

# **BELFAST JEWISH COMMUNITY**

## **Trustees annual report**

### **Year ended 30 November 2018**

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The Council present their report and the financial statements of the charity for the year ended 30 November 2018.

#### **Legal Status**

The Belfast Hebrew Congregation was formed in the 1860's as an orthodox Jewish Congregation. The Congregation has charity status from HMRC and is registered with Charities Commission Northern Ireland (NIC100486). The Congregation changed its name to Belfast Jewish Community on 11 May 2004.

#### **Constitution and Rules**

The governing document for the Congregation is the Constitution and Rules of the Belfast Hebrew Congregation (BHC) 1999. All religious observances shall be in accordance with the orthodox Jewish tradition. The charity was set up to organise a Jewish Congregation and to promote the Jewish religion.

#### **Congregation**

The Congregation shall consist of members, seat holders and associate members of both sexes who are of the Jewish Faith.

#### **Controls**

The entire management of the Congregation shall be deputed to a Council of Management comprising an executive and committee. Various sub-committees exist with responsibility for the main activities within the Congregation. The Chairman is ex-officio a member of all sub-committees.

The general conduct of the affairs of the Congregation and Synagogue shall be entrusted to the Council.

The President shall watch over the general welfare of the Congregation and preside at all general meetings.

#### **Reserves Policy**

The Council, following recommended practice have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be 12 months of the resources expended, which equates to approximately £113,000 in general funds. At this level, the Council feel that they would be able to continue the current activities of the charity. In the event of a significant drop in funding, it would obviously be necessary to consider how the funding would be replaced or activities changed. At present the free reserves are in excess of this target level (including £550k of readily realisable investments) and the Council will continue to monitor the level of free reserves.

#### **Risk Review**

The Council has assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to the major risks.

## BELFAST JEWISH COMMUNITY

### Trustees annual report

Year ended 30 November 2018

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#### The Council

The Office Bearers and Council who served the charity during the period were as detailed on page 4.

#### Responsibilities of the Council

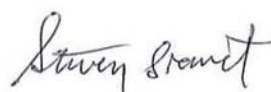
The Charities Act requires the Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the Council are required to select suitable accounting policies and then apply them consistently, making judgements and estimates that are reasonable and prudent. The Council must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Council are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with 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), The Charities Act (Northern Ireland) 2008, the Charities (NI) Order 2007 and applicable accounting standards.

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

Signed on behalf of the Council



Hon. Treasurer

24/06/19