

Charity registration number 504336

**UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

# 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 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 N Dumes  
Office of the United Hebrew Congregation  
Lionel Jacobson House  
Graham Park Road  
Newcastle upon Tyne  
NE3 4BJ  
  
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 4BJ

**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

### **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  
Dr R A Grant

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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,

As I once again write a report – my thirteenth - for the AGM booklet, I am filled with gratitude and appreciation for the journey we have shared over the past year. This is the time to reflect on our accomplishments, consider our future, and strengthen the bonds that make our community so special.

Here are some highlights of the past year:

**Spiritual Growth:** We have enriched our spiritual lives through meaningful services, inspiring sermons (alright, you be the judge), and vibrant holiday celebrations.

**Educational Programs:** Our classes and study groups have offered opportunities for all ages to deepen their understanding of Judaism.

**Community Services:** Together, we have supported those in need of help and assistance, through the entire range of life events.

**Student Engagement:** Our work with students, nurturing the next generation of Jewish leaders and fostering a strong sense of identity and community has taken a leap forward this year with many more coming forward and participating after the events of October 7th.

The war that Israel is fighting has created tremendous stresses and strains both in Israel and in the Diaspora. Newcastle has experienced a rise in antisemitism and we have all been affected personally in one way or another. We continue to pray for the hostages, for the brave soldiers of the IDF and for all the civilians caught up in this terrible conflict. Please G-d a solution will be found that ensures Israel's safety and security with peaceful neighbours and an end to all war.

Thinking about the year ahead, I hope that we will continue to build on our successes, expanding our programs and finding new ways to connect and inspire. Of course, your involvement is crucial. Be it through attending services or participating in events, every contribution makes such a difference. Needless to say, as we plan for the future, your support is essential to sustain our community.

I would like to close by expressing gratitude to our Executive and committee, and to the volunteers who have dedicated their time and energy to helping others. But none of it would work without you, our members. Your presence, participation, and generosity make our Shul – and our community - a vibrant and welcoming place.

As we embark on the coming year, I would like to thank you for being a part of this journey. Your contributions and dedication are at the heart of everything we achieve together.

With blessings and warm regards,

Aaron

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## TRUSTEE'S REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The Trustees present their annual report and financial statements for the year ended 31 December 2023.

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 9 - 10. 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**

During the year the charity reported a deficit of £146,612 (2022: deficit £173,587). The Kosher Food Facility made a deficit of £7,028 (2022: deficit £7,977).

##### **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 of £337,993 (2022: £760,166) (being those not tied up in fixed assets) should be sufficient to meet our charitable expenditure for approximately six months.

##### **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.

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## TRUSTEE'S REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### **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 October 2024

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## PRESIDENT'S ANNUAL REPORT

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### 2023 President's Report

I am pleased to present the President's report for 2023.

After an extended period of disruption, we have finally managed to settle down to a regular routine. The refurbishment work of Lionel Jacobson House has taken a long time and to some extent continues as we "mop up" outstanding items that seem to be taking forever. Nevertheless, the building is broadly finished and highly functional – some might even say cosy when compared with the last few years in the increasingly dark and dingy old Shul. We are now very much making our lives in our "new", brightly lit and well-heated (and cooled) building.

### Yomim Naroim

Our services were lead by Rabbi Lipsey and Rabbi Daniel Shields. Daniel is, of course, well known to us having grown up in Sunderland and it was a pleasure to have him help us. I thank them both for their assistance on what is to any Chazan, a hard-working day. Their efforts help make the High Holy days something a little bit more special and meaningful.

Our two Chatanim were David Ward (Chatan Torah) and Mike Solomons (Chatan Bereishit) and whilst numbers were much down on years gone by, it was still very much enjoyed by those present – and undoubtedly helped by David's whisky

### Rabbi Lipsey

Rabbi Lipsey and Rebbetzin Miriam continue to lead our small community with unbounded enthusiasm.

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

### Development of the Lionel Jacobson House

Members will have seen months of activity in and around the House. A huge amount of work has gone into this and the Executive has taken every effort to make the building attractive, comfortable and inviting. Above all, I have insisted that the building be warm and well-lit internally, we really do want a building that is very much the opposite of what eventually happened to the Shul which over the years, sadly became dark and uninviting.

A new high-efficiency heating boiler has been installed, with effective (and silent) radiators (gone are the old noisy "blowers") and which provides near-immediate hot water at the taps. Lighting is the new all-LED type and consumes a fraction of the electricity that the many tungsten and fluorescent bulbs in the old Shul did and we are starting to see a slow decrease in our power bills, something which is of critical importance in the current climate of uncertain energy costs.

### 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 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 with our solicitors.

### Youth and Education

I should like to again thank Rabbi and Rebbetzin Lipsey and all those who have helped this year. Rabbi and Rebbetzin Lipsey are prepared for any child or, or for that matter, adult who may wish to learn, you just need to ask!

The Lipseys also regularly offer a Shabbat meal to students on Friday nights, giving them an opportunity to mix and talk over a kosher meal.

As always, 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. Her visits were paused for some time whilst the refurbishment was done but I am pleased to say that her work is now back in full swing with regular visits from schools and the like. I thank her for her continuing efforts in this and her inter-faith work, a truly important aspect of inter-communal and public relations.

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## PRESIDENT'S ANNUAL REPORT

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### **Chevra Kadisha**

I want to thank Pamela Gold and Hilary Freeman who are our point of contact for the Chevra Kadisha. In particular, I would also like to thank Tzviki Sandler and the Gateshead Hebrew Burial Society who go about their work in a quiet, efficient and unassuming way.

### **Treasurer**

In particular, I would like to mention both Raymond Goldsmith in his rôle as Treasurer and Walter Knoblauch as bookkeeper. Whilst much of the work involved in our refurb is now broadly completed, the Shul is a complex organisation with many financial transactions and these two gentlemen continue to work hard and diligently to keep our accounts up-to-date and all the bills paid promptly.

### **Ladies' Guild**

The Ladies' Guild continues to work tirelessly for the benefit of the Congregation. As well as organising the weekly Kiddushim, they have helped with a variety of events such as refreshments at Purim, Simchas Torah and on other occasions, and in organising cleaning the Shul silver prior to the Yomin Naroim.

In particular, I should like to thank co-Chairs Adrienne Ross and Gloria Sterrie for their hard work throughout the year.

I am pleased to report that the Drop-in is open every Wednesday lunchtime. If you haven't been before, why not try it, you get a tasty meal from a menu and a natter with your friends.

### **Secretary**

Michelle Conway has now retired as our secretary after some 12 years of service. In her place, we have appointed Ms Nicole Dumes who works all day Thursdays instead of the former Monday and Thursday mornings. Nicole has settled in very well and thanks to a guidance document written by Michelle before she left, she has found her feet without any problems.

### **Kosher Facility**

The Facility is well settled into its new premises and is run very capably by its manager, Lee Harrison. I should like to thank Raymond Goldsmith who 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 to provide a wide range of supplies. It is worth mentioning that Lee and his helpers put in an enormous amount of time and energy to keep the Facility operational with a strictly Kosher l'Pesach shop when the time comes. We are grateful to Lee and those volunteers, who help when necessary, and have on occasion, been willing to deliver orders.

It is essential that the community continues to support the facility. It really is a case of, "use it or lose it." Quite simply, if you choose to buy elsewhere, you seriously risk the long-term future of the place and that would be tragedy.

### **Functions Committee**

The Functions Committee under Adrienne Ross has not been as active as it used to be and this is simply because we don't have the numbers of either helpers of community but nevertheless, the committee have risen to the occasion when the occasion when needed.

### **Adviser on legal matters**

I should like to thank our legal adviser, Barry Speker, who continues to provide his support 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.

### **Security**

We continue 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 that this has been very successful and helped by occasional financial supplements from CST when their own coffers allowed.

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## PRESIDENT'S ANNUAL REPORT

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As part of our refurb, we now have a full CCTV monitoring system which keeps 24/7 monitoring of the entire site. In today's society, this provides a degree of reassurance to all who use the site – it may not catch those who may wish us ill but it certainly acts as a deterrent to anyone who has no business on the site.

### **Caretaking**

Mike Robson, our caretaker continues to work providing a high level of service on the site. One day, its chair and table moving, another might be fixing a door handle, or general cleaning and the next may be gardening - real Mr Fix-it! Thanks, Mike, for all your hard work.

### **Mitzvah Day**

We are grateful to Brenda Levinson's call for help for Mitzvah Day. As in the past, they collected goodies for homeless people, to be distributed by the Changing Lives Charity.

Over 20 members of the Newcastle community came together to pack boxes along with representatives from Northumbria Police Community Engagement team and friends from the Anglican and Catholic communities, over 30 people in total. Over 150 shoe boxes were prepared, filled with toiletries, gloves, woolly hats, scarves etc., and sweets, chocolates and treats, all to be distributed by the Changing Lives workers and volunteers.

In addition to the shoe boxes, other items were collected, rucksacks, warm clothes, socks, hats and food and warm blankets. Changing Lives were overwhelmed yet again with the community's efforts, and we look forward to doing the same again this year.

### **Memorial boards**

We currently don't have any of the original memorial boards displaying, the old ones were taken down when the building was refurbished. There are plans to install a new automated video system in its place and this will be started in due course.

### **Condolences**

The following members passed away during the year. Condolences are extended to their families: Joy Mendoza, Joe Block, Seryl Spicker. Abraham Tabbush, Gwendoline Lamb, Morris and Lily Harris and Trevor Leonard.

### **Finally**

In conclusion, I should like to record my gratitude to members of Council for their support and advice. There are many others who have assisted with advice or action, it would be invidious to mention them all for fear of missing anyone out but I would particularly like to thank my co-Gabbai, Peter Niman, who has effectively relieved me of Gabbai-ing duties to allow me to concentrate on my other duties and young Moish who has quietly stepped up to assist Peter. Peter continues to organise the Maftirs, and other administrative matters in connection with services and of course, Rabbi Lipsey for his untiring and unwavering support and friendship throughout sometimes difficult times and last but definitely not least, Rebbetzin Miriam for all the quiet work she does behind the scenes without acknowledgement or publicity.

**Richard Grant**

1 August 2024

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## FINANCE COMMITTEE REPORT

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I present my report for 2023, a year in which we incurred a loss of £146,612 (2022: £173,587).

Our income has reduced due to the reduction in our membership, sadly, and a reduction in donations, and our expenditure has remained high largely because of maintaining a building which is over 100 years old. The Finance Committee are looking actively at ways of further reducing our overheads. Richard in his President's Report has already stated that we have much more energy efficient heating and lighting systems in LJ House and this is now producing lower utility bills.

Discussions are still ongoing with the prospective sale of the land at Hazelrigg. The UHC is to be a beneficiary from the proceeds of an estate and these funds will be very welcome.

Whilst the sale of the shul for the time being has 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 as well as the residential accommodation above have used up a lot of these funds and this is reflected in the increase in the losses for 2022 and 2023. It is inevitable that the income will reduce and 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 and Walter Knoblauch for his daily book keeping duties, claims and salaries and RMT for their assistance, their advice and for the audit work.

**Raymond Goldsmith**  
**Treasurer**

Dated: 27 October 2024

# 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 2023.

#### **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: 28 October 2024

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

### Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<b>Income and endowments from:</b>					
Donations and legacies	3	19,756	-	19,756	23,060
Charitable activities	4	168,573	-	168,573	163,970
Investments	7	5,198	-	5,198	2,268
Other income	8	4,113	-	4,113	3,737
<b>Total income</b>		<u>197,640</u>	<u>-</u>	<u>197,640</u>	<u>193,035</u>
<b>Expenditure on:</b>					
Charitable activities	10	340,396	3,856	344,252	366,537
Other	12	-	-	-	85
<b>Total resources expended</b>		<u>340,396</u>	<u>3,856</u>	<u>344,252</u>	<u>366,622</u>
<b>Net expenditure for the year/ Net movement in funds</b>		(142,756)	(3,856)	(146,612)	(173,587)
Fund balances at 1 January 2023		<u>1,736,652</u>	<u>38,197</u>	<u>1,774,849</u>	<u>1,948,436</u>
<b>Fund balances at 31 December 2023</b>		<u><u>1,593,896</u></u>	<u><u>34,341</u></u>	<u><u>1,628,237</u></u>	<u><u>1,774,849</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 2023

Prior financial year

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

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 2023

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		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		1,255,903		976,486
<b>Current assets</b>					
Stocks	15	4,413		5,326	
Debtors	14	36,990		26,213	
Cash at bank and in hand		385,392		828,257	
		<u>426,795</u>		<u>859,796</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>54,461</u>		<u>61,433</u>	
Net current assets			372,334		798,363
<b>Total assets less current liabilities</b>			<u>1,628,237</u>		<u>1,774,849</u>
<b>The funds of the charity</b>					
Restricted income funds	17		34,341		38,197
Unrestricted funds			1,593,896		1,736,652
			<u>1,628,237</u>		<u>1,774,849</u>

The financial statements were approved by the Trustees on 27 October 2024

**Dr R A Grant**  
Trustee

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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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 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 2023

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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
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 2023

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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 2023

### 3 Donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	15,261	23,060
Grants receivable	4,495	-
	<u>19,756</u>	<u>23,060</u>
<b>Donations and gifts</b>		
Visiting resources fund	89	319
Offerings and donations	8,393	19,373
Security levy	3,162	3,408
Arba Mimim	640	(40)
Other	2,977	-
	<u>15,261</u>	<u>23,060</u>

### 4 Charitable activities Current financial year

	Religious activities 2023 £	Kosher food facility 2023 £	Burial provision 2023 £	Total 2023 £	Total 2022 £
Sale of goods	-	87,195	16,453	103,648	89,642
Membership contributions	48,745	-	11,180	59,925	64,443
Other income	5,000	-	-	5,000	9,885
	<u>53,745</u>	<u>87,195</u>	<u>27,633</u>	<u>168,573</u>	<u>163,970</u>
Analysis by fund					
Unrestricted funds	<u>53,745</u>	<u>87,195</u>	<u>27,633</u>	<u>168,573</u>	<u>163,970</u>

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 4 Charitable activities

(Continued)

#### Prior financial year

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

	2023 Number	2022 Number
Religious staff	2	2
Kosher food facility staff	2	2
Governance staff	1	1
Total	<u>5</u>	<u>5</u>

#### Employment costs

	2023 £	2022 £
Wages and salaries	63,510	63,109
Social security costs	2,518	2,286
Other pension costs	2,091	2,007
	<u>68,119</u>	<u>67,402</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 2023

### 6 Employees

(Continued)

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	-	-

### 7 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	5,198	2,268

### 8 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Sale of vehicle	-	3,737
Other income	4,113	-
	4,113	3,737

### 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 2023

### 10 Charitable activities Current financial year

	Religious activities 2023 £	Kosher food facility 2023 £	Burial provision 2023 £	Total 2023 £	Total 2022 £
Staff costs	49,732	18,387	-	68,119	67,402
Depreciation and impairment	8,442	34	-	8,476	8,195
Kosher food facility cost of sales	-	74,161	-	74,161	62,921
Kiddushim and hospitality	9,869	-	-	9,869	10,476
Property expenses	61,165	-	-	61,165	58,069
Janitorial expenses	31,242	580	-	31,822	28,139
Repairs and maintenance	21,243	-	-	21,243	11,168
Telephone	2,200	231	-	2,431	2,114
Postage and stationery	693	157	-	850	1,346
Burial committee	-	-	19,958	19,958	14,515
Rabbi accommodation and expenditure	11,031	-	-	11,031	47,010
Festival expenses	9,218	-	-	9,218	9,138
Motor expenses	4,546	30	-	4,576	7,996
Bookkeeping	4,440	-	-	4,440	4,320
Bank, credit card and interest charges	800	677	-	1,477	1,497
Legal and professional charges	2,989	-	-	2,989	7,810
Sundry expenses	1,103	-	-	1,103	7,671
Other charitable expenditure	6,274	-	-	6,274	13,000
	<u>224,987</u>	<u>94,257</u>	<u>19,958</u>	<u>339,202</u>	<u>362,787</u>
Share of governance costs (see note 11)	4,400	650	-	5,050	3,750
	<u>229,387</u>	<u>94,907</u>	<u>19,958</u>	<u>344,252</u>	<u>366,537</u>
<b>Analysis by fund</b>					
Unrestricted funds	225,531	94,907	19,958	340,396	331,838
Restricted funds	3,856	-	-	3,856	34,699
	<u>229,387</u>	<u>94,907</u>	<u>19,958</u>	<u>344,252</u>	<u>366,537</u>

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 10 Charitable activities

(Continued)

#### Prior financial year

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

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 11 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Independent examiner's fees	-	4,150	4,150	-	2,850	2,850
Accountancy	-	900	900	-	900	900
	<u>-</u>	<u>5,050</u>	<u>5,050</u>	<u>-</u>	<u>3,750</u>	<u>3,750</u>
Analysed between Charitable activities	-	5,050	5,050	-	3,750	3,750
	<u>-</u>	<u>5,050</u>	<u>5,050</u>	<u>-</u>	<u>3,750</u>	<u>3,750</u>

Governance costs includes payments to the independent examiners of £4,150 (2022: £2,850) for independent examination fees and £900 (2022: £900) for non-examination fees.

### 12 Other

	Total Unrestricted funds	
	2023	2022
Financing costs	-	85
	<u>-</u>	<u>85</u>
	<u>-</u>	<u>85</u>

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 13 Tangible fixed assets

	Freehold land and buildings	Property improvements	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 January 2023	195,168	734,933	101,614	44,820	1,076,535
Additions	-	269,848	18,011	-	287,859
Disposals	-	-	(159)	-	(159)
At 31 December 2023	195,168	1,004,781	119,466	44,820	1,364,235
<b>Depreciation and impairment</b>					
At 1 January 2023	-	-	93,326	6,723	100,049
Depreciation charged in the year	-	-	2,727	5,715	8,442
Eliminated in respect of disposals	-	-	(159)	-	(159)
At 31 December 2023	-	-	95,894	12,438	108,332
<b>Carrying amount</b>					
At 31 December 2023	195,168	1,004,781	23,572	32,382	1,255,903
At 31 December 2022	195,168	734,933	8,288	38,097	976,486

Freehold land and buildings	2023 £	2022 £
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:	2023 £	2022 £
Trade debtors	13,587	18,535
Other debtors	21,705	6,603
Prepayments and accrued income	1,698	1,075
	36,990	26,213

### 15 Stocks

	2023 £	2022 £
Kosher food	4,413	5,326

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 16 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		-	735
Deferred income	20	27,891	25,091
Trade creditors		4,109	9,127
Other creditors		15,557	13,023
Accruals		6,904	13,457
		<u>54,461</u>	<u>61,433</u>

### 17 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 2023 £	Resources expended £	At 31 December 2023 £
Bloom & Gordon scholarship fund	7,050	-	7,050
Sunderland Chevra Kadisha	9,957	(3,856)	6,101
Grave maintenance fund	21,190	-	21,190
	<u>38,197</u>	<u>(3,856)</u>	<u>34,341</u>

#### Previous year:

	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>

#### 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.

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 17 Restricted funds (Continued)

#### Grave maintenance fund

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

### 18 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 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	1,736,652	197,640	(340,396)	1,593,896
	<u>1,736,652</u>	<u>197,640</u>	<u>(340,396)</u>	<u>1,593,896</u>
<b>Previous year:</b>	<b>At 1 January 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2022</b>
	£	£	£	£
General funds	1,875,540	193,035	(331,923)	1,736,652
	<u>1,875,540</u>	<u>193,035</u>	<u>(331,923)</u>	<u>1,736,652</u>

### 19 Related party transactions

#### Transactions with related parties

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

### 20 Deferred income

	2023 £	2022 £
Arising from Burial provisions	27,891	25,091
	<u>27,891</u>	<u>25,091</u>

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Current liabilities	27,891	25,091
	<u>27,891</u>	<u>25,091</u>

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### 21 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 (2022: £1,950).

These contributions are charged to the Statement of Financial Activities. At the balances sheet date there were £172 (2022: £172) outstanding.

### 22 Analysis of net assets between funds

	Unrestricted	Restricted	Total Unrestricted		Restricted	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances at 31 December are represented by:						
Tangible assets	1,255,903	-	1,255,903	976,486	-	976,486
Current assets/(liabilities)	372,334	-	372,334	798,363	-	798,363
	<u>1,628,237</u>	<u>-</u>	<u>1,628,237</u>	<u>1,774,849</u>	<u>-</u>	<u>1,774,849</u>

# UNITED HEBREW CONGREGATION OF NEWCASTLE UPON TYNE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### 23 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 2023 relating to the Kasher Food Facility is detailed below:

		<b>2023</b>		<b>2022</b>
	£	£	£	£
Sales income		87,195		74,046
Opening stock	5,326		9,197	
Purchases	73,248		59,050	
Closing stock	(4,413)		(5,326)	
		<u>(74,161)</u>		<u>(62,921)</u>
Gross profit		13,034		11,125
Administration expenses				
Wages	18,387		16,271	
Other expenses	2,325		2,831	
		<u>(20,712)</u>		<u>(19,102)</u>
Deficit on activities		<u>(7,678)</u>		<u>(7,977)</u>

The net book value of fixed assets shown in note 13 includes £19,460 (2022: £13,194) relating to the establishment of the Kasher Food Facility. This was funded by the Gertrude Pass Fund.