

BELFAST JEWISH COMMUNITY

**NOTICE AND AGENDA OF
ANNUAL GENERAL MEETING 2024**

**REPORTS AND FINANCIAL
STATEMENTS FOR THE YEAR
ENDED 30 NOVEMBER 2024**

BELFAST JEWISH COMMUNITY**Year ended 30 November 2024**

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BELFAST JEWISH COMMUNITY

Office Bearers

Year ended 30 November 2024

Please take notice that the One Hundred and Fifty Eighth Annual General Meeting of Members will be held in the Wolfson Centre on 8 July 2025 at 7.45pm for the purpose of transacting the undernoted business.

By Order of the Council

Honorary Secretary

07 2025/Tammuz 5785

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 2024

ELECTION 2025

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 2024

OFFICE BEARERS 2024

President:

Mr G Steinberg

Emeritus President:

Mr R Appleton (dec'd)

Chairman:

Mr N Finch

Deputy Chairman:

Mr M Black

Senior Warden:

Vacant

Junior Warden:

Vacant

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

Trustees:

Mr R Appleton (dec'd), 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 2024

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 (dec'd)

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 Vacant

BELFAST JEWISH COMMUNITY

Trustees annual report

Year ended 30 November 2024

Dear Members,

It is a privilege to present my report to you for the last year. In view of post year events I also include some events up to the date of this report.

We are fortunate to have the support of our Council led by our very competent Chairman Neville Finch who provides inspiring leadership and guidance. Our Council has had eight meetings since the last AGM held usually at the home of Jane Danker and occasionally at my office in Mallusk. The Council members make an invaluable contribution to the wellbeing of our Community. Michael Black, Deputy Chairman provides wise counsel and conducts numerous tours at the Shul for schools, religious groups and more. Steven Granet, Treasurer keeps a prudent eye on our finances and manages our accounting functions admirably. Tony Black continues to diligently oversee maintenance issues. Jane Danker, Secretary carries out her duties most efficiently and is also responsible for the publication of The Record and The Wednesday Club. Katy Radford is involved with outreach and makes a great contribution to our team. Lisa Leopold, Convenor of The Chevra Kadisha and her colleagues, fulfil their duties in a most caring and dignified manner. Let us hope that The Chevra's work will be limited in the forthcoming year.

Rabbi Kale is no longer employed by our Community and he will be leaving the Communal house shortly. Rabbi Kale's departure was by mutual agreement. Avril, unfortunately is unwell and we wish them both well for the future. The Council are considering the appointment of a new Rabbi and we hope to have an update for the AGM.

We are involved in an application process with The National Lottery Heritage Fund to hopefully obtain a grant to replace the Shul roof.

Following is a brief summary of some events since our last AGM.

Tragically, after a long illness dear Ronnie Appleton passed away in April. He was an inspiration to all in our Community and the legal profession. He served our Community exceptionally well as a wise member of Council, an Ambassador for our Community and as our President for many years. I have also lost a dear friend.

Unfortunately, Eli Halali, a former member & Council member, was involved in an accident and has been in hospital in Israel for some time. We wish him well.

On a happier note, there were many milestone birthday's in our Community. Norma Simon celebrated her 94th, David Hurwitz, Barry Joseph, David Warm, Michael Ross, my darling wife Maris and myself all celebrated our 80th Birthdays and Alan Mathews his 70th.

BELFAST JEWISH COMMUNITY

Trustees annual report

Year ended 30 November 2024

Stanley Danker celebrated his 2nd Bar Mitzvah in Shul with his family.

We held a meeting with the Community in February 2025 to consider the way forward. It was agreed we would continue to follow our orthodox traditions and seek a new Rabbi/Rabbinical couple.

We were honoured with a visit from The Board of Deputies President Phillip Rosenberg and Deputy Sara Radivan. We hosted a communal lunch in Shul and attended meetings at Stormont with them and three Political Parties.

The Belfast Social Group continues to grow and has had many successful get togethers in Shul. We are grateful to Kathy Sinclair and Gillian Rowe who organise these events with great flair and enthusiasm. Their next event will be on 14th September.

Many events have taken place in our Shul, with a wide range of participants, including The Council of Christians & Jews (CCJ), the International Christian Embassy of Jerusalem (ICEJ) and Northern Ireland Friends of Israel (NIFI).

We are grateful to Belfast City Council for again hosting Holocaust Memorial Day, some members attended a reception in the Mayor's Parlour.

Mike and Lynne McNally continue to organise the annual March of Life.

There was even a Bris in Shul, the first for many years for the Son of an Israeli couple from Dublin.

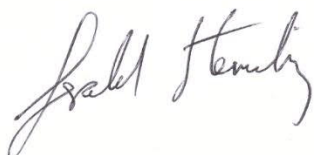
The growth of Anti-Israel and Anti-Semitic views in the media and in the general population is a serious concern and we must be forever vigilant. We are fortunate to have the support of many organisations and people from the wider Community.

The PSNI provide great protection and support to our Shul, for which we are most grateful.

Lisa Leopold is organising a concert in Shul on the 18th September to raise funds for Kibbutz Nir Oz. (October 7th.) Please support this worthy cause.

We will do all we can to obtain the services of a new Rabbi and look to the future with renewed optimism.

Keep well.



Gerald Steinberg

BELFAST JEWISH COMMUNITY

Trustees annual report

Year ended 30 November 2024

OBITUARY

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

April 2025 – Mr Ronnie Appelton (KC)

BELFAST JEWISH COMMUNITY

Trustees annual report

Year ended 30 November 2024

The Council present their report and the financial statements of the charity for the year ended 30 November 2024.

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 £62k 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 £520k 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 2024

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

M D Black

M D Black (Jun 27, 2025 09:16 GMT+1)

Deputy Chairman

BELFAST JEWISH COMMUNITY

FINANCIAL STATEMENTS

30 NOVEMBER 2024

BELFAST JEWISH COMMUNITY

Accountants' report to the Council of Belfast Jewish Community

Year ended 30 November 2024

In accordance with the engagement letter dated 7 May 2025 we have prepared for your approval the financial information of the Belfast Jewish Community for the year ended 30 November 2024 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 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	19,709	5,000	24,709	18,132
Investment income	3	19,980	–	19,980	21,078
Incoming resources from charitable activities	4	13,996	–	13,996	26,318
Total incoming resources		53,685	5,000	58,685	65,528
Resources expended					
Charitable activities	5	(99,576)	–	(99,576)	(106,978)
Governance costs	5	(2,429)	–	(2,429)	(2,370)
Total resources expended		(102,005)	–	(102,005)	(109,348)
Net incoming/(outgoing) resources before other recognised gains and losses					
	6	(48,320)	5,000	(43,320)	(43,820)
Other recognised gains and losses					
Unrealised gain/(loss) on investments	9	37,178	–	37,178	18,654
Net movement in funds		(11,142)	5,000	(6,142)	(25,399)
Total funds brought forward		639,227	27,095	666,322	691,721
Total funds carried forward		628,085	32,095	660,180	666,322

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 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	195,130	202,414
Investments	9	528,017	520,852
		<u>723,147</u>	<u>723,266</u>
Current assets			
Debtors	10	247	–
Cash at bank		3,777	2,685
		<u>4,024</u>	<u>2,685</u>
Creditors: Amounts falling due within one year	11	<u>(66,991)</u>	<u>(59,629)</u>
Net current (liabilities)/assets		<u>(62,967)</u>	<u>(56,944)</u>
Total assets less current liabilities		<u>660,180</u>	<u>666,322</u>
Net assets		<u>660,180</u>	<u>666,322</u>
Funds			
Unrestricted income funds	12	628,085	639,227
Restricted income funds	13	32,095	27,095
Total funds		<u>660,180</u>	<u>666,322</u>

These financial statements were approved and signed by the members of the Council on 26 June 2025.

M D Black
M D Black (Jun 27, 2025 09:16 GMT+1)

Deputy Chairman

Steven Granet
Steven Granet (Jun 26, 2025 15:07 GMT+1)

Hon. Treasurer

BELFAST JEWISH COMMUNITY

Notes to the financial statements

Year ended 30 November 2024

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

	Restricted Funds £	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations				
Member's Subscriptions	–	15,155	15,155	14,480
Donations	5,000	4,554	9,554	3,652
	<u>5,000</u>	<u>19,709</u>	<u>24,709</u>	<u>18,132</u>

BELFAST JEWISH COMMUNITY

Notes to the financial statements

Year ended 30 November 2024

3. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Investment income	19,980	19,980	21,078

4. Incoming resources from charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Community Centre	5,838	5,838	9,379
Other income	8,158	8,158	16,939
	<u>13,996</u>	<u>13,996</u>	<u>26,318</u>

5. Resources expended

	Provision of services to the Community £	Governance £	2024 £	2023 £
Direct Costs				
Salaries & Wages	35,329	—	35,529	34,512
Rates	1,448	—	1,448	710
Light & Heat	10,208	—	10,208	13,570
Telephone	2,926	—	2,926	2,652
Insurance	2,740	—	2,740	2,700
Maintenance	6,472	—	6,472	15,597
Cemetery costs	7,406	—	7,406	5,371
Kitchen Expenses	18,036	—	18,036	20,285
Ministerial expenses	161	—	161	293
Sundry expenses	2,743	—	2,743	3,500
Legal and Professional Expenses	3,969	—	3,969	—
Audit fees	660	—	660	—
Accountancy fees	—	2,429	2,429	2,370
Bank charges	193	—	193	274
Depreciation of fixed assets	7,285	—	7,285	7,513
	<u>99,576</u>	<u>2,429</u>	<u>102,005</u>	<u>109,348</u>

BELFAST JEWISH COMMUNITY**Notes to the financial statements****Year ended 30 November 2024****6. Net outgoing resources for the year**

This is stated after charging:

	2024	2023
	£	£
Depreciation	<u>7,285</u>	<u>7,513</u>

7. Staff costs and emoluments

Total staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	<u>35,529</u>	<u>34,512</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 2023	321,670	1,661	61,725	385,055
Additions	—	—	—	—
At 30 November 2024	<u>321,670</u>	<u>1,661</u>	<u>61,725</u>	<u>385,056</u>
Depreciation				
At 1 December 2023	127,768	1,661	53,212	182,641
Charge for the year	6,434	—	851	7,285
At 30 November 2024	<u>134,202</u>	<u>1,661</u>	<u>54,064</u>	<u>189,926</u>
Net book value				
At 30 November 2024	<u>187,469</u>	—	<u>7,661</u>	<u>195,130</u>
At 30 November 2023	193,902	—	8,513	202,414

BELFAST JEWISH COMMUNITY**Notes to the financial statements****Year ended 30 November 2024****9. Investments****Movement in market value**

	2024	2023
	£	£
Market value at 1 December 2023	520,852	542,455
Investments sold	(30,013)	(40,024)
Net gain/ (losses) on revaluations	37,178	18,421
Market value at 30 November 2024	<u>528,017</u>	<u>520,852</u>
Historical cost at 30 November 2024	<u>95,664</u>	<u>125,677</u>

Analysis of investments at 30 November 2024 between funds

	Total Funds	Total Funds
	2024	2023
	£	£
Listed investments		
British Petroleum	6,924	8,624
	<u>6,924</u>	<u>8,624</u>
Other investments		
M G Charifund "A Gift forever fund"	147,128	138,548
NI Central Investment fund for charities	373,964	373,680
	<u>521,093</u>	<u>512,228</u>
Market value at 30 November 2024	<u>528,017</u>	<u>520,852</u>

All investments relate to unrestricted funds.

10. Debtors

	2024	2023
	£	£
Prepayments and accrued income	247	–
	<u>247</u>	<u>–</u>

11. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Other creditors	63,319	56,033
Accruals	3,672	3,596
	<u>66,991</u>	<u>59,629</u>

BELFAST JEWISH COMMUNITY**Notes to the financial statements****Year ended 30 November 2024****12. Unrestricted income funds**

	2024	2023
	£	£
Opening reserves	639,227	664,626
Movement in year		
Incoming resources	90,863	83,949
Outgoing resources	(102,005)	(109,348)
Closing reserves	<u>628,085</u>	<u>639,227</u>

13. Restricted income funds

	Opening Reserves	Incoming Resources	Outgoing Resources	Closing Reserves
	£	£	£	£
Restricted	<u>27,095</u>	<u>5,000</u>	<u>–</u>	<u>32,095</u>

The restricted fund relates to amounts from the Albert and Rebecca Goldring Trust and a bequest from a member. This money held by the charity is for the purposes “to benefit person of small means who are not able to obtain sufficient keep from government or other sources” and for “Jewish heritage and cultural initiatives throughout Northern Ireland.”

14. Analysis of net assets between funds

	Fixed Assets	Investments	Net Current Assets/ (Liabilities)	Total
	£	£	£	£
Restricted Funds	–	–	32,095	32,095
Unrestricted Funds	<u>195,130</u>	<u>528,017</u>	<u>(95,062)</u>	<u>628,085</u>
	<u>195,130</u>	<u>528,017</u>	<u>(62,967)</u>	<u>660,180</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 £9,330 (2023: £1,960) and paid expenses of £2,024 (2023: £1,192) on behalf of Belfast Chevra Kadisha Society. During the year, Belfast Chevra Kadisha Society transferred £Nil (2023: £63,079) to the Belfast Jewish Community. At the year-end Belfast Jewish Community owed £63,319 (2023: £56,033) 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 2024

**The following pages do not form part of the financial statements
which are the subject of the accountants report on page 12.**

CHEVRA KADISHA SECTION

FINANCIAL STATEMENTS

30 NOVEMBER 2024

CHEVRA KADISHA SECTION

Accountants report to the members of Chevra Kadisha Section

Year ended 30 November 2024

In accordance with the engagement letter dated 7 May 2025 we have prepared for your approval the financial information of the Chevra Kadisha Section for the year ended 30 November 2024 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 2024**

	2024		2023	
	£	£	£	£
Revenue				
Collections and new members' subscriptions		1,360		1,960
Investment income		2,970		3,037
Funeral account		5,000		–
		<u>9,330</u>		<u>4,997</u>
Overheads				
Funeral expenses	1,245		3,976	
Sundry expenses	48		1,901	
Accountancy fees	750		750	
		<u>2,045</u>		<u>6,627</u>
Operating surplus/(deficit)		<u>7,285</u>		<u>(1,630)</u>
Unrealised gain/(loss) on investments		<u>3,783</u>		<u>6,446</u>
Surplus/(deficit) for the year		<u><u>11,068</u></u>		<u><u>4,816</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 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Investments			105,448		101,665
Current assets					
Debtors	2	63,319		56,033	
Cash at bank		5		5	
		<u>63,324</u>		<u>56,038</u>	
Creditors: Amounts falling due within one year	3	<u>—</u>		<u>—</u>	
Net current assets			<u>63,324</u>		<u>56,038</u>
Total assets less current liabilities			<u>168,772</u>		<u>157,703</u>
Capital and reserves					
Profit and Loss Account			<u>168,772</u>		<u>157,703</u>
Members' funds			<u>168,772</u>		<u>157,703</u>

These financial statements were approved by the Committee on 26 June 2025 and are signed on their behalf by:

M D Black

M D Black (Jun 27, 2025 09:16 GMT+1)

Deputy Chairman

Steven Granet

Steven Granet (Jun 26, 2025 15:07 GMT+1)

Hon. Treasurer

CHEVRA KADISHA SECTION

Accounting policies

Year ended 30 November 2024

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

	2024	2023
	£	£
Other debtors	<u>63,319</u>	<u>56,033</u>

3. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Other creditors	<u>—</u>	<u>—</u>

CHEVRA KADISHA SECTION

Accounting policies

Year ended 30 November 2024

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 £9,330 (2023: £1,960) and paid expenses of £2,044 (2023: £1,192) on behalf of Belfast Chevra Kadisha Society. During the year Belfast Chevra Kadisha Society transferred money to the Belfast Jewish Community totalling £Nil (2023: £63,079). At the year end Belfast Chevra Kadisha Society was owed from the Belfast Jewish Community £63,319 (2023: £56,033).

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