

Company number: 06749181
Charity number: 1127317



**Sheffield and District Reform Jewish Congregation
(Trading as 7 Hills Shul)**

**Annual Report and Unaudited Financial Statements
for the year ended 31 March 2025**

Sheffield and District Reform Jewish Congregation
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Sheffield and District Reform Jewish Congregation

Legal and administrative information for the year ended 31 March 2025

Other names

7 Hills Shul Working name

Directors

Jane Ginsborg	Chair
Sara McConnell	Honorary Treasurer (position held from 14/07/2024)
Kenneth Okafor	Resigned 14/07/2024
Julia Western-Pick	Honorary Secretary
Tony Kay	Honorary Treasurer (resigned from position 14/07/2024)
Patsy Cunningham	
David Hayes	
Penny Kay	
Christopher Shilling	

Registered office

The Circle
33 Rockingham Lane
Sheffield
S1 4FW

Company Number

06749181

Charity number

1127317

Accountants

Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Sheffield and District Reform Jewish Congregation

Directors' annual report for the year ended 31 March 2025

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

Charitable objects

The objects of the charity, as set out in its governing document, are:

The Charity is a body of people, professing the Jewish faith, formed with the objects of providing facilities for public worship, of undertaking religious, cultural, educational and charitable activities, and of promoting and advancing understanding between communities.

Governing Document, History and Incorporation

Sheffield and District Reform Jewish Congregation is a Company Limited by Guarantee and a Registered Charity. It is governed by its Memorandum and Articles of Association.

The Congregation was originally formed in 1989 as an unincorporated charity (charity number 1004853). A Special General Meeting on 24 June 2008 decided to set up this Charitable Company, and transfer to it the assets and liabilities of the unincorporated charity. This Charitable Company was registered with Companies House on 14th November 2008 and with the Charity Commission on 30 December 2008, with the same Trustees as the unincorporated charity. The affairs of the Congregation effectively transferred from the unincorporated charity to this Charitable Company on 1 April 2009.

Since late 2019, the Congregation has adopted an alternative name/branding and logo for most of its communications with members and the public - "7 Hills Shul", however the official company/charity name remains unchanged.

Appointment of Trustees.

The trustees who have served during the year are set out on page 1. The trustees are elected annually by the members of the charity. The Chair, Honorary Secretary and Honorary Treasurer may serve for an initial period of three years. If no suitable candidates are available a further three year term may be served.

Sheffield and District Reform Jewish Congregation

Directors' annual report for the year ended 31 March 2025

Summary of the main activities undertaken for public benefit

In pursuit of our charitable objects for the public benefit, we have undertaken the following activities:

- Religious services (including usually three Sabbath services per month plus services and activities to mark the major festivals such as Passover, Rosh Hashanah, and Yom Kippur)
- Ceremonies and services to mark major life events such funerals and conversion
- Educational activities for adults and children
- Cultural events such as our book club and Rosh Chodesh (new moon) group
- Meetings which brought faith communities together for mutual understanding and benefit, so challenging racism and extremism
- Talks and presentations to non-Jewish groups (such as schools, churches and a community centre) to increase their understanding of Judaism and so promote community cohesion
- Encouraged charitable giving to other charities such as through our High Holy Day appeal.

All our activities are open to members and non-members including Jews, those of other faiths, and those of no faith.

Our activities helped our members to meet their spiritual needs and provided a way for them to live according to their traditions. Educational and cultural programmes improved knowledge and understanding of these traditions and of our rich history and heritage. Together these activities helped to sustain a sense of community, and responsibility for the wider community. Our Congregation aimed to provide practical as well as spiritual support, such as support to bereaved families, and played its part in the life of the city, working with other faith and non-faith communities for the material and/or moral good of the community as a whole.

Our activities were advertised not only to members but to a wider circle which included both Jews and non-Jews. Our website and Facebook page helped to inform the wider public of our work. We sought to welcome and include people of different backgrounds and religious practice. Although we do not proselytise, we have provided support to those who have approached us wishing to convert to Judaism. We welcomed non-members to our activities, and encouraged membership as associates for those who were not Jewish.

To help those who might be struggling financially, we set our annual membership contributions on a sliding scale which members could adjust to suit their individual circumstances.

No financial contribution was required to attend services.

We asked for financial contributions to cover the costs of running some events and activities but advertised these as flexible to accommodate people on low incomes. Additionally, we publicised the availability of our discretionary fund to help those in need of further financial assistance to attend events.

When planning and undertaking activities, we ensured that these were to further our charitable purposes as a religious organisation for the public benefit.

Staff and Premises

During the financial period the Congregation employed one community development worker.

The Congregation owns no premises but rents space for its activities.

Sheffield and District Reform Jewish Congregation

Directors' annual report for the year ended 31 March 2025

Round-up of Activities for the Year Ended 31 March 2025

This has been a busy year, with many of our events and activities (other than services) being organised and run by our Community Development Worker, Maya.

We have continued to hold regular Friday night and Saturday morning services, including ones on Zoom. We have also joined with other synagogues within the Northern Network to provide monthly streamed or Zoom services, with each synagogue taking it in turn to host members from other synagogues.

We have also continued our regular events such as the fortnightly community coffee hour, providing support to the more socially isolated; monthly Rosh Chodesh meetings for those who identify as female or non-binary, and book-group meetings.

This year we held our first self-catered Communal Seder as the cost of hiring a caterer was becoming unsustainable. We requested financial contributions to take part in this event, with a discount available to those who were able to help in some way, and financial support as needed from our discretionary fund. Thankfully many people volunteered to make this a success, and it was decided we would self-cater again the following year.

The High Holy Day services were also different this year as we welcomed Rabbi Daniel Fink who was visiting the UK from the USA and offered to take our services and study sessions. We were indeed very fortunate to have him as our guest over the High Holy Days.

We continue to benefit from having Rabbi Kate Briggs in Sheffield. She has been very supportive of potential converts (sponsoring them, finding them conversion courses and Hebrew classes, and helping them through the Beth Din). She has also provided us with Rabbinical guidance and led services and celebrations during the year, including Shavuot, welcoming new members into the community after their visit to the Beth Din, and marking the anniversary of the Hamas attacks on 7th October 2023.

We have marked some Shabbats and festivals with learning and socialising, and have invited guests to lead events and celebrations. We have also been fortunate to have been able to welcome talented musicians to some of our events.

We have continued to reach out to other faith and non-faith groups to support them and encourage our own members to engage with them, and we have participated in events to help promote understanding of Judaism. Two of us contributed to civic Holocaust Memorial Day events in January, in Barnsley and Sheffield respectively. Patsy continued her role as the Reform Jewish Chaplain at the University of Sheffield, as well as fulfilling multiple roles in interfaith groups in Sheffield. Many members are also active in Friends of Standing Together UK, promoting understanding and reconciliation between Jews and others in the UK and Israel.

Sadly, Ranmoor now has other regular bookings on Saturday mornings, which limits the space available to us. This may mean we need to hire alternative (and likely more expensive) venues for special events in future.

Sheffield and District Reform Jewish Congregation

Directors' annual report for the year ended 31 March 2025

Round-up of Activities for the Year Ended 31 March 2025 (continued)

At our AGM we agreed to extend our CDW Maya's contract to 1 November 2025. However, it is clear that employing a CDW depletes our reserves. The committee had sought to obtain the agreement of members to charge specified fees to non-members who attend events and take part in activities other than services but, as there was no consensus on this, the committee is considering this option for those events with high running costs.

After the AGM the chair wrote to members to seek additional donations and legacies to help fund the employment of our CDW, with some success. Currently very few of the donors have committed to making large donations annually, however, so the deficit when employing a CDW continues to be of concern.

Additionally, our services and events continue to be run (with the exception of Maya) by a handful of unpaid volunteers. Sadly, we seem unable to increase this pool of volunteers. In the absence of a CDW in future, our small pool of volunteers are unlikely to be able to continue to plan and run the number and frequency of events we currently hold. As Maya's contract finishes in November 2025 the committee and membership will have to consider again whether to continue to employ a CDW despite the cost.

Financial review

Result for the period

The charitable company made a gain of £1,497 before net gains on investments (2024: deficit of £8,226 before net gains on investments).

Reserves policy

Free reserves held at 31 March 2025 (unrestricted funds excluding fixed assets) were £5,392 (2024: £7,668).

The committee consider that the free reserves required by the charity are approximately £10,000, to cover any unforeseen expenditure. The charity is currently under this level however the Directors' consider that this is acceptable as the expendable endowment can be used to support the charitable aims of the organisation.

Endowment funds totalling £148,626 (2024: £146,768) were held as Blackrock and Current Assets. They provide income to support the charity and can cover expenses where necessary.

Sheffield and District Reform Jewish Congregation

Directors' annual report for the year ended 31 March 2025

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing a Directors' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that 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 the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

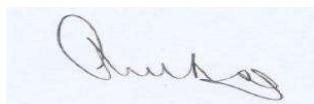
The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the trustees' report above on 06 Jul 2025

Signed on behalf of the trustees:



Tony Kay
Trustee

Independent examiner's report to the trustees of Sheffield and District Reform Jewish Congregation ("the Company")

I report to the charity directors on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the directors of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to organisations preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.

S Cochrane

Signed:

Susan Cochrane, FCA, DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

07 Jul 2025

Date:

Sheffield and District Reform Jewish Congregation

Statement of Financial Activities (incorporating an income and expenditure statement) for the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2025 £	Total 2024 £
Income from:						
Grants and donations	2	19,882	3,923	-	23,805	14,667
Charitable activities	3	2,959	-	-	2,959	5,326
Investments		5,717	-	-	5,717	3,977
Other		1,084	3,000	-	4,084	45
Total income		29,642	6,923	-	36,565	24,015
Expenditure on:						
Charitable activities	4	32,141	2,927	-	35,068	32,241
Total expenditure		32,141	2,927	-	35,068	32,241
Net expenditure before gains/(losses) on investments		(2,499)	3,996	-	1,497	(8,226)
Net gains/(losses) on investments	8	-	-	1,858	1,858	1,335
Net income/(expenditure)		(2,499)	3,996	1,858	3,355	(6,891)
Transfers between funds	14	-	-	-	-	-
Total funds brought forward		37,756	526	146,768	185,050	191,941
Total funds carried forward		35,257	4,522	148,626	188,405	185,050

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

Balance Sheet
as at 31 March 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible Assets	9	29,865	30,088
Investments	10	83,276	81,418
		113,141	111,506
Current assets			
Debtors	11	6,333	4,530
Cash at bank and in hand	12	71,930	71,111
Total current assets		78,263	75,641
Creditors: amounts falling due within one year	13	(2,999)	(2,097)
Net current assets		75,264	73,544
Total assets less current liabilities		188,405	185,050
Creditors: amounts falling due after more than one year		-	-
Total net assets		188,405	185,050
Funds of the Charity			
Restricted funds	14	4,522	526
Unrestricted funds		35,257	37,756
Endowment funds	15	148,626	146,768
Total funds	16	188,405	185,050

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

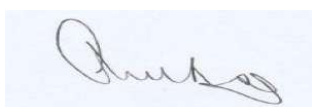
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime and in accordance with FRS102 SORP

06 Jul 2025

The financial statements were approved and authorised for issue by the Board on
and signed on their behalf by:



Tony Kay
Director

Sheffield and District Reform Jewish Congregation

Notes to the Accounts for the year ended 31 March 2025

1 Accounting Policies

(a) General

Sheffield and District Reform Jewish Congregation is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities as a body of people, professing the Jewish faith, to provide facilities for public worship, undertaking religious, cultural, educational and charitable activities and the promotion and advancement of understanding between communities.

The financial statements have been prepared 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. The financial statements have adopted Charities SORP (FRS102) Bulletin 1 and taken advantage of the exemption to the prepare a Statement of Cash Flows.

Sheffield and District Reform Jewish Congregation meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

(b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Subscriptions are accounted for in the year they are due. Investment income is included when receivable.

(c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(d) Tangible fixed assets and depreciation

All items of capital expenditure below £200 are written off as incurred.

Scrolls and other ritual items are held at cost and not depreciated, as their value does not diminish over time. An impairment review is undertaken annually to ensure the carrying amount of the assets does not exceed its recoverable amount.

Depreciation has been calculated to write down the cost or valuation, less estimated residual value, of all tangible fixed assets over their expected useful lives on a straight line basis.

Books and equipment: written off over 10 years

(e) Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

(f) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(g) Fund accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Endowment funds are capital gifts given by donors. The trustees have the power to convert the capital to income in an expendable endowment fund.

Sheffield and District Reform Jewish Congregation

Notes to the Accounts - continued for the year ended 31 March 2025

(h) Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

(i) Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

(j) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(k) Taxation

The Charity is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

(l) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from grants and donations

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Shores Charitable Trust	-	3,000	3,000	-
Subscriptions	8,813	-	8,813	11,933
Tax repayment re gift aid	1,962	-	1,962	-
Appeals	-	923	923	1,332
Other donations	9,107	-	9,107	1,402
	19,882	3,923	23,805	14,667

Appeals

	2025 £	2024 £
The High Holy Day raised the following amounts:		
Mums United	-	397
Save a Child's Heart	-	387
Archer project	346	-
Hias and Jcore	281	-
Discretionary fund	296	548
	923	1,332

3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Functions	2,121	-	2,121	3,256
Voluntary Contribution to Board of Deputies of British Jews	440	-	440	180
Sale of Prayer Books	398	-	398	1,890
	2,959	-	2,959	5,326

Sheffield and District Reform Jewish Congregation

Notes to the Accounts - continued for the year ended 31 March 2025

4 Expenditure on Charitable Activities

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Salaries and wages	5	12,997	-	12,997	12,388
Functions		2,388	-	2,388	5,095
Room Hire		4,464	-	4,464	3,928
Music		108	2,300	2,408	-
Jewish Joint Burial Society	6	3,744	-	3,744	884
Insurance		1,977	-	1,977	1,584
Fees to Movement for Reform Judaism		360	-	360	2,413
Board of Deputies of British Jews		665	-	665	180
Staff expenses		319	-	319	502
Administration		340	-	340	318
Accountancy fees		156	-	156	480
Postage and stationery		156	-	156	279
Publicity and printing		1,177	-	1,177	954
Gardening		178	-	178	240
Donations		16	627	643	1,039
Rabbinical costs		1,723	-	1,723	1,458
Other costs		409	-	409	251
Independent examiners fee		741	-	741	-
Depreciation of books and equipment		223	-	223	248
		32,141	2,927	35,068	32,241

5 Salaries and wages

	Total 2025 £	Total 2024 £
Salaries	12,800	12,206
Employer's National Insurance contributions	511	443
Employer's allowance	(511)	(443)
Employer's pension contributions	197	182
	12,997	12,388

There was one employee during the year (2024: one employee for full year).

No employee receives emoluments in excess of £60,000.

6 Jewish Joint Burial Society

	2025 £	2024 £
Subscription to the Jewish Joint Burial Society	3,744	884

Claims totalling £nil were made to and settled by the Jewish Joint Burial Society this year (2024: £972)

7 Trustee and related party transactions

Trustees received no remuneration in the year.

Trustees donated £9,062 in subscriptions and donations (including voluntary donations to the Board of Deputies) during the year (2024:£1,786).

There were no other related party transactions during the year.

Sheffield and District Reform Jewish Congregation

Notes to the Accounts - continued for the year ended 31 March 2025

8 Net gains/(losses) gains on investments

	Endowment funds £	Total 2025 £	Total 2024 £
Unrealised gains/(losses) on investments	1,858	1,858	1,335
	<u>1,858</u>	<u>1,858</u>	<u>1,335</u>

9 Tangible Fixed Assets

	Scrolls £	Ritual objects £	Books and equipment £	Total £
Cost or Valuation				
As at 1 April 2024	20,977	8,661	2,341	31,979
Additions	-	-	-	-
As at 31 March 2025	<u>20,977</u>	<u>8,661</u>	<u>2,341</u>	<u>31,979</u>
Depreciation				
As at 1 April 2024	-	-	1,891	1,891
Charge this period	-	-	223	223
As at 31 March 2025	<u>-</u>	<u>-</u>	<u>2,114</u>	<u>2,114</u>
Net Book Value				
As at 31 March 2025	<u>20,977</u>	<u>8,661</u>	<u>227</u>	<u>29,865</u>
As at 31 March 2024	<u>20,977</u>	<u>8,661</u>	<u>450</u>	<u>30,088</u>

10 Fixed asset investments

	2025 £	2024 £
Movement in fixed asset listed investments		
Market value b/fwd at 1 April 2024	81,418	80,083
Add/(less): net gain/(loss) on revaluation	1,858	1,335
Market value as at 31 March 2025	<u>83,276</u>	<u>81,418</u>
Investments at fair value comprised:		
	2025 £	2024 £
BLK Charities UK Bond Fund A Inc	21,911	22,412
BLK Charities UK Equity Fund A Inc	61,365	59,006
	<u>83,276</u>	<u>81,418</u>

Sheffield and District Reform Jewish Congregation

Notes to the Accounts - continued for the year ended 31 March 2025

11 Debtors

	2025 £	2024 £
Insurance prepayment	1,451	1,338
Room hire & functions - prepaid	1,420	1,180
Gift Aid	3,362	1,400
Other	100	612
	6,333	4,530

12 Cash at Bank and in hand

	2025 £	2024 £
Current accounts	6,596	5,075
Deposit account	59,111	60,000
Saver account	6,223	6,036
	71,930	71,111

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Income received in advance	669	72
Accruals	2,330	2,025
	2,999	2,097

14 Restricted funds

	Balance at 1-Apr-24 £	Income £	Expenditure £	Transfers £	Balance at 31-Mar-25 £
High Holy Day Appeals	526	923	(627)	-	822
Shoresh Charitable Trust	-	3,000	-	-	3,000
Music Archive Event	-	3,000	(2,300)	-	700
	526	6,923	(2,927)	-	4,522

High Holy Day Appeals - appeals made for specific charities each year.

Shoresh Charitable Trust - funding received to contribute towards the Community Development worker.

Music Archive Event - funding received from the University of Sheffield to contribute towards a musical archive event.

Prior year

	Balance at 1-Apr-23 £	Income £	Expenditure £	Transfers £	Balance at 31-Mar-24 £
High Holy Day appeal	122	1,332	(954)	26	526
	122	1,332	(954)	26	526

Sheffield and District Reform Jewish Congregation

Notes to the Accounts - continued for the year ended 31 March 2025

15 Endowment funds

	Balance at 1-Apr-24 £	Net income £	Gains/losses on revaluation £	Balance at 31-Mar-25 £
Proceeds of sale of property	146,768	-	1,858	148,626
	146,768	-	1,858	148,626

A property was donated to the congregation by one of its member. The property was sold and the proceeds invested. Trustees of the congregation have, over time consistently treated this donation as an endowment fund, with the intention of maintaining the capital so as to provide the congregation with a source of income, for educational and other activities. However this is at the discretion of the trustees and the funds can be considered to be an expendable endowment.

Prior year

	Balance at 1-Apr-23 £	Income £	Gains/losses on revaluation £	Balance at 31-Mar-24 £
Proceeds of sale of property	145,433	-	1,335	146,768
	145,433	-	1,335	146,768

16 Net assets by fund

	Restricted funds £	Unrestricted funds £	Endowment funds £	Total £
Tangible assets	-	29,865	-	29,865
Investments	-	-	83,276	83,276
Net current assets	4,522	5,392	65,350	75,264
	4,522	35,257	148,626	188,405

Net assets by fund - Prior year

	Restricted funds £	Unrestricted funds £	Endowment funds £	Total £
Tangible assets	-	30,088	-	30,088
Investments	-	-	81,418	81,418
Net current assets	526	7,668	65,350	73,544
	526	37,756	146,768	185,050

Sheffield and District Reform Jewish Congregation

Notes to the Accounts - continued for the year ended 31 March 2025

17 Statement of Financial Activities - including previous year fund analysis

	2025			2024		
	Unrestricted funds	Restricted funds	Endowment funds	Unrestricted funds	Restricted funds	Endowment funds
	£	£	£	£	£	£
Income from:						
Donations	19,882	3,923	-	13,335	1,332	-
Charitable activities	2,959	-	-	5,326	-	-
Investments	5,717	-	-	3,977	-	-
Other	1,084	3,000	-	45	-	-
Total income	29,642	6,923	-	22,683	1,332	-
Expenditure on:						
Charitable Activities	32,141	2,927	-	31,287	954	-
Total expenditure	32,141	2,927	-	31,287	954	-
Net expenditure before gains/(losses) on investments	(2,499)	3,996	-	(8,604)	378	-
Net gains/(losses) gains on investments	-	-	1,858	-	-	1,335
Net income/(expenditure)	(2,499)	3,996	1,858	(8,604)	378	1,335
Transfers between funds	-	-	-	(26)	26	-
Total funds brought forward	37,756	526	146,768	46,386	122	145,433
Total funds carried forward	35,257	4,522	148,626	37,756	526	146,768