chatan Bereishit) and whilst absolute numbers were historically down, we had a full Shul and had to bring in additional chairs at short notice. It was very much enjoyed by those present – and undoubtedly helped by the Kiddush whisky at the end of the Rosh Hashana services! What this year conclusively proved is that Planning Committee's guesstimate of how many we should accommodate in the Shul and thus determine the size and design of the Shul was just about right for a Yomtov attendance for today's numbers.

Rabbi and Rebbetzin Lipsey

Rabbi Lipsey and Rebbetzin Miriam continue to lead our small community with unbounded enthusiasm – where do they get their energy from?

Rabbi Lipsey remains a source of help and advice whenever I am faced with communal matters in my roles of President and Gabbai and for that I thank him. And talking of Gabboim...

The two Gabboaim

No, not the two Ronnies, although some may sometimes think we are. I must thank Peter Niman for the super efficient way he runs the Maftir allocations. Peter works quietly in the background, ensuring that as many Haftorah slots are offered to members that are able to take this honour. Thanks, Peter, keep up the excellent work!

Development of the Lionel Jacobson House

As I mentioned before, development of the Lionel Jacobson House has been going on for a long time. I am pleased, however, to report that there has been a spurt of work done a few weeks ago. This involves the design and tendering for an Aron Kodesh, a Ner Tamid, installation of the remaining stained glass windows in the two Shul window bays and the old Magen David on the half-landing and a design for a revised porch canopy. This work is still in the planning and will be proceeded shortly.

Other facilities such as air conditioning have proved their value during the summer and when there are large numbers attending. The South facing bay windows of the Shul collect sunlight (and heat) in quantity and the installation of aircon has proved a wise decision. In addition, the system we have installed can also generate heat at a third of the cost of using central heating and this will be invaluable in Spring and Autumn when using full heating is expensive. The aircon, the heating and other features are all WiFi controlled and this will give, in time, much tighter control of running costs – something that has always been a problem with the old Synagogue. The only feature that we didn't think to install is some way of changing the air in the Shul – it does get a tad stuffy when the Shul is full but a solution is in hand and appropriate draught-free ventilation should come in due course. Obviously, this has to be near silent, we can't have large kitchen fans roaring away so some research is needed first.

UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

PRESIDENT'S ANNUAL REPORT

Sale of Land at Hazlerigg

We have made further progress regarding the sale of surplus land at Hazlerigg. We now have an interested party who is anxious to buy but there are some administrative and legal issues to overcome before a sale can go through. I know that the buyer is very keen, I remain hopeful that we can conclude very shortly.

Barry Speker has continued to advise us on the legal aspects of the sale and has helped me coordinate work with our solicitors. I thank him yet again for his valuable help.

Youth and Education

We don't currently have a formal education structure as such but Rabbi and Rebbetzin Lipsey are always prepared for anybody who may wish to learn, you just need to ask! Having said that, Rabbi Lipsey runs his Cholent and Chat every second Thursday through the winter. In his own words, "Come for a bowl of cholent, a schmooze and to share a Torah thought". It's all very informal and easy, all are welcome.

I should like to thank Deanna Van der Velde for the time she devotes to education about Judaism, anti-Semitism and the Holocaust in the wider community. Now that the pandemic is largely behind us, Deanna has resumed hosting her school visits. I thank her for her continuing efforts in this and for her inter-faith work, a truly important aspect of inter-communal relations.

Chevra Kadisha

Sadly, the Chevra Kadisha have found themselves increasingly busy over the last year or so. The team have continued to provide the highest level of service for 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 in particular, Tzviki Sandler and the Gateshead Hebrew Burial Society who go about their work in a quiet, efficient and unassuming way.

Treasurer

I would like to mention both Raymond Goldsmith, our Honorary Treasurer and Walter Knoblauch, our bookkeeper. These two roles are onerous at the best of times and both work hard and diligently to keep our accounts up-to-date and bills paid promptly, especially the bills to the building contractor. Anthony Josephs, our immediate past President and Treasurer has been very helpful in assisting myself and Raymond Goldsmith assume our mantles in the running of the Shul and I would like to thank him for his kind assistance. He's always "on tap" when we need his advice.

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 other occasions.

In particular, I should like to thank co-Chairs Adrienne Ross and Gloria Sterrie and their dedicated helpers for their hard work throughout the year, and for the good humour with which they carry out their duties.

Secretary

A huge thanks to Michelle Conway for her calm efficiency in running the office successfully on just a few hours a week. Michelle has kept me right on more than one occasion and her quiet efficiency prompts me whenever something needs to be attended to. Thank you, Michelle.

Michelle has been working from home since the building refurbishment started and as I write, is still doing so as her office is one of the last rooms to be finished. Michelle will be back into her office very soon if she isn't already in by the time you read this report.

UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

PRESIDENT'S ANNUAL REPORT

Kosher Facility

Lee Harrison, our manager, is now back in his dedicated room with an increased range of goods. Lee is happy to buy in any product that the community asks for, as long as it sells(!), so all you need to do is ask him – please feel free to do. It's encouraging to see that this policy has proved to be very successful with the Facility turnover rising so please do support it. It really is a case of Use It or Lose It, the Facility cannot continue operating if members (and guests) go elsewhere for their kosher goods.

Raymond Goldsmith works closely with Lee, to ensure that members of the Congregation can make vital purchases to enable Kashrut to be kept in the Community and especially at Pesach. We are grateful to Lee and those volunteers who help when necessary, and have been willing to deliver orders when required.

Functions Committee

The Functions Committee under Adrienne Ross has not been active because we didn't have any suitable premises. It is hoped that functions and entertainment will be recommenced in due course.

Adviser on legal matters

At the risk of repetition, I should like to thank our legal adviser, Barry Speker who continues to provide his support and advice whenever needed. We have at times 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.

Security

We have continued to use security from a company recognised by CST and have had the use of a guard for Shabbat and Yomtov. This has been funded principally from a small levy paid for by members and I can report (wearing my CST hat) that this has been very successful and helped by occasional financial supplements from CST when their own coffers allowed.

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.

In my role as Security Officer, I have continued to liaise with the local Police and maintain regular contact with them during times of stress such as after the recent 7 October attack on Israel.

Caretaking

Mike Robson, our caretaker has worked really hard over the past year as the building work progressed. Amongst the work he has put in, he moved the Rabbi and his family out of the Lionel Jacobson House and into rented accommodation and then back again when his flat was ready. Alongside that, he has worked tirelessly to prepare the building for day to day use, in particular, assembling the Shul tables and chairs and innumerable other minor tasks. Thanks, Mike.

Mitzvah Day

Mitzvah day was celebrated again this year when the community rallied round in a big way under the guidance of Brenda Levinson. Well done, Brenda and ladies.

Memorial lights

The Memorial Boards in the small Shul in the House have been taken down and are now in temporary storage. We have plans in due course to install a new automated video system in their place and this will take over the manually operated system which has been used for many years. This is an ongoing project.

Condolences

The following members passed away during the year, condolences are extended to their families; Jackie Sidman, Anfre Levinson, Sybil Vyner, Dita Rowland, Hazel Josephs, Alan Rakison and Malcolm Sandler.

UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

PRESIDENT'S ANNUAL REPORT

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 other administrative matters in connection with services and of course, Rabbi Lipsey for his untiring support and friendship throughout a difficult time and Rebbetzin Lipsey for all the quiet work she does behind the scenes.

Richard Grant

2 November 2023

UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

FINANCE COMMITTEE REPORT

I present my report for 2022, a year in which we incurred a loss of £173,587 (2021: £94,011 loss after adjusting for the surplus gain on the disposal of the Shul)

Our income for the year has reduced, largely due to the reduction in our membership. In 2021 we benefited from legacies of £51k. Expenditure overall has increased slightly, most of which is due to the additional accommodation costs needed whilst the Synagogue was being refurbished. We are still looking actively at ways of reducing our overheads. Richard in his President's Report has already stated that we will have much more energy efficient heating and lighting systems in LJ House.

Discussions are still ongoing with the prospective sale of the land at Hazelrigg and we are hopeful that the sale will be completed very soon.

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 has used up a lot of these funds and this is reflected in the increase in the losses for 2022. 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: 27 December 2023

UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

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 2022.

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.

Stephen D Slater FCA
for and on behalf of RMT Accountants & Business Advisors Ltd
Gosforth Park Avenue
Newcastle upon Tyne
NE12 8EG

Dated: 4 January 2024

UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

Current financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes				
Income and endowments from:					
Donations and legacies	3	23,060	-	23,060	66,324
Charitable activities	4	163,970	-	163,970	183,679
Investments	7	2,268	-	2,268	134
Other income	8	3,737	-	3,737	1,269,670
Total income		<u>193,035</u>	<u>-</u>	<u>193,035</u>	<u>1,519,807</u>
Expenditure on:					
Charitable activities	10	331,838	34,699	366,537	341,741
Other	12	85	-	85	2,407
Total resources expended		<u>331,923</u>	<u>34,699</u>	<u>366,622</u>	<u>344,148</u>
Net (expenditure)/income for the year/ Net movement in funds		(138,888)	(34,699)	(173,587)	1,175,659
Fund balances at 1 January 2022		<u>1,875,540</u>	<u>72,896</u>	<u>1,948,436</u>	<u>772,777</u>
Fund balances at 31 December 2022		<u><u>1,736,652</u></u>	<u><u>38,197</u></u>	<u><u>1,774,849</u></u>	<u><u>1,948,436</u></u>

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

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 2022

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
Income and endowments from:				
Donations and legacies	3	66,324	-	66,324
Charitable activities	4	183,679	-	183,679
Investments	7	134	-	134
Other income	8	1,269,670	-	1,269,670
Total income		<u>1,519,807</u>	<u>-</u>	<u>1,519,807</u>
Expenditure on:				
Charitable activities	10	341,596	145	341,741
Other	12	2,407	-	2,407
Total resources expended		<u>344,003</u>	<u>145</u>	<u>344,148</u>
Net (expenditure)/income for the year/ Net movement in funds		1,175,804	(145)	1,175,659
Fund balances at 1 January 2021		<u>699,736</u>	<u>73,041</u>	<u>772,777</u>
Fund balances at 31 December 2021		<u><u>1,875,540</u></u>	<u><u>72,896</u></u>	<u><u>1,948,436</u></u>

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

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 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	13		976,486		233,314
Current assets					
Stocks	16	5,326		9,197	
Debtors	14	26,213		23,936	
Cash at bank and in hand		828,257		1,741,414	
		<u>859,796</u>		<u>1,774,547</u>	
Creditors: amounts falling due within one year	17	<u>(61,433)</u>		<u>(59,425)</u>	
Net current assets			798,363		1,715,122
Total assets less current liabilities			<u>1,774,849</u>		<u>1,948,436</u>
Income funds					
Restricted funds	18		38,197		72,896
Unrestricted funds			1,736,652		1,875,540
			<u>1,774,849</u>		<u>1,948,436</u>

The accounts were approved by the Trustees on 27 December 2023

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 2022

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 financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). 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 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. 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 or grantors 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 2022

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
Motor vehicles	

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 the statement of financial activities.

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 2022

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 2022

3 Donations and legacies

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Donations and gifts	23,060	66,324
Donations and gifts		
Visiting resources fund	319	174
Offerings and donations	19,373	4,868
Security levy	3,408	3,708
Arba Mimim	(40)	(519)
Legacies	-	51,158
Other	-	6,935
	<u>23,060</u>	<u>66,324</u>

4 Charitable activities Current financial year

	Religious activities 2022 £	Kosher food facility 2022 £	Burial provision 2022 £	Total 2022 £	Total 2021 £
Sale of goods	-	74,046	15,596	89,642	106,643
Membership contributions	52,563	-	11,880	64,443	70,786
Other income	9,885	-	-	9,885	6,250
	<u>62,448</u>	<u>74,046</u>	<u>27,476</u>	<u>163,970</u>	<u>183,679</u>
Analysis by fund					
Unrestricted funds	<u>62,448</u>	<u>74,046</u>	<u>27,476</u>	<u>163,970</u>	<u>183,679</u>

UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities (Continued)

Prior financial year

	Religious activities £	Kosher food facility £	Burial provision £	Total 2021 £
Sale of goods	-	86,739	19,904	106,643
Membership contributions	57,918	-	12,868	70,786
Other income	6,250	-	-	6,250
	<u>64,168</u>	<u>86,739</u>	<u>32,772</u>	<u>183,679</u>
Analysis by fund				
Unrestricted funds	<u>64,168</u>	<u>86,739</u>	<u>32,772</u>	<u>183,679</u>

5 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.

6 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Religious staff	2	2
Kosher food facility staff	2	2
Governance staff	1	1
Total	<u>5</u>	<u>5</u>

Employment costs

	2022 £	2021 £
Wages and salaries	63,109	72,538
Social security costs	2,286	2,053
Other pension costs	2,007	1,991
	<u>67,402</u>	<u>76,582</u>

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

UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

6 Employees

(Continued)

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	-	-

7 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	2,268	134

8 Other income

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Net gain on disposal of tangible fixed assets	-	1,269,670
Sale of vehicle	3,737	-
	<u>3,737</u>	<u>1,269,670</u>

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

10 Charitable activities Current financial year

	Religious activities 2022 £	Kosher food facility 2022 £	Burial provision 2022 £	Total 2022 £	Total 2021 £
Staff costs	50,993	16,409	-	67,402	76,582
Depreciation and impairment	8,195	-	-	8,195	1,732
Kosher food facility cost of sales	-	62,921	-	62,921	71,869
Kiddushim and hospitality	10,476	-	-	10,476	6,913
Property expenses	58,069	-	-	58,069	35,575
Janitorial expenses	27,539	600	-	28,139	27,210
Repairs and maintenance	10,718	450	-	11,168	7,777
Telephone	1,903	211	-	2,114	1,350
Postage and stationery	1,338	8	-	1,346	3,065
Burial committee	-	-	14,515	14,515	20,230
Rabbi accommodation and expenditure	47,010	-	-	47,010	-
Festival expenses	9,138	-	-	9,138	6,488
Motor expenses	7,736	260	-	7,996	5,534
Bookkeeping	4,320	-	-	4,320	4,320
Bank, credit card and interest charges	845	652	-	1,497	1,650
Legal and professional charges	7,810	-	-	7,810	62,861
Sundry expenses	7,671	-	-	7,671	4,635
Other charitable expenditure	13,000	-	-	13,000	-
	<u>266,761</u>	<u>81,511</u>	<u>14,515</u>	<u>362,787</u>	<u>337,791</u>
Share of governance costs (see note 11)	3,100	650	-	3,750	3,950
	<u>269,861</u>	<u>82,161</u>	<u>14,515</u>	<u>366,537</u>	<u>341,741</u>
Analysis by fund					
Unrestricted funds	235,162	82,161	14,515	331,838	341,596
Restricted funds	34,699	-	-	34,699	145
	<u>269,861</u>	<u>82,161</u>	<u>14,515</u>	<u>366,537</u>	<u>341,741</u>

UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

10 Charitable activities

(Continued)

Prior financial year

	Religious activities £	Kosher food facility £	Burial provision £	Total 2021 £
Staff costs	57,378	19,204	-	76,582
Depreciation and impairment	1,732	-	-	1,732
Kosher food facility cost of sales	-	71,869	-	71,869
Kiddushim and hospitality	6,913	-	-	6,913
Property expenses	35,575	-	-	35,575
Janitorial expenses	26,190	1,020	-	27,210
Repairs and maintenance	7,078	699	-	7,777
Telephone	1,110	240	-	1,350
Postage and stationery	2,955	110	-	3,065
Burial committee	-	-	20,230	20,230
Festival expenses	6,488	-	-	6,488
Motor expenses	5,409	125	-	5,534
Bookkeeping	4,320	-	-	4,320
Bank, credit card and interest charges	927	723	-	1,650
Legal and professional charges	62,861	-	-	62,861
Sundry expenses	4,635	-	-	4,635
	<u>223,571</u>	<u>93,990</u>	<u>20,230</u>	<u>337,791</u>
Share of governance costs (see note 11)	3,950	-	-	3,950
	<u>227,521</u>	<u>93,990</u>	<u>20,230</u>	<u>341,741</u>
Analysis by fund				
Unrestricted funds	227,376	93,990	20,230	341,596
Restricted funds	145	-	-	145
	<u>227,521</u>	<u>93,990</u>	<u>20,230</u>	<u>341,741</u>

UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

11 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Independent examiner's fees	-	2,850	2,850	-	3,050	3,050
Accountancy	-	900	900	-	900	900
	<u>-</u>	<u>3,750</u>	<u>3,750</u>	<u>-</u>	<u>3,950</u>	<u>3,950</u>
Analysed between						
Charitable activities	-	3,750	3,750	-	3,950	3,950
	<u>-</u>	<u>3,750</u>	<u>3,750</u>	<u>-</u>	<u>3,950</u>	<u>3,950</u>

Governance costs includes payments to the independent examiners of £2,850 (2021: £3,050) for independent examination fees and £900 (2021: £900) for non-examination fees.

12 Other

	Unrestricted funds	Unrestricted funds
	2022	2021
Financing costs	85	2,407
	<u>85</u>	<u>2,407</u>

UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

13 Tangible fixed assets

	Freehold land and buildings	Property improvements	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2022	177,240	46,314	101,614	-	325,168
Additions	17,928	688,619	-	44,820	751,367
At 31 December 2022	195,168	734,933	101,614	44,820	1,076,535
Depreciation and impairment					
At 1 January 2022	-	-	91,854	-	91,854
Depreciation charged in the year	-	-	1,472	6,723	8,195
At 31 December 2022	-	-	93,326	6,723	100,049
Carrying amount					
At 31 December 2022	195,168	734,933	8,288	38,097	976,486
At 31 December 2021	177,240	46,314	9,760	-	233,314

Freehold land and buildings	2022 £	2021 £
Land at Hazelrigg Cemetery	36,908	36,908
Extension at Hazelrigg Cemetery	140,332	140,332
	177,240	177,240

14 Debtors

Amounts falling due within one year:	2022 £	2021 £
Trade debtors	18,535	14,458
Other debtors	6,603	8,288
Prepayments and accrued income	1,075	1,190
	26,213	23,936

15 Loans and overdrafts

	2022 £	2021 £
Bank overdrafts	-	2,537
Payable within one year	-	2,537

UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

16 Stocks		2022 £	2021 £
Kosher food		5,326	9,197
		<u>5,326</u>	<u>9,197</u>
17 Creditors: amounts falling due within one year		2022 £	2021 £
	Notes		
Bank overdrafts	15	-	2,537
Other taxation and social security		735	-
Deferred income	21	25,091	34,398
Trade creditors		9,127	3,197
Other creditors		13,023	12,218
Accruals		13,457	7,075
		<u>61,433</u>	<u>59,425</u>

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2022 £	Resources expended £	At 31 December 2022 £
Bloom & Gordon scholarship fund	7,050	-	7,050
Gertrude Pass bequest	34,699	(34,699)	-
Sunderland Chevra Kadisha	9,957	-	9,957
Grave maintenance fund	21,190	-	21,190
	<u>72,896</u>	<u>(34,699)</u>	<u>38,197</u>
Previous year:	At 1 January 2021 £	Resources expended £	At 31 December 2021 £
Bloom & Gordon scholarship fund	7,050	-	7,050
Gertrude Pass bequest	34,844	(145)	34,699
Sunderland Chevra Kadisha	9,957	-	9,957
Grave maintenance fund	21,190	-	21,190
	<u>73,041</u>	<u>(145)</u>	<u>72,896</u>

UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

18 Restricted funds

(Continued)

Bloom & Gordon scholarship fund

Expenditure from this fund represents awards made and books purchased. Total awards during the year amounted to £nil (2021: £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.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	1,875,540	193,035	(331,923)	1,736,652
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2021	Incoming resources	Resources expended	At 31 December 2021
	£	£	£	£
General funds	699,736	1,519,807	(344,003)	1,875,540
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

20 Related party transactions

Transactions with related parties

During the year there has been no related party transactions (2021: £nil).

UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

21 Deferred income

	2022 £	2021 £
Arising from Burial provisions	25,091	34,398

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Current liabilities	25,091	34,398

22 Retirement benefit schemes

Defined contribution 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 £2,007 (2021: £1,950).

These contributions are charged to the Statement of Financial Activities. At the balances sheet date there were £172 (2021: £172) outstanding.

UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

23 Unrestricted funds

Current financial year

	Balance at 1 January 2022	Movement in funds		Balance at 31 December 2022
	£	Incoming resources	Resources expended	£
General funds	1,875,540	193,035	(331,923)	1,736,652

Prior financial year

	Balance at 1 January 2021	Movement in funds		Balance at 31 December 2021
	£	Incoming resources	Resources expended	£
General funds	699,736	1,519,807	(344,003)	1,875,540

24 Analysis of net assets between funds

	Unrestricted 2022	Restricted 2022	Total Unrestricted 2022	Restricted 2021	Total 2021
	£	£	£	£	£
Fund balances at 31 December are represented by:					
Tangible assets	976,486	-	976,486	220,167	233,314
Current assets/(liabilities)	798,363	-	798,363	1,655,373	1,715,122
	<u>1,774,849</u>	<u>-</u>	<u>1,774,849</u>	<u>1,875,540</u>	<u>1,948,436</u>

25 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:

	2022	2021
	£	£
Within one year	-	756

UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

26 Kasher Food Facility

Kasher Food Facility was set up to provide kosher food to congregation members. The income and expenditure for the year ended 31 December 2022 relating to the Kasher Food Facility is detailed below:

		2022		2021
	£	£	£	£
Sales income		74,046		86,739
Opening stock	9,197		9,347	
Purchases	59,050		71,719	
Closing stock	(5,326)		(9,197)	
		<u>(62,921)</u>		<u>(71,869)</u>
Gross profit		11,125		14,870
Administration expenses				
Wages	16,409		19,064	
Other expenses	2,831		2,917	
		<u>(19,240)</u>		<u>(21,981)</u>
Deficit on activities		<u>(8,115)</u>		<u>(7,111)</u>

The net book value of fixed assets shown in note 13 includes £13,194 (2021: £13,194) relating to the establishment of the Kasher Food Facility. This was funded by the Gertrude Pass Fund.