

BELFAST JEWISH COMMUNITY

**NOTICE AND AGENDA OF
ANNUAL GENERAL MEETING 2023**

**REPORTS AND FINANCIAL
STATEMENTS FOR THE YEAR
ENDED 30 NOVEMBER 2023**

BELFAST JEWISH COMMUNITY**Year ended 30 November 2023**

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BELFAST JEWISH COMMUNITY

Office Bearers

Year ended 30 November 2023

Please take notice that the One Hundred and Fifty Seventh Annual General Meeting of Members will be held in the Wolfson Centre on Tuesday 13 August 2024 at 7.45pm for the purpose of transacting the undernoted business.

By Order of the Council

Honorary Secretary

August 2024/Av 5784

AGENDA

1. Notice convening the meeting
2. Minutes of the last AGM
3. President's Report
4. Treasurer's Report
5. Chevra Kadisha Convenor's Report
6. Election of Office Bearers
7. Re-appointment of BDO Northern Ireland as accountants in accordance with rule 21.
8. Any other business which the meeting is empowered to transact.

Please note that questions relating to the Financial Statements should be submitted to the Treasurer at least 1 week prior to the meeting.

BELFAST JEWISH COMMUNITY

Office Bearers

Year ended 30 November 2023

ELECTION 2024

The following nominations have been received:

President

Chairman

Deputy Chairman

Hon. Treasurer

Secretary

Junior Warden

Members of Council

No further nominations received at time of publication.

BELFAST JEWISH COMMUNITY

Office Bearers

Year ended 30 November 2023

OFFICE BEARERS 2023

President:

Mr G Steinberg

Emeritus President:

Mr R Appleton

Chairman:

Mr N Finch

Deputy Chairman:

Mr M Black

Senior Warden:

Vacant

Junior Warden:

Mr Eli Halali

Convenor Hebrew School:

Vacant

Hon. Treasurer:

Mr S Granet

Hon. Secretary:

Mrs J Danker

Committee Members of Council:

Mr A G Black

Dr K Radford

Mr J Warner (resigned)

Mrs S Warner (resigned)

Trustees:

Mr R Appleton, Mr N Finch, Mr M Black, Mr G Steinberg

Representative to Board of Deputies:

Vacant

Hon. Solicitor:

Mr J Hool

Accountants:

BDO Northern Ireland, Chartered Accountants

BELFAST JEWISH COMMUNITY

Office Bearers

Year ended 30 November 2023

There were no subcommittees set up formally. Where there are names, they refer to responsibilities to assist, as and when required.

General Purposes

A Black, S Danker, M Taylor

Rabbinat/ Service

N Finch, S Danker, R Appleton

Finance

S Granet, M Black

Hebrew School

Vacant

Social

Mrs M Black, Mrs N Simon, Mrs N Granet

Catering

Mrs N Simon, Mrs M Black, Mrs N Granet

Kiddush Ladies

Mesdames M Black, S Appleton, L Millings, N Simon, J Danker, N Granet, I Goldstone, Y Danker, P Baulos

Chevra Kadisha (Active Members)

Mesdames L Leopold (convenor), L Millings, N Simon, B Taylor, M Black, D Warm
Messrs A Matthews, D Matthews, S Granet

External Projects

Dr K Radford

HMD Mr J Warner (resigned)

BELFAST JEWISH COMMUNITY

Presidents' Report 2023

Year ended 30 November 2023

Our small community continues to function thanks to the efforts of a small number of volunteers/Council members. Under the excellent guidance of our Chair, Neville Finch our Council meets regularly at the home of our Secretary, Jane Danker. Tony Black oversees the maintenance of the Shul building. Michael Black conducts many tours of the Shul for schools, religious groups and interested parties and much more. Steven Granet, as our Treasurer manages to balance the books despite the obvious financial difficulties facing our Community. Rabbi Kale conducts services competently.

For our small size, our Community punches above its weight. Following is a brief summary of some of last years events;

September

Rabbi Jacobs and Rebbetzin Betty from California visited the Shul.

October

The dreadful attack on Israel that changed the world on October 7th.

November

The NI Opera held a most successful event in the Shul. Lord Mann, the government advisor on Anti-Semitism was a guest speaker at a NIFI event. Kathy Sinclair and Gillian Rowe organised another successful BJC social event.

December

A visit from PSNI Chief Constable, Jon Boutcher and colleagues to the Shul. We thanked the Chief Constable for the support we receive from the PSNI to help keep us safe.

January 2024

Schools attended a Q&A session in the Shul on Holocaust Memorial Day.
Belfast City Council hosted a well-supported Holocaust Memorial Day event at City Hall.

March

Under a UJS fellowship leadership project, we had a visit from forty students to a Shabbat service. It must have been the first time for many years that the Shul had such a young attendance.

May

Steven Jaffe organised a Belfast Jewish Heritage Walk.
The March Of Life event took place organised by Mike and Lynne McNally.
The installation of the Chief Rabbi of Ireland in Terenure Shul, Dublin was an inspiring event which Rabbi Kale and I attended.

June

A further successful meeting of the Belfast Jewish Social Group again organised by Kathy Sinclair and Gillian Rowe.

We face many challenges, in particular our declining number of members and our difficulty in having a Minyan at all services. We have serious problems with the main roof of the Shul which is leaking in a number of different places. We are considering various options.

BELFAST JEWISH COMMUNITY

Presidents' Report 2023

Year ended 30 November 2023

Tragically George Bloch passed away, he was a true gentleman and we will all miss him. Gloria Aubrey also passed away, she was a long standing member. The stone settings for the late Norma Rosenberg and June Jaffe took place.

With your help and encouragement, I am confident that our Community can move forward positively.

Gerald Steinberg

President

Belfast Jewish Community

BELFAST JEWISH COMMUNITY

Trustees annual report

Year ended 30 November 2023

OBITUARY

It is with regret we have to inform you of the passing of the following:

January 2024 – George Bloch

May 2024 – Gloria Aubrey (nee Gordon)

BELFAST JEWISH COMMUNITY

Trustees annual report

Year ended 30 November 2023

The Council present their report and the financial statements of the charity for the year ended 30 November 2023.

Reference and administrative details

Registered Office: 49 Somerton Road, Belfast, BT15 4DD

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 £83,949 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 £521k of readily realisable investments) and the Council will continue to monitor the level of free reserves.

BELFAST JEWISH COMMUNITY

Trustees annual report

Year ended 30 November 2023

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.

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 (Accounts and Reports) Regulations (Northern Ireland) 2015 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



Chairman

BELFAST JEWISH COMMUNITY

FINANCIAL STATEMENTS

30 NOVEMBER 2023

BELFAST JEWISH COMMUNITY

Accountants' report to the Council of Belfast Jewish Community

Year ended 30 November 2023

In accordance with the engagement letter dated 18 June 2024 we have prepared for your approval the financial information of the Belfast Jewish Community for the year ended 30 November 2023 which comprises of Statement of financial activities, Balance sheet, and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in Ireland, we are subject to its ethical and other professional requirements which are detailed at www.charteredaccountants.ie.

Our work has been undertaken in accordance with the requirements of the Institute of Chartered Accountants in Ireland as detailed at www.charteredaccountants.ie.



Nigel Harra
For and on behalf of BDO Northern Ireland
Metro building, 1st Floor
6-9 Donegall Square South
BT1 5JA

BELFAST JEWISH COMMUNITY**Statement of financial activities****Year ended 30 November 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	18,132	–	18,132	19,269
Investment income	3	21,078	–	21,078	20,827
Incoming resources from charitable activities	4	26,318	–	26,318	11,053
Total incoming resources		65,528	–	65,528	51,149
Resources expended					
Charitable activities	5	106,978	–	106,978	(83,388)
Governance costs	5	2,370	–	2,370	(2,370)
Total resources expended		109,348	–	109,348	(85,758)
Net incoming/(outgoing) resources before other recognised gains and losses	6	(43,820)	–	(43,820)	(34,609)
Other recognised gains and losses					
Unrealised gain/(loss) on investments	9	18,421	–	18,654	(48,425)
Net movement in funds		(25,399)	–	(25,399)	(83,034)
Total funds brought forward		664,626	27,095	691,721	774,755
Total funds carried forward		639,227	27,095	666,322	691,721

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

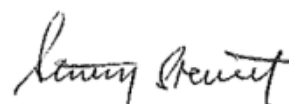
BELFAST JEWISH COMMUNITY**Balance sheet****30 November 2023**

	Note	2023		2022
		£	£	£
Fixed assets				
Tangible assets	8		202,414	209,928
Investments	9		520,852	542,455
			<u>723,266</u>	<u>752,383</u>
Current assets				
Debtors	10			7,939
Cash at bank		2,685		1,078
		<u>2,685</u>		<u>9,017</u>
Creditors: Amounts falling due within one year	11	<u>(59,629)</u>		<u>(69,679)</u>
Net current (liabilities)/assets			<u>(56,944)</u>	<u>(60,662)</u>
Total assets less current liabilities			<u>666,332</u>	<u>691,721</u>
Net assets			<u>666,332</u>	<u>691,721</u>
Funds				
Unrestricted income funds	12		639,227	664,626
Restricted income funds	13		27,095	27,095
Total funds			<u>666,322</u>	<u>691,721</u>

These financial statements were approved and signed by the members of the Council on 2 August 2024.



Chairman



Hon. Treasurer

BELFAST JEWISH COMMUNITY

Notes to the financial statements

Year ended 30 November 2023

1. Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance 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 (Accounts and Reports) Regulations (Northern Ireland) 2015 and applicable accounting standards. The principal accounting policies, used consistently throughout, are set out below.

The financial statements have been prepared on a going concern basis which assumes that the Congregation will continue in operational existence for the foreseeable future. The validity of this assumption depends upon continued support of the Congregation.

The financial statements are prepared in sterling which is the functional currency of the charity.

The entity is a Public Benefit entity as defined by FRS 102.

Grants

Grants received, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable and when the charity's entitlement becomes legally enforceable.

Grant payments to other organisations are accounted for as and when approved. The value of the grants approved, but still to be paid, are included in the balance sheet as current liabilities.

Other incoming resources

Incoming resources including investment income and membership fees are credited to the Statement of Financial Activities when receivable.

Investment assets and income

Investments held as fixed assets are revalued annually to reflect open market value.

Resources expended

Resources expended are recognised in the period in which they are incurred. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

BELFAST JEWISH COMMUNITY

Notes to the financial statements

Year ended 30 November 2021

1. Accounting policies *(continued)*

Resources expended *(continued)*

All costs are allocated between the expenditure categories of the Statement of Financial Activities (SoFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Buildings	- 2% Straight Line
Equipment	- 33% Straight Lines
Fixtures & Fittings	- 10% Reducing Balance

A full year's depreciation is charged in year of addition and none in year of disposal.

Fund accounting

The charity has different types of funds for which it is responsible, and which require separate disclosure. These are as follows:

a. Restricted funds:

Donations, grants and other income received which are earmarked by the donor for specific purposes. Such purposes are within the overall aims of the organisation.

b. Unrestricted funds:

Funds which are expendable at the discretion of the board in the furtherance of the objects of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Cash and cash equivalents

Cash consists of cash on hand.

2. Voluntary income

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations			
Member's Subscriptions	14,480	14,480	16,575
Donations	3,652	3,652	2,694
	<u>18,132</u>	<u>18,132</u>	<u>19,269</u>

BELFAST JEWISH COMMUNITY

Notes to the financial statements

Year ended 30 November 2023

3. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Investment income	21,078	21,078	20,827

4. Incoming resources from charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Community Centre	9,379	9,379	1,915
Other income	16,939	16,939	9,138
	<u>26,318</u>	<u>26,318</u>	<u>11,053</u>

5. Resources Expended

	Provision of services to the Community £	Governance £	2023 £	2022 £
Direct Costs				
Salaries & Wages	34,512	–	34,512	32,496
Rates	710	–	710	857
Light & Heat	13,570	–	13,570	9,194
Telephone	2,652	–	2,652	2,644
Insurance	2,700	–	2,700	2,499
Maintenance	15,597	–	15,597	5,436
Cemetery costs	5,372	–	5,371	6,156
Kitchen Expenses	20,285	–	20,285	12,704
Ministerial expenses	293	–	293	388
Sundry expenses	3,500	–	3,500	3,222
Accountancy fees	–	2,370	2,370	2,370
Bank charges	274	–	274	174
Depreciation of fixed assets	7,513	–	7,513	7,618
	<u>106,978</u>	<u>2,370</u>	<u>109,348</u>	<u>85,758</u>

BELFAST JEWISH COMMUNITY**Notes to the financial statements****Year ended 30 November 2023****6. Net outgoing resources for the year**

This is stated after charging:

	2023	2022
	£	£
Depreciation	<u>7,513</u>	<u>7,618</u>

7. Staff costs and emoluments

Total staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	<u>34,512</u>	<u>32,496</u>

No trustees received any remuneration or reimbursement of travel expenses during either year.

No employee received emoluments of more than £60,000 during the year.

8. Tangible fixed assets

	Freehold Property	Equipment	Fixtures & Fittings	Total
	£	£	£	£
Cost				
At 1 December 2022	321,670	1,661	61,725	385,055
Additions	–	–	–	–
At 30 November 2023	<u>321,670</u>	<u>1,661</u>	<u>61,725</u>	<u>385,056</u>
Depreciation				
At 1 December 2022	121,334	1,527	52,266	175,128
Charge for the year	6,433	134	946	7,513
At 30 November 2023	<u>127,768</u>	<u>1,661</u>	<u>53,212</u>	<u>182,641</u>
Net book value				
At 30 November 2023	<u>193,902</u>	–	<u>8,513</u>	<u>202,414</u>
At 30 November 2022	<u>200,335</u>	<u>134</u>	<u>9,459</u>	<u>209,928</u>

BELFAST JEWISH COMMUNITY**Notes to the financial statements****Year ended 30 November 2023****9. Investments****Movement in market value**

	2023	2022
	£	£
Market value at 1 December 2022	542,455	610,880
Investments sold	(40,024)	(20,000)
Net gain/ (losses) on revaluations	18,421	(48,425)
Market value at 30 November 2023	<u>520,852</u>	<u>542,455</u>
Historical cost at 30 November 2023	<u>125,677</u>	<u>145,701</u>

Analysis of investments at 30 November 2023 between funds

	Total Funds	Total Funds
	2023	2022
	£	£
Listed investments		
British Petroleum	8,624	8,857
	<u>8,624</u>	<u>8,857</u>
Other investments		
M G Charifund "A Gift forever fund"	138,548	147,149
NI Central Investment fund for charities	373,680	386,449
	<u>512,228</u>	<u>533,598</u>
Market value at 30 November 2023	<u>520,852</u>	<u>542,455</u>

All investments relate to unrestricted funds.

10. Debtors

	2023	2022
	£	£
Other debtors	–	7,815
Prepayments and accrued income	–	124
	<u>–</u>	<u>7,939</u>

11. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Bank overdrafts	–	66,153
Other creditors	56,033	–
Accruals	3,596	3,526
	<u>59,629</u>	<u>69,679</u>

BELFAST JEWISH COMMUNITY**Notes to the financial statements****Year ended 30 November 2023****12. Unrestricted income funds**

	2023 £	2022 £
Opening reserves	664,626	747,660
Movement in year		
Incoming resources	83,949	51,149
Outgoing resources	<u>(109,348)</u>	<u>(134,183)</u>
Closing reserves	<u>639,227</u>	<u>664,626</u>

13. Restricted income funds

	Opening Reserves £	Outgoing Resources £	Closing Reserves £
Goldring Trust	<u>27,095</u>	<u>–</u>	<u>27,095</u>

The restricted fund relates to the Albert and Rebecca Goldring Trust. This relates to money held by the charity for the purposes “to benefit person of small means who are not able to obtain sufficient keep from government or other sources”.

14. Analysis of net assets between funds

	Fixed Assets £	Investments £	Net Current Assets/ (Liabilities) £	Total £
Restricted Funds				
Goldring Trust	–	–	27,095	27,095
Unrestricted Funds	<u>202,414</u>	<u>520,852</u>	<u>(84,039)</u>	<u>639,227</u>
	<u>202,414</u>	<u>520,852</u>	<u>(56,944)</u>	<u>666,322</u>

15. Related party transactions

Belfast Jewish Community and Belfast Chevra Kadisha Society are related through sharing common committee members. During the year Belfast Jewish Community received income of £1,960 (2022: £2,200) and paid expenses of £1,192 (2022: £750) on behalf of Belfast Chevra Kadisha Society. During the year, Belfast Chevra Kadisha Society transferred £63,079 (2022: £Nil) to the Belfast Jewish Community. At the year end Belfast Jewish Community owed £56,033 (2022 owed from: £7,815) to Belfast Chevra Kadisha Society.

No other transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 102.

BELFAST JEWISH COMMUNITY

Notes to the financial statements

Year ended 30 November 2023

**The following pages do not form part of the financial statements
which are the subject of the accountants report on page 11.**

CHEVRA KADISHA SECTION

FINANCIAL STATEMENTS

30 NOVEMBER 2023

CHEVRA KADISHA SECTION

Accountants report to the members of Chevra Kadisha Section

Year ended 30 November 2023

In accordance with the engagement letter dated 18 June 2024 we have prepared for your approval the financial information of the Chevra Kadisha Section for the year ended 30 November 2023 which comprises of Profit and loss account, Balance sheet, and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in Ireland, we are subject to its ethical and other professional requirements which are detailed at www.charteredaccountants.ie.

Our work has been undertaken in accordance with the requirements of the Institute of Chartered Accountants in Ireland as detailed at www.charteredaccountants.ie.



Nigel Harra
For and on behalf of BDO Northern Ireland
Chartered Accountants
Metro Building, 1st Floor
6-9 Donegall Square South
Belfast
BT1 5JA

CHEVRA KADISHA SECTION**Profit and loss account****Year ended 30 November 2023**

	2023		2022
	£	£	£
Revenue			
Collections and new members' subscriptions		1,960	2,200
Investment income		3,037	2,970
Funeral account		–	6,500
		<u>4,997</u>	<u>11,670</u>
Overheads			
Funeral expenses	3,976		5,140
Sundry expenses	1,901		1,027
Accountancy fees	750		750
		<u>6,627</u>	<u>6,917</u>
Operating surplus/(deficit)		<u>(1,630)</u>	<u>4,753</u>
Unrealised gain/(loss) on investments		<u>6,446</u>	<u>(12,465)</u>
Surplus/(deficit) for the year		<u><u>4,816</u></u>	<u><u>(7,712)</u></u>

The Section has no recognised gains or losses other than those shown in the profit and loss account.

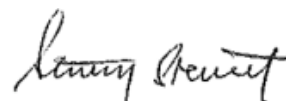
CHEVRA KADISHA SECTION**Balance sheet****30 November 2023**

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Investments			101,665		95,219
Current assets					
Debtors	2	56,033		–	
Cash at bank		5		65,482	
		56,038		65,482	
Creditors: Amounts falling due within one year	3	–		7,815	
Net current assets			56,038		57,667
Total assets less current liabilities			157,703		152,886
Capital and reserves					
Profit and Loss Account			157,703		152,886
Members' funds			157,703		152,886

These financial statements were approved by the Committee on the 2 August 2024 and are signed on their behalf by:



Chairman



Hon. Treasurer

CHEVRA KADISHA SECTION

Accounting policies

Year ended 30 November 2023

1. Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with applicable UK accounting standards.

Cash flow statement

The members of the committee have taken advantage of the exemption in Financial Reporting Standard 102 from including a cash flow statement in the financial statements on the grounds that the section is small.

Turnover

Turnover represents monies received during the period in respect of subscriptions and funeral services.

Other incoming resources

Incoming resources including investment income are credited to the profit and loss account when receivable.

Investments

Investments held as fixed assets are revalued annually to reflect open market value.

Cash and cash equivalents

Cash consists of cash on hand.

2. Debtors: Amounts falling due within one year

	2023	2022
	£	£
Other debtors	<u>56,033</u>	<u>–</u>

3. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Other creditors	<u>–</u>	<u>7,815</u>

CHEVRA KADISHA SECTION

Accounting policies

Year ended 30 November 2023

4. Related party transactions

Belfast Jewish Community and Belfast Chevra Kadisha Society are related through sharing common committee members. During the year Belfast Jewish Community received income of £1,960 (2022: £2,200) and paid expenses of £1,192 (2022: £750) on behalf of Belfast Chevra Kadisha Society. During the year Belfast Chevra Kadisha Society transferred money to the Belfast Jewish Community totalling £63,079 (2022: £Nil). At the year end Belfast Chevra Kadisha Society was owed from the Belfast Jewish Community £56,033 (2022 owed to: £7,815).

No other transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 102.

BELFAST JEWISH COMMUNITY**List of Subscribers****Year ended 30 November 2023**

Name	Gents	Ladies	Ass/Temp Member Tuition	BJR	CK
Appleton, Mr and Mrs R	290	240	25	12	70
Baulos, P Mrs		240			
Black, Mr and Mrs T	290	240		12	70
Black, Mr and Mrs M	290	240		12	70
Black, J Ms		120			
Black, Mr A	200				
Black, Miss N		200			
Bloch, Mr and Mrs G	290	240		12	70
Cohen, Mr J	160			12	70
Coppel, Mrs T		240		12	70
Coppel, Mr and Mrs S	290	240		12	70
Coppel, Mrs B		240		12	70
Danker, Mr and Mrs Stanley	290	240		12	70
Danker, Mr and Mrs Stuart	290	240		12	70
Finch, Mr N	290			12	70

BELFAST JEWISH COMMUNITY**List of Subscribers****Year ended 30 November 2023**

Name	Gents	Ladies	Ass/Temp Member Tuition	BJR	CK
Goldring, Mr M	290			12	
Goldstone, Mr and Mrs R	290	240		12	
Granet, Ms L		160			70
Granet, Mr and Mrs S	290	240		12	70
Goldberger, Mr and Mrs M	290	240			
Halali, Mr E	290				
Harris, Mr J	160			12	70
Hool, Mrs M		160		12	70
Hool, Mr R	290			12	
Hool, Mr J	290			12	
Hurwitz, Mr and Mrs D	290	240		12	
Hurwitz, Ms J		240			
Jaffa, Mr M			20	20	
Jaffa, Mr B	290			12	70
Joseph, Mr B	290			12	

BELFAST JEWISH COMMUNITY**List of Subscribers****Year ended 30 November 2023**

Name	Gents	Ladies	Ass/Temp Member Tuition	BJR	CK
Karp, Mrs M		240		12	
Leopold Mrs L		240		12	70
Mathews, Mr A	290			12	70
Mathews, Mr D	290				70
Millings, Mrs L		240		12	70
Phillips, Mrs V		240		12	70
Radford, Mrs K		160			
Ross, Mr M	290			12	70

BELFAST JEWISH COMMUNITY**List of Subscribers****Year ended 30 November 2023**

Name	Gents	Ladies	Ass/Temp Member Tuition	BJR	CK
Simon, Mrs N		240		12	70
Smith, Ms S		160		12	
Smith, Mr S	290			12	
Steinberg, Mr and Mrs G	290	240		12	70
Taylor, Mr and Mrs M	290	240		12	
Taylor, Mr I			25		
Trew, Mrs K		240		12	
Walker, Mrs L		240		12	
Warm, Mr & Mrs D		240	60	12	
Warner, Mr & Mrs J (resigned)	290	240			70

BELFAST JEWISH COMMUNITY**'A Gift Forever' Investment Fund****Established by L Kaitcer, A Selig and L Steinberg****Year ended 30 November 2023**

1972/73	
Benny and Sarah Kaitcer, in memory of their parents, Joseph and Fanny Kaitcer, Abraham and Tema Genn	1,000
Leonard Arnold Kaitcer	1,000
Aubrey M Selig, in memory of his father Henry M Selig	1,000
Rosa Selig, in memory of her husband Henry M Selig	1,000
Leonard Steinberg, in memory of his parents Jack and Esther Steinberg	1,000
Sir Isaac Wolfson and Lady Wolfson Charitable Trust	5,000
Ronald Appleton QC, in memory of his parents Sophie and David Appleton	500
Joseph Garfinkle, in memory of his wife Sylvia	100
1973/74	
Marcus and Mabel Coppel, in memory of Solomon and Rachel Rosenfield	375
Harold and Rada Smith, in memory of their parents, Woolf and Yetta Smith, Louis and Sophy Human	375
K Bloch and Family	1,500
1975/76	
David A Cohen and Annie Levene, in memory of their parents Barnett and Myra Cohen and their brother Dr Michael Cohen	375
Mrs M G Myers, bequest	100
Gerald Steinberg, in memory of his parents, Jack and Esther Steinberg	1,000
Paul Hamilford, in memory of his father John Hamilford	1,000
Mr and Mrs A Daly in memory of their parents Arthur and Dora Dalinsky, Hyman and Fanny Morris	301
Solomon and Peres Ltd, to celebrate the 80 th birthday of Maurice Solomon	3,500
Mr A F Herbert, in memory of his parents Leo and Rachel Herbert	1,000
1976/77	
Dr E Enlander, in memory of his parents Benny and Hilda Enlander	100
Mr A J Moss, in memory of his dear wife Sadie	100
1977/78	
Mr L Berwitz	1,000
Henry Coppel, in memory of Anne Coppel	375
Molly Goldstone, in memory of her parents Myra and Chalm Weinstein	500
Mr and Mrs J P Goldstone JP	200
Mr Morris Glazer, in memory of his late parents Hyman and Leah Glazer	50
Mr and Mrs I Glover	250
Mr Solly Lipsitz, in memory of his father Oscar Lipsitz	50
Mrs Jessie Lipsitz, in loving memory of her husband Oscar and her daughter Ruby	25
Miss Anna Lipsitz, in loving memory of her father Oscar and her sister Ruby	25
Rosa and Mendle Hodes, in memory of our dear loved ones	100
Dr and Mrs JN Lewis, in memory of their parents	100
Mr and Mrs S Daly, in memory and our parents	250
Mrs R Ginsburg, in memory of her dear husband Sydney Barnett Coss – bequest	3,000

BELFAST JEWISH COMMUNITY**'A Gift Forever' Investment Fund****Year ended 30 November 2023**

1978/79	
Mr S Shapiro, in memory of his parents, Jessie and David Shapiro	500
Louis, Philip and Jackie Gordon, in memory of their parents Robert and Yetta Gordon	200
Mr and Mrs A S Freeman, in memory of their parents John and Bessie Coleman and Samuel and Dorothy Elsie Freeman	400
Mr H Meek, in memory of Irene	500
1979/80	
Mrs S Wigoder, in memory of her husband Louis	714
Mrs L Ross – bequest	3,000
Mrs B Soble, in memory of her husband Mark	500
Mrs R Abrahams, in memory of her husband John	300
Mr J Kitzler – bequest	1,000
1980/81	
Vera, Dennis and Martin Coppel, in memory of Harold and Colin Coppel	714
Bequest of £1,000 – 3.5% War Stock from late Mrs R Goldring 'In memory of the late Albert David Goldring and the late Rebecca Goldring	328
1981/82	
Mrs Sophie Black, Anthony G and Michael D Black, in memory of husband and father Robert	1,500
Stuart and Laura, in memory of their mother Betty Kay	200
Arthur and Gwen Levi, special prize to further religious education	100
1982/83	
David and Joseph Black, in memory and their parents Abraham and Hetty Black	1,500
K Korentyre, in memory of my dear wife Ettie and my daughter Fil	500
1983/84	
Mrs A Allen, in memory of her parents Sara and Louis Wigoder	714
1984/85	
Mrs R Ginsburg, in memory of her dear husband Sydney	200
Eric and Claire Ross, in memory of their dear parents	100
Mrs P Lerner, in memory of her dear husband Henry	100
Mrs R Harris, in memory and her dear husband Hyman	100
Mr Jack Harris, in memory of his father	100
1985/86	
Bequest – late Mrs Annie Goldberg (Glasgow)	1,875
Proceeds Sale of House Bequeathed by late Mr M Logan	78,534
Rosenfield Family, in memory of the late Mr Raphel Rosenfield	500
Mrs Sophie Hurwitz, in memory of husband Joffre	714

BELFAST JEWISH COMMUNITY**'A Gift Forever' Investment Fund****Year ended 30 November 2023**

1986/87	
Mrs R Ginsburg, in memory of her dear husband Sydney	250
Mr A Simons, in memory of his dear wife Pauline	500
1987/88	
Mrs R Ginsburg, in memory of her dear husband Sydney	250
Ivan I Selig, in memory of his parents Henry M and Rosa Selig and his sister Hazel H Symons	3,000
1988/89	
Belfast AJEX	500
Bernard Enlander	500
In memory of Mrs Sophie Black	1,500
1990/91	
In memory of Frank Mendle	4,141
In memory of Mrs E Soble	500
In memory of Mrs Sara Millar	1,000
1991/92	
In memory of Mrs B Kizler	1,000
In memory of Mrs R Abrahams	2,000
1992/94 Building Fund	
Mrs S A Taylor in memory of Mark Taylor	250
Peter Goldstone	250
John Goldstone	500
Ray Rosenfield	250
Ronnie Appleton, in memory of David and Sophie Appleton	250
Shoshana Appleton, in memory of Eleizer Schmiot	250
Richard Block, in memory of Kasriel and Carola Bloch	2,000
Maurice Goldring	500
Mervyn Solomon	500
Ronnie Freedman, in memory of Mr and Mrs C Freedman	250
Laura and Marion Conway, in memory of Alec Conway	250
Mr B Pearl, in memory of Cyril Pearl	250
Mr J Landau	500
Mr M Lantin, in memory of Nasha and Cecil Sampson	250
Mrs C Goldberger, in memory of Otto Goldberger	300
Mrs E Faith, in memory of Norman Faith	250
Mr and Mrs Stanley Coppel	250
Mrs Rose Brown, in memory of Mendle Brown	250
Mrs Pat Scott, in memory of Denis Scott	500
Tony and Michael Black, in memory of Sophie and Bobby Black	1,000
Mrs S Hurwitz, in memory of Mr and Mrs L Herbert and Mr and Mrs B H Hurwitz	250
Dr D Coppel, in memory of Sidney Salinsky	250
Stanley and Yvonne Danker, in memory of Bessie and Sammy Danker	250
Norma and Harold Simon, in memory of Joe and Rachel Simon	250
Dr A Hyman	250

BELFAST JEWISH COMMUNITY

'A Gift Forever' Investment Fund

Year ended 30 November 2023

Mrs Eileen Cohen, in memory of Sid Cohen	300
Mrs Marjorie Coppel and Family in memory of Isaac Coppel	500
Cyril and Hazel Symons – bequest	2,000
Mr Frank Daly	250
Mr Abe Freeman	750
Hool Family in memory of Dr N B Hool	250
Mr and Mrs A Jaffe in memory of their loved ones	250
Stuart and Jane Danker in memory of Rae Danker	250
Dr and Mrs D Hurwitz	250
Dr and Mrs D Warm in memory of Dora and Louis Warm	250
Mrs R Smith and family in memory of Harold Smith	1,000
Bernard, Barbara, Ian and Martin Enlander in memory of Israel and Maurice Enlander	390
Mr and Mrs G Steinberg	250
Mr and Mrs S Granet in memory of Jean and Harry Granet	500
Mr and Mrs C Rosenberg	250
Mr Nathaniel Millar in memory of Millar Family	500
Martin and Sheila Bentley in memory of their loved ones	400
Ivan and Daphne Selig	750
Mr and Mrs A Selig	1,000
Monty Rosenberg/Bridge Evening	1,100
Neville Finch	250
Anon	500
Tanya and Dennis Coppel in memory of Martin Coppel	200
1999	
Mr Ronnie Appleton in memory of Mr S Sieff	500
2000	
Bernard, Barbara, Ian and Martin Enlander in memory of Issy and Ruth Enlander	500
Dennis, Martin Coppel and Family in memory of Vera Coppel	500
2001	
Mrs Greta Helen Best (deceased) in memory of Daisy and Joseph Appleman	500
2009	
Bequest from the estate of the late Benny Matthews	2,000
2010	
Bequest from the estate of the late Rose Pearl	10,000
Bequest from the estate of the late TJ Fisher (USA)	2,178
Bequest from the estate of the late Lord Leonard Steinberg	5,000
2011	
Bequest from the estate of the late Sheila Hoffman	2,000
2014	
Zelda Enlander in memory of the late Sydney Enlander	250
2016	
Bequest from the estate of the late Sammy Matthews	2,000
2019	
Bequest from the estate of the late Zelda Enlander	1,000

BELFAST JEWISH COMMUNITY**'A Gift Forever' Investment Fund****Year ended 30 November 2023**

2021	
Bequest from the estate of the late Elliot Matthews	1,000
2023	
Bequest from the estate of the late Joel Unal	3,000