

# SINAI SYNAGOGUE, LEEDS

England & Wales · Charity number 1149738

## Details

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Other names	SINAI SYNAGOGUE
Status	Registered
Legal form	Charitable company
Company number	<a href="#">08248096</a>
Registered	2012-11-13
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Sinai Synagogue Roman Avenue Leeds LS8 2AN
Phone	01132665256
Email	<a href="mailto:info@sinaileeds.uk">info@sinaileeds.uk</a>
Website	<a href="http://www.sinaileeds.uk">http://www.sinaileeds.uk</a>

## Activities

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**Objects:** THE OBJECTS OF THE SYNAGOGUE ('THE OBJECTS') ARE TO PROVIDE AND MAINTAIN A PLACE OR PLACES OF PUBLIC WORSHIP AND TO FURTHER OR ADVANCE THE RELIGIOUS, EDUCATIONAL AND CHARITABLE OBJECTIVES OF THE JEWISH FAITH.

**Activities:** Religious services, weekly Mother and Toddler Group, educational programmes for the Community, Welfare Programme, Prison visits by the Rabbi, Visiting the sick and bereaved by Rabbi, Monthly communal suppers, Youth groups

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Leeds City

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£262,791	£298,877	-	-
2023-12-31	£237,025	£227,247	-	-
2022-12-31	£264,361	£208,797	-	-
2021-12-31	£234,231	£253,832	-	-
2020-12-31	£216,871	£231,461	-	-

## Trustees

Name	Role	Appointed
<b>Lucy Nuttgens</b>	Chair	2022-07-21
Bernard Nelson		2020-12-02
Dr Natalie Sokol		2025-07-11
Judith Chapman		2025-06-18
Lynn Gale		2025-06-18
Mark Harris		2025-06-18
Susan Bartfield		2025-06-18

**SINAI SYNAGOGUE, LEEDS**

England & Wales - Charity number 1149738

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# Accounts

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# **Sinai Synagogue, Leeds**

Charity number 1149738

A company limited by guarantee number 08248096

## **Annual Report and Financial Statements for the year ended 31 December 2024**



# **Sinai Synagogue, Leeds**

## **Annual Report and Financial Statements for the year ended 31 December 2024**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# Sinai Synagogue, Leeds

## Trustees' report for the year ended 31 December 2024

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Jeremy Jacob	Chair until 22 May 2024	
Lucy Nuttgens	Chair from 25 September 2024	
Bernard Nelson	Treasurer	
Antony Bryant		Resigned 22 May 2024
Ronald Millet		Resigned 22 May 2024
Megan Hydes		Resigned 22 May 2024
Daniel Raanan		
Naomi Raanan		
Julie-Anne Moody-Webster		Resigned 22 May 2024
Michael Baim		Resigned 22 May 2024
Robert Cohen		Resigned 22 May 2024
Suzanne Korn		Appointed 22 May 2024
Helen Michael		Appointed 22 May 2024
Mor Yahel		Appointed 20 June 2024
		Resigned 7 December 2024
Brian Berry		Appointed 20 June 2024
<b>Charity number</b>	1149738	Registered in England and Wales
<b>Company number</b>	08248096	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
Sinai Synagogue	HSBC Bank plc	Virgin Money
Roman Avenue	33 Park Row	370 Harrogate Rd
Leeds	Leeds	Leeds LS17 6QA
LS8 2AN	LS1 1LD	

### Independent examiner

Simon Bostrom FCIE

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a company limited by guarantee and was formed on 10 October 2012. It is governed by a memorandum and articles of association as amended by special resolutions on 19 December 2012 and 3 June 2017 and as amended on 9 December 2020, 26 May 2022 and 18 May 2023. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

# **Sinai Synagogue, Leeds**

## **Trustees' report (continued) for the year ended 31 December 2024**

### **Objectives and activities**

#### **The charity's objects**

the objects of the synagogue ('the objects') are to provide and maintain a place or places of public worship and to further or advance the religious, educational and charitable objectives of the Jewish faith.

#### **The charity's main activities**

The charity provides a number of activities including: religious services, a weekly parent and toddler group, educational and social programmes for the community, signposting to welfare support, communal suppers and youth groups.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

#### **Achievements and performance**

The last year has been one of Highs and Lows for Sinai; from the high of the Co-creation of a new Movement for Progressive Judaism (MPJ) in May 2025, which will encompass over a third of all synagogue membership in the UK, to the departure of Cantor Rachel Weston at the end of April 2025. The Co-creation of the MPJ is a major event in the lives of British Jewry. While it will make little difference to Sinai on a day-to-day basis, it strengthens our position in the wider British, European and World Jewish Communities. With 80 constituent communities, MPJ will be the largest Jewish organisation in Britain, in terms of member communities. This gives us all an increased say in British religious life.

Cantor Rachel's departure saddened many of our members. She brought a strength to aspects of Sinai's work, particularly with regards to music, bereavement and inter-faith activities. We reached an agreement which met the needs of both parties and while we cannot detail that agreement for legal reasons, we have no doubt that the decision reached was right for all involved. As the only progressive synagogue in Leeds and the largest progressive community in Yorkshire, Sinai is, of necessity, a broad 'church' (apologies for using this word but English fails us in providing a precise alternative). This year has seen that breadth of diversity more clearly than before, which saddens us. While we know that we can't please all the people all of the time, our aim is that we can please most of the people most of the time. In order to do this, we need to make sure that we are providing for the widest range of members.

This is especially true of the subject of Israel and Gaza. This has been a very difficult situation to handle. In December 2024, it was made clear just how contentious this issue was at the EGM, where just short of a 100 members (approximate a third of our adult members) voted on a motion about adopting the MRJ statement on Zionism. The result was just under 80% voting in favour, which is in line with the wider British Jewish community. In order to provide a space for the expression of a range of views, we hosted Solutions not Sides in November 2024, and were introduced to the views of an Israeli Jew and an Israeli Arab.

The events of 7 October 2023 continue to influence us as a community. Our sponsored hostage, Tal Shoham, a relative of a Sinai member, thankfully, has been released. Since then we have agreed to sponsor all those hostages who remain in Gaza, living and dead. Four Sinai members, Libi Fileman, Becky Teiger, Pazit Ziv and Lucy Nuttgens, read a prayer from our siddur at the remembrance service at UHC on 7 October 2024.

Planning permission for the new building was submitted to Leeds City Council in December 2024. However, following feedback from the planning team at Leeds City Council in February 2025, the developer withdrew the planning application in order to avoid the application being rejected and to try and remedy the issues raised. Discussions are continuing with all stakeholders and the trustees will report back to members at the AGM.

# **Sinai Synagogue, Leeds**

## **Trustees' report (continued) for the year ended 31 December 2024**

### **Achievements and performance continued**

Sinai continues to function only because of our wonderful staff and volunteers. We know that to achieve our aims, we need volunteers. We have a team of wardens who organise services, members who help with Chevra Kadisha, with education and, of course, those on the Board. We need more people in each of those roles if we are to make progress towards our aim of providing for all our members. We would also like to increase attendance at services, education events and social events.

Our Executive Director, David Israel, who was appointed in May 2024, has worked hard at raising the profile of Sinai within the wider Leeds Jewish community. Our Families and Programming Coordinator, Libi Fileman, who started in her role in June 2024, has run a number of very successful events for all members of the community, and our administrator Heidi and our caretaker Andy continue to hold everything together.

We also would like to record our deep gratitude to our volunteer gardener, Ken Ellis, who looked after our grounds at Sinai for over 40 years, and was still going strong into his 90s! Ken sadly passed away in March 2025 and we wish long life to his wife Ruth and his children Adam and Janet. May his memory be a blessing.

We express heartfelt thanks to all those involved, on behalf of the whole community.

### **Financial review**

Sinai's annual accounts for 2024 show a deficit after two years of running a surplus. The deficit was in line with expectations following the appointment of Cantor Rachel Weston as Sinai's spiritual leader in July 2023 and the appointment of David Israel as Executive Director and Libi Fileman as Families and Programming Coordinator in mid 2024.

Total income increased by £25,766, from £237,025 to £262,791, whilst total expenditure increased by £71,630, from £227,247 to £298,877, resulting in a deficit of £36,086.

The main reasons for the increase in expenditure were the increase in staff costs and the increase in levies payable due to the resumption of levies payable to the JJBS.

Looking ahead, the trustees are also expecting that 2025 will see a deficit in income versus expenditure.

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £229,692.

The trustees' policy is to retain reserves in order to enable the smooth running of the synagogue, including carrying out necessary repairs and refurbishments as required, and to enable an orderly winding up should the synagogue ever need to close. The trustees will review the reserves policy once there is more clarity on the new synagogue building.

# **Sinai Synagogue, Leeds**

## **Trustees' report (continued) for the year ended 31 December 2024**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

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

- select suitable accounting policies and 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;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on .....

Signed: ..... (Trustee)

Name: .....

# Sinai Synagogue, Leeds

## Independent examiner's report to the trustees of Sinai Synagogue, Leeds

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2024, which are set out on pages 7 to 14.

### Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) 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 charitable 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 charity's accounts as carried out under section 145 of the Charities Act ('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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the 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 charities 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.

Signed: ..... Name: Simon Bostrom FCIE

Date: .....

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Sinai Synagogue, Leeds**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 December 2024**

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
<b>Income from:</b>					
Subscriptions, donations and legacies	(2)	210,486	17,575	228,061	204,236
Fundraising activities		9,904	-	9,904	8,874
Charitable activities		17,098	-	17,098	18,880
Interest receivable		7,728	-	7,728	5,035
<b>Total income</b>		<b>245,216</b>	<b>17,575</b>	<b>262,791</b>	<b>237,025</b>
<b>Expenditure on:</b>					
Salaries, NI and pensions	(3)	144,486	-	144,486	92,254
Rabbi costs and expenses		1,063	-	1,063	9,049
Travel and subsistence		619	-	619	817
Freelance workers		1,698	-	1,698	13,809
Training and conferences		828	-	828	1,474
Grants and donations		1,744	6,584	8,328	5,691
Printing, postage and stationery		5,071	-	5,071	2,970
Telephone, internet and streaming		2,887	-	2,887	1,847
IT and software		3,582	-	3,582	1,011
Charity operating costs		13,770	-	13,770	10,524
Rates and water		1,226	-	1,226	1,351
Heat and light		14,584	-	14,584	8,900
Insurance		9,036	-	9,036	8,112
Repairs and maintenance		1,907	-	1,907	4,466
Security		2,715	5,090	7,805	6,856
Cleaning and waste		2,530	-	2,530	2,579
Independent examination		1,890	-	1,890	1,890
Legal and professional		186	-	186	425
Affiliation fees		242	-	242	1,297
Levies payable		47,528	5,795	53,323	29,528
Bank charges		2,316	-	2,316	2,100
100 club prizes		3,050	-	3,050	3,100
Depreciation		12,254	-	12,254	12,401
Bad debts		6,196	-	6,196	4,796
<b>Total expenditure</b>		<b>281,408</b>	<b>17,469</b>	<b>298,877</b>	<b>227,247</b>
<b>Net income / (expenditure)</b>		<b>(36,192)</b>	<b>106</b>	<b>(36,086)</b>	<b>9,778</b>
<b>Fund balances brought forward</b>		<b>1,165,988</b>	<b>13,707</b>	<b>1,179,695</b>	<b>1,169,917</b>
<b>Fund balances carried forward</b>	(4)	<b>1,129,796</b>	<b>13,813</b>	<b>1,143,609</b>	<b>1,179,695</b>

All incoming resources and resources expended derive from continuing activities.

**Sinai Synagogue, Leeds**  
**Balance sheet**  
**as at 31 December 2024**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets (5)	900,104	-	900,104	912,358
<b>Total fixed assets</b>	<u>900,104</u>	<u>-</u>	<u>900,104</u>	<u>912,358</u>
<b>Current assets</b>				
Debtors and prepayments (6)	76,268	3,009	79,277	64,190
Current asset investments (7)	165,237	-	165,237	131,050
Cash at bank and in hand (8)	29,236	10,804	40,040	97,820
<b>Total current assets</b>	<u>270,741</u>	<u>13,813</u>	<u>284,554</u>	<u>293,060</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals (9)	41,049	-	41,049	25,723
<b>Total current liabilities</b>	<u>41,049</u>	<u>-</u>	<u>41,049</u>	<u>25,723</u>
<b>Net current assets / (liabilities)</b>	<u>229,692</u>	<u>13,813</u>	<u>243,505</u>	<u>267,337</u>
<b>Net assets</b>	<u>1,129,796</u>	<u>13,813</u>	<u>1,143,609</u>	<u>1,179,695</u>
<b>Funds</b>				
Unrestricted funds	1,129,796	-	1,129,796	1,165,988
Restricted funds	-	13,813	13,813	13,707
<b>Total funds</b>	<u>1,129,796</u>	<u>13,813</u>	<u>1,143,609</u>	<u>1,179,695</u>

For the year ending 31 December 2024 the charitable 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 charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on .....

Signed: ..... (Trustee)

Name: .....

# **Sinai Synagogue, Leeds**

## **Notes to the accounts**

### **for the year ended 31 December 2024**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Grants payable with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

##### **Grants payable without performance conditions**

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

# **Sinai Synagogue, Leeds**

## **Notes to the accounts**

### **for the year ended 31 December 2024**

#### **1 Accounting policies continued**

##### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years to a residual value of £85,000

Property improvements: over 25 years

Project and office equipment: over 5 years

Computer equipment: over 4 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**Sinai Synagogue, Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 December 2024**

2 Grants and donations	2024	2024	2024	2023
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Subscriptions	148,976	-	148,976	121,436
Subscriptions - JJBS	26,090	-	26,090	1,364
Voluntary contributions - BoD	-	1,972	1,972	1,689
Voluntary contributions - LJRC	-	4,903	4,903	4,402
Donations and legacies	8,020	3,765	11,785	36,445
Community Security Trust (CST)	-	5,090	5,090	5,977
Gift aid	27,400	1,845	29,245	31,623
Other grants and donations	-	-	-	1,300
	<u>210,486</u>	<u>17,575</u>	<u>228,061</u>	<u>204,236</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	134,924	90,194
Social security costs	12,361	7,094
Employment allowance	(5,000)	(5,850)
Pensions	2,201	816
	<u>144,486</u>	<u>92,254</u>

The average number of employees during the year was 6, being an average of 3.7 full time equivalent (2023: 4.9, 3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	2,201	816
Amount of any contributions outstanding at the year end	149	110

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
High Holy Day Appeal 2023	6,584	-	6,584	-	-
High Holy Day Appeal 2024	-	4,566	-	-	4,566
Leeds Jewish Rep. Cou. (LJRC)	7,376	5,649	3,500	-	9,525
Board of Deputies (BoD)	(253)	2,270	2,295	-	(278)
Community Security Trust	-	5,090	5,090	-	-
	<u>13,707</u>	<u>17,575</u>	<u>17,469</u>	<u>-</u>	<u>13,813</u>

Fund name	Purpose of restriction
High Holy Day Appeal 2023	Funds raised through the annual appeal donated to charities.
High Holy Day Appeal 2024	Funds raised through the annual appeal donated to charities.
Leeds Jewish Rep. Cou. (LJRC)	Voluntary levies paid by members and passed on to the LJRC
Board of Deputies (BoD)	Voluntary levies paid by members and passed on to the BoD
Community Security Trust	Grant funding towards the security costs of the Synagogue.

**Sinai Synagogue, Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 December 2024**

<b>5 Tangible assets</b>	Computer equipment	Fixtures and fittings	Improvements to property	Freehold property	Total
<b>Cost</b>	£	£	£	£	£
At 1 January 2024	12,298	121,620	121,207	1,005,230	1,260,355
Additions	-	-	-	-	-
At 31 December 2024	12,298	121,620	121,207	1,005,230	1,260,355
<b>Depreciation</b>					
At 1 January 2024	12,298	113,991	52,209	169,499	347,997
Charge for year	-	2,974	4,847	4,433	12,254
At 31 December 2024	12,298	116,965	57,056	173,932	360,251
<b>Net book value</b>					
At 31 December 2024	-	4,655	64,151	831,298	900,104
At 31 December 2023	-	7,629	68,998	835,731	912,358
<b>6 Debtors and prepayments</b>				2024	2023
				£	£
Debtors				43,815	42,376
(less provision for doubtful debts)				(6,674)	(25,000)
Prepayments				3,216	3,635
Accrued income				35,519	38,458
Other debtors				3,401	4,721
				79,277	64,190
<b>7 Current asset investments</b>				2024	2023
				£	£
Cash equivalents on deposit				165,237	131,050
				165,237	131,050
<b>8 Cash at bank and in hand</b>				2024	2023
				£	£
Cash at bank				39,877	97,647
Cash in hand				163	173
				40,040	97,820
<b>9 Creditors and accruals</b>				2024	2023
				£	£
Creditors				25,508	9,712
Accruals				15,541	14,980
Subs and fees received in advance				-	222
Taxation and social security				-	809
				41,049	25,723

**Sinai Synagogue, Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 December 2024**

**10 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

During the year Helen Michael received remuneration of £1,201. No trustee received any remuneration or benefit during the previous year.

## Sinai Synagogue, Leeds

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2024

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
<b>Income</b>						
Subscriptions, donations and legacies	210,486	184,344	17,575	19,892	228,061	204,236
Fundraising activities	9,904	8,874	-	-	9,904	8,874
Charitable activities	17,098	18,880	-	-	17,098	18,880
Interest receivable	7,728	5,035	-	-	7,728	5,035
<b>Total income</b>	<b>245,216</b>	<b>217,133</b>	<b>17,575</b>	<b>19,892</b>	<b>262,791</b>	<b>237,025</b>
<b>Expenditure</b>						
Salaries, NI and pensions	144,486	92,254	-	-	144,486	92,254
Rabbi costs and expenses	1,063	9,049	-	-	1,063	9,049
Travel and subsistence	619	817	-	-	619	817
Freelance workers	1,698	13,809	-	-	1,698	13,809
Training and conferences	828	1,474	-	-	828	1,474
Grants and donations	1,744	448	6,584	5,243	8,328	5,691
Printing, postage and stationery	5,071	2,970	-	-	5,071	2,970
Telephone, internet and streaming	2,887	1,847	-	-	2,887	1,847
IT and software	3,582	1,011	-	-	3,582	1,011
Charity operating costs	13,770	10,524	-	-	13,770	10,524
Rates and water	1,226	1,351	-	-	1,226	1,351
Heat and light	14,584	8,900	-	-	14,584	8,900
Insurance	9,036	8,112	-	-	9,036	8,112
Repairs and maintenance	1,907	4,466	-	-	1,907	4,466
Security	2,715	879	5,090	5,977	7,805	6,856
Cleaning and waste	2,530	2,579	-	-	2,530	2,579
Independent examination	1,890	1,890	-	-	1,890	1,890
Legal and professional	186	425	-	-	186	425
Affiliation fees	242	47	-	1,250	242	1,297
Levies payable	47,528	23,733	5,795	5,795	53,323	29,528
Bank charges	2,316	2,100	-	-	2,316	2,100
100 club prizes	3,050	3,100	-	-	3,050	3,100
Depreciation	12,254	12,401	-	-	12,254	12,401
Bad debts	6,196	4,796	-	-	6,196	4,796
<b>Total expenditure</b>	<b>281,408</b>	<b>208,982</b>	<b>17,469</b>	<b>18,265</b>	<b>298,877</b>	<b>227,247</b>
<b>Net income / (expenditure)</b>	<b>(36,192)</b>	<b>8,151</b>	<b>106</b>	<b>1,627</b>	<b>(36,086)</b>	<b>9,778</b>
<b>Fund balances brought forward</b>	<b>1,165,988</b>	<b>1,157,837</b>	<b>13,707</b>	<b>12,080</b>	<b>1,179,695</b>	<b>1,169,917</b>
<b>Fund balances carried forward</b>	<b>1,129,796</b>	<b>1,165,988</b>	<b>13,813</b>	<b>13,707</b>	<b>1,143,609</b>	<b>1,179,695</b>

**SINAI SYNAGOGUE, LEEDS**

England & Wales - Charity number 1149738

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# Accounts

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# **Sinai Synagogue, Leeds**

Charity number 1149738

A company limited by guarantee number 08248096

## **Annual Report and Financial Statements**

**for the year ended 31 December 2023**



**WYCAS**  
COMMUNITY ACCOUNTING  
WEST YORKSHIRE

# **Sinai Synagogue, Leeds**

## **Annual Report and Financial Statements for the year ended 31 December 2023**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# Sinai Synagogue, Leeds

## Trustees' report for the year ended 31 December 2023

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Jeremy Jacob	Chair	Appointed 30 May 2023
Bernard Nelson	Treasurer	
Antony Bryant		
Pippa Brook		Resigned 18 May 2023
Susan Bartfield		Resigned 18 May 2023
Robert Bartfield		Resigned 18 May 2023
Valerie Mogendorff		Resigned 18 May 2023
Carol Adams		Resigned 18 May 2023
Jonathan Lewis		Resigned 18 May 2023
Ronald Millet		
Megan Hydes		
Daniel Raanan		Appointed 21 July 2022
Naomi Raanan		Appointed 21 July 2022
Lucy Nuttgens		Appointed 21 July 2022
Julie-Anne Moody-Webster		Appointed 18 May 2023
Michael Baim		Appointed 18 May 2023
Robert Cohen		Appointed 18 May 2023
<b>Charity number</b>	1149738	Registered in England and Wales
<b>Company number</b>	08248096	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
Sinai Synagogue	HSBC Bank plc	Virgin Money
Roman Avenue	33 Park Row	370 Harrogate Rd
Leeds	Leeds	Leeds LS17 6QA
LS8 2AN	LS1 1LD	

### Independent examiner

Simon Bostrom FCIE

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a company limited by guarantee and was formed on 10 October 2012. It is governed by a memorandum and articles of association as amended by special resolutions on 19 December 2012 and 3 June 2017 and as amended on 9 December 2020, 26 May 2022 and 18 May 2023. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

# **Sinai Synagogue, Leeds**

## **Trustees' report (continued) for the year ended 31 December 2023**

### **Objectives and activities**

#### **The charity's objects**

the objects of the synagogue ('the objects') are to provide and maintain a place or places of public worship and to further or advance the religious, educational and charitable objectives of the Jewish faith.

#### **The charity's main activities**

The charity provides a number of activities including: religious services, a weekly parent and toddler group, educational and social programmes for the community, signposting to welfare support, communal suppers and youth groups.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

#### **Achievements and performance**

The past year, in which Sinai reached two-thirds of the way to the age of 120, has been an extraordinary one.

On the positive side, Chazan Rachel Weston has been employed as our spiritual leader.

During this time she has taken us through all the major points of the year except Shavuot, and also many Shabbatot. We have benefitted from her cantorial skills, and also her skills in facilitating discussions, supporting individual members, and building inter-faith links.

We have also made progress with the new building, but we have an outline plan from the builders which aligns with initial comments received from Leeds city council. Our new space will be smaller than we have been used to, but, I hope, be in full working order, and better fitted to the needs of our community as we approach the start of the 58th century.

The wider Reform movement, together with the Liberal movement have made significant strides in the co-creation of "Progressive Judaism", which will be a new umbrella body. We had an informative visit, during Chanukah, from the leaders of the two organisations, Rabbi Josh Levy (Reform) and Rabbi Charley Baginsky (Liberal). A Sinai member, Becky Teiger, sits on the advisory board for the co-creation, in a personal capacity.

We were also privileged to hold the hustings for elections to the senior roles at the Board of Deputies, demonstrating again our role in the wider community.

Less happily, we have lost our Community Director, Becky Teiger, who has moved on to a wider role in the community, as Deputy CEO of the Leeds Jewish Welfare Board. She goes with our great thanks, and with our best wishes for her future. A new, smaller role has been approved by the Board of Trustees of Executive Director. At the time of writing this has been advertised, but not yet appointed. This role will go some way to replacing that of Community Director, however, there will still be a great need for volunteers to step up and keep the community running.

We have also had changes in our education team, and I am pleased that we have appointed Libi Fileman to the role of Programming and Families Coordinator.

On the negative side, the events of last Simchat Torah (7 October 2023) have loomed large over everything else this year. Our thoughts are with all those impacted by the appalling events of 7 October, and especially with our member (who I will not name here) who has a relative, Tal Shoham, still held hostage, and with Tal himself; we wish him hazak to survive his ordeal. Tal has been "adopted" by Sinai under the Board of Deputies scheme; his photograph is in the lobby, and also on a placard which moves to appropriate seats in the building (mostly in the sanctuary, but moved to a table in the Malcolm Featherman hall for our communal seder).

# **Sinai Synagogue, Leeds**

## **Trustees' report (continued) for the year ended 31 December 2023**

### **Achievements and performance - continued**

Our community is extremely heterogeneous. We have a very broad range of opinion among our members, especially on the issues raised following the Hamas raid and the Israeli government's response. Heterogeneity, and polite, respectful, reasoned debate on issues is, in my opinion, positively good and reflects our Progressive values. We need to strive hard to ensure that we remain a community that can discuss these, and other, difficult issues, about which there are deeply held views. We need to deal with the divisions and fear inside our community with compassion and understanding, or we will not be able to be a force for good to influence the world outside our community.

Let me end on a positive note. Sinai could not function without the many, many people who give up their time voluntarily for a wide variety of tasks, from wardening services, to preparing and clearing up after chavurah suppers, to education, to maintaining the fabric of the building both internal and external, maintaining the garden and so much else, not least that of being a trustee. I am not going to attempt to name everyone who has given their time for the benefit of our Sinai community, as I would be bound to commit the sin of omitting someone. We also could not function without our employees who shoulder some of the hard graft: our administrator, Heidi Sizer, and caretaker Andy Ingleby, not to mention their respective families. Our communal thanks go to all.

Jeremy Jacob  
Chair

### **Financial review**

Sinai's annual accounts for 2023 show, for the second year running, a surplus, albeit reduced compared with 2022, of income over expenditure.

Total income reduced by £27,336, from £264,361 to £237,025, whilst total expenditure increased by £18,450, from £208,797 to £227,247, resulting in a surplus of £9,778.

It should be noted that income over 2022 was boosted by the receipt of a legacy, and in comparison to 2021 total income was £5,901 higher over 2023.

The main reason for the increase in expenditure was the increase in staff costs due to the appointment of Cantor Rachel Weston as Sinai's spiritual leader in July 2023.

The trustees are mindful of the fact that it may be difficult to produce a surplus for 2024, which was one of the reasons for this year's increase in membership fees, and are looking at ways to increase income over the next few years.

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £253,630.

The trustees' policy is to retain reserves in order to enable the smooth running of the synagogue, including carrying out necessary repairs and refurbishments as required, and to enable an orderly winding up should the synagogue ever need to close. The trustees will review the reserves policy once there is more clarity on the new synagogue building.

## **Sinai Synagogue, Leeds**

### **Trustees' report (continued) for the year ended 31 December 2023**

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

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

select suitable accounting policies and 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;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 16 May 2024

Bernard Nelson (Trustee)

# **Sinai Synagogue, Leeds**

## **Independent examiner's report to the trustees of Sinai Synagogue, Leeds**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2023, which are set out on pages 7 to 14.

### **Responsibilities and basis of report**

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) 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 charitable 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 charity's accounts as carried out under section 145 of the Charities Act ('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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the 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 charities 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.

Simon Bostrom FCIE

17 May 2024

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Sinai Synagogue, Leeds**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 December 2023**

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income from:</b>					
Subscriptions, donations and legacies	(2)	184,344	19,892	204,236	249,038
Fundraising activities		8,874	-	8,874	6,203
Charitable activities		18,880	-	18,880	7,887
Interest receivable		5,035	-	5,035	1,233
<b>Total income</b>		<u>217,133</u>	<u>19,892</u>	<u>237,025</u>	<u>264,361</u>
<b>Expenditure on:</b>					
Salaries, NI and pensions	(3)	92,254	-	92,254	46,065
Rabbi costs and expenses		9,049	-	9,049	11,843
Travel and subsistence		817	-	817	107
Freelance workers		13,809	-	13,809	19,890
Training and conferences		1,474	-	1,474	805
Grants and donations		448	5,243	5,691	1,678
Printing, postage and stationery		2,970	-	2,970	3,281
Telephone and internet		2,024	-	2,024	1,618
IT and software		834	-	834	430
Charity operating costs		10,524	-	10,524	5,963
Rates and water		1,351	-	1,351	1,182
Heat and light		8,900	-	8,900	7,614
Cemetery upkeep		-	-	-	1,512
Insurance		8,112	-	8,112	7,911
Repairs and maintenance		4,466	-	4,466	9,460
Security		879	5,977	6,856	5,370
Cleaning and waste		2,579	-	2,579	1,573
Independent examination		1,890	-	1,890	1,800
Legal and professional		425	-	425	738
Affiliation fees		47	1,250	1,297	28,040
Levies payable		23,733	5,795	29,528	28,780
Bank charges		2,100	-	2,100	1,899
100 club prizes		3,100	-	3,100	2,550
Depreciation		12,401	-	12,401	12,543
Bad debts		4,796	-	4,796	6,145
<b>Total expenditure</b>		<u>208,982</u>	<u>18,265</u>	<u>227,247</u>	<u>208,797</u>
<b>Net income / (expenditure)</b>		<u>8,151</u>	<u>1,627</u>	<u>9,778</u>	<u>55,564</u>
<b>Fund balances brought forward</b>		<u>1,157,837</u>	<u>12,080</u>	<u>1,169,917</u>	<u>1,114,353</u>
<b>Fund balances carried forward</b>	(4)	<u>1,165,988</u>	<u>13,707</u>	<u>1,179,695</u>	<u>1,169,917</u>

All incoming resources and resources expended derive from continuing activities.

**Sinai Synagogue, Leeds**  
**Balance sheet**  
**as at 31 December 2023**

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	(5)	<u>912,358</u>	<u>-</u>	<u>912,358</u>	<u>921,460</u>
<b>Total fixed assets</b>		<u>912,358</u>	<u>-</u>	<u>912,358</u>	<u>921,460</u>
<b>Current assets</b>					
Debtors and prepayments	(6)	64,190	-	64,190	36,222
Current asset investments	(7)	131,050	-	131,050	80,000
Cash at bank and in hand	(8)	<u>84,113</u>	<u>13,707</u>	<u>97,820</u>	<u>153,888</u>
<b>Total current assets</b>		<u>279,353</u>	<u>13,707</u>	<u>293,060</u>	<u>270,110</u>
<b>Current liabilities:</b>					
<b>amounts falling due within one year</b>					
Creditors and accruals	(9)	<u>25,723</u>	<u>-</u>	<u>25,723</u>	<u>21,653</u>
<b>Total current liabilities</b>		<u>25,723</u>	<u>-</u>	<u>25,723</u>	<u>21,653</u>
<b>Net current assets / (liabilities)</b>		<u>253,630</u>	<u>13,707</u>	<u>267,337</u>	<u>248,457</u>
<b>Net assets</b>		<u>1,165,988</u>	<u>13,707</u>	<u>1,179,695</u>	<u>1,169,917</u>
<b>Funds</b>					
Unrestricted funds		1,165,988	-	1,165,988	1,157,837
Restricted funds		<u>-</u>	<u>13,707</u>	<u>13,707</u>	<u>12,080</u>
<b>Total funds</b>		<u>1,165,988</u>	<u>13,707</u>	<u>1,179,695</u>	<u>1,169,917</u>

For the year ending 31 December 2023 the charitable 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 charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 16 May 2024

Bernard Nelson (Trustee)

# **Sinai Synagogue, Leeds**

## **Notes to the accounts**

### **for the year ended 31 December 2023**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Grants payable with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

##### **Grants payable without performance conditions**

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

# **Sinai Synagogue, Leeds**

## **Notes to the accounts**

### **for the year ended 31 December 2023**

#### **1 Accounting policies continued**

##### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years to a residual value of £85,000

Property improvements: over 25 years

Project and office equipment: over 5 years

Computer equipment: over 4 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**Sinai Synagogue, Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 December 2023**

2 Grants and donations	2023	2023	2023	2022
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Subscriptions	121,436	-	121,436	134,781
Subscriptions - JJBS	1,364	-	1,364	20,163
Voluntary contributions - BoD	-	1,689	1,689	1,299
Voluntary contributions - LJRC	-	4,402	4,402	4,606
Donations and legacies	30,952	5,493	36,445	49,971
Community Security Trust (CST)	-	5,977	5,977	5,146
Gift aid	29,292	2,331	31,623	33,072
Other grants and donations	1,300	-	1,300	-
	<u>184,344</u>	<u>19,892</u>	<u>204,236</u>	<u>249,038</u>

3 Staff costs and numbers	2023	2022
	£	£
Gross salaries	90,194	45,107
Social security costs	7,094	2,850
Employment allowance	(5,850)	(2,413)
Pensions	816	521
	<u>92,254</u>	<u>46,065</u>

The average number of employees during the year was 4.9, being an average of 3 full time equivalent (2022: 4, 2.5 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023	2022
	£	£
Costs of the scheme to the charity for the year	816	521
Amount of any contributions outstanding at the year end	110	73

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Leeds Jewish Rep. Cou. (LJRC)	6,837	5,289	4,750	-	7,376
Board of Deputies (BoD)	-	2,042	2,295	-	(253)
Community Security Trust	-	5,977	5,977	-	-
High Holy Day Appeal 2022	5,243	-	5,243	-	-
High Holy Day Appeal 2023	-	6,584	-	-	6,584
	<u>12,080</u>	<u>19,892</u>	<u>18,265</u>	<u>-</u>	<u>13,707</u>

Fund name	Purpose of restriction
Leeds Jewish Rep. Cou. (LJRC)	Voluntary levies paid by members and passed on to the LJRC
Board of Deputies (BoD)	Voluntary levies paid by members and passed on to the BoD
Community Security Trust	Grant funding towards the security costs of the Synagogue.
High Holy Day Appeal 2022	Funds raised through the annual appeal donated to charities.
High Holy Day Appeal 2023	Funds raised through the annual appeal donated to charities.

**Sinai Synagogue, Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 December 2023**

<b>5 Tangible assets</b>	Computer equipment	Fixtures and fittings	Improvement	Freehold property	Total
<u>Cost</u>	£	£	£	£	£
At 1 January 2023	12,298	118,321	121,207	1,005,230	1,257,056
Additions	-	3,299	-	-	3,299
At 31 December 2023	<u>12,298</u>	<u>121,620</u>	<u>121,207</u>	<u>1,005,230</u>	<u>1,260,355</u>
<u>Depreciation</u>					
At 1 January 2023	12,151	111,017	47,362	165,066	335,596
Charge for year	147	2,974	4,847	4,433	12,401
At 31 December 2023	<u>12,298</u>	<u>113,991</u>	<u>52,209</u>	<u>169,499</u>	<u>347,997</u>
<u>Net book value</u>					
At 31 December 2023	<u>-</u>	<u>7,629</u>	<u>68,998</u>	<u>835,731</u>	<u>912,358</u>
At 31 December 2022	<u>147</u>	<u>7,304</u>	<u>73,845</u>	<u>840,164</u>	<u>921,460</u>
<b>6 Debtors and prepayments</b>				2023	2022
				£	£
Debtors				42,376	39,395
(less provision for doubtful debts)				(25,000)	(20,204)
Prepayments				3,635	2,691
Accrued income				38,458	14,340
Other debtors				4,721	-
				<u>64,190</u>	<u>36,222</u>
<b>7 Current asset investments</b>				2023	2022
				£	£
Cash equivalents on deposit				131,050	80,000
				<u>131,050</u>	<u>80,000</u>
<b>8 Cash at bank and in hand</b>				2023	2022
				£	£
Cash at bank				97,647	153,556
Cash in hand				173	332
				<u>97,820</u>	<u>153,888</u>
<b>9 Creditors and accruals</b>				2023	2022
				£	£
Creditors				9,712	12,913
Accruals				14,980	7,120
Subs and fees received in advance				222	846
Taxation and social security				809	701
Other creditors				-	73
				<u>25,723</u>	<u>21,653</u>

**Sinai Synagogue, Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 December 2023**

**10 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

## Sinai Synagogue, Leeds

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2023

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Subscriptions, donations and legacie	184,344	230,324	19,892	18,714	204,236	249,038
Fundraising activities	8,874	6,203	-	-	8,874	6,203
Charitable activities	18,880	7,887	-	-	18,880	7,887
Interest receivable	5,035	1,233	-	-	5,035	1,233
<b>Total income</b>	<b>217,133</b>	<b>245,647</b>	<b>19,892</b>	<b>18,714</b>	<b>237,025</b>	<b>264,361</b>
<b>Expenditure</b>						
Salaries, NI and pensions	92,254	46,065	-	-	92,254	46,065
Rabbi costs and expenses	9,049	11,843	-	-	9,049	11,843
Travel and subsistence	817	107	-	-	817	107
Freelance workers	13,809	19,890	-	-	13,809	19,890
Vehicle hire and running costs	-	-	-	-	-	-
Training and conferences	1,474	805	-	-	1,474	805
Grants and donations	448	634	5,243	1,044	5,691	1,678
Printing, postage and stationery	2,970	3,281	-	-	2,970	3,281
Telephone and internet	2,024	1,618	-	-	2,024	1,618
IT and software	834	430	-	-	834	430
Charity operating costs	10,524	5,963	-	-	10,524	5,963
Rates and water	1,351	1,182	-	-	1,351	1,182
Heat and light	8,900	7,614	-	-	8,900	7,614
Cemetery upkeep	-	1,512	-	-	-	1,512
Insurance	8,112	7,911	-	-	8,112	7,911
Repairs and maintenance	4,466	9,460	-	-	4,466	9,460
Security	879	224	5,977	5,146	6,856	5,370
Cleaning and waste	2,579	1,573	-	-	2,579	1,573
Independent examination	1,890	1,800	-	-	1,890	1,800
Legal and professional	425	738	-	-	425	738
Affiliation fees	47	26,840	1,250	1,200	1,297	28,040
Levies payable	23,733	23,480	5,795	5,300	29,528	28,780
Bank charges	2,100	1,899	-	-	2,100	1,899
100 club prizes	3,100	2,550	-	-	3,100	2,550
Depreciation	12,401	12,543	-	-	12,401	12,543
Bad debts	4,796	6,145	-	-	4,796	6,145
<b>Total expenditure</b>	<b>208,982</b>	<b>196,107</b>	<b>18,265</b>	<b>12,690</b>	<b>227,247</b>	<b>208,797</b>
<b>Net income / (expenditure)</b>	<b>8,151</b>	<b>49,540</b>	<b>1,627</b>	<b>6,024</b>	<b>9,778</b>	<b>55,564</b>
<b>Transfers between funds</b>	<b>-</b>	<b>(201)</b>	<b>-</b>	<b>201</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>8,151</b>	<b>49,339</b>	<b>1,627</b>	<b>6,225</b>	<b>9,778</b>	<b>55,564</b>
<b>Fund balances brought forward</b>	<b>1,157,837</b>	<b>1,108,498</b>	<b>12,080</b>	<b>5,855</b>	<b>1,169,917</b>	<b>1,114,353</b>
<b>Fund balances carried forward</b>	<b>1,165,988</b>	<b>1,157,837</b>	<b>13,707</b>	<b>12,080</b>	<b>1,179,695</b>	<b>1,169,917</b>

**SINAI SYNAGOGUE, LEEDS**

England & Wales - Charity number 1149738

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# Accounts

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# **Sinai Synagogue, Leeds**

Charity number 1149738

A company limited by guarantee number 08248096

## **Annual Report and Financial Statements** **for the year ended 31 December 2022**



West Yorkshire Community Accounting Service

# **Sinai Synagogue, Leeds**

## **Annual Report and Financial Statements for the year ended 31 December 2022**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# Sinai Synagogue, Leeds

## Trustees' report for the year ended 31 December 2022

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Antony Bryant	Chair	
Tomas Cohen	Vice Chair	Retired 26 May 2022
Jeremy Bloom	Secretary	Retired 26 May 2022
Bernard Nelson	Treasurer	
Pippa Brook	Secretary from 26 May 2022	
David Israel		Retired 26 May 2022
Gwynneth Lewis		Resigned 21 July 2022
Susan Bartfield		
Robert Bartfield		
Valerie Mogendorff		
Carol Adams		
Jonathan Lewis		
Ronald Millet		
Megan Hydes		
Daniel Raanan		Appointed 21 July 2022
Naomi Raanan		Appointed 21 July 2022
Lucy Nuttgens		Appointed 21 July 2022
<b>Charity number</b>	1149738	Registered in England and Wales
<b>Company number</b>	08248096	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
Sinai Synagogue	HSBC Bank plc	Virgin Money
Roman Avenue	33 Park Row	370 Harrogate Rd
Leeds	Leeds	Leeds LS17 6QA
LS8 2AN	LS1 1LD	

### Independent examiner

Simon Bostrom FCIE

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a company limited by guarantee and was formed on 10 October 2012. It is governed by a memorandum and articles of association as amended by special resolutions on 19 December 2012 and 3 June 2017 and as amended on 9 December 2020 and 26 May 2022. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

# **Sinai Synagogue, Leeds**

## **Trustees' report (continued) for the year ended 31 December 2022**

### **Objectives and activities**

#### **The charity's objects**

the objects of the synagogue ('the objects') are to provide and maintain a place or places of public worship and to further or advance the religious, educational and charitable objectives of the Jewish faith.

#### **The charity's main activities**

The charity provides a number of activities including: religious services, a weekly parent and toddler group, educational and social programmes for the community, signposting to welfare support, communal suppers and youth groups.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

#### **Achievements and performance**

The period since the AGM 2021, when I became Chair of Sinai, has certainly been an interesting one. In May 2021 we were still deep in the midst of the pandemic, all services were online and we had recently parted company with Rabbi Strasko. A few bar/batmitzvah services had been held in the synagogue, and so there were guidelines in place which we used as the basis for Shabbat services and eventually for High Holy Day services, welcoming 5782 in hybrid form.

There were differing views amongst trustees and members in general about the pace with which we should start to resume all manner of activities, not just services. The process has been slow but considered, and in the past year we have held all manner of services and events in the synagogue building. Attendance, however, is still below the pre-COVID era, and this is something that can be observed across all congregations and denominations, locally and nationally. It may be that the new era will necessitate accommodation of hybrid events and a wider range of alternatives than were on offer previously.

One Sinai event that was very well attended was the recent SGM. The key topic was consideration of the motion to redevelop the current site, demolish the synagogue and build a new one more suited to the current climate in all senses of the word. Various issues of governance and composition of the Board were also under discussion. The format for this meeting was very different from previous ones. Formalities were kept to a minimum, with ample opportunity to talk to other members and enjoy good food and a convivial atmosphere. Both motions were passed overwhelmingly, and the feedback from congregants and visitors was positive and supportive.

At the SGM we were also able to confirm the new role of Becky Teiger as our Community Director. Becky has of course been heavily involved in a whole gamut of Sinai activities and events for many years, so her new role is in part a continuation of this. But the role itself is now clearly defined and fits into an overall structure of staff and responsibilities, including co-ordinators for 'Early Years', Stacey Hills, and 'Programming & Families', Barney Kessler. The structure allows sufficient flexibility when we finally manage to complete our recruitment process.

We have just celebrated Pesach, including our first communal seder since 2019, a festival where we recall the Exodus from Egypt and the start of 40 years wandering in the desert. The plans to rebuild the synagogue will also necessitate a period of 'wandering'; something that many other congregations have had to face while they wait for a new building to be completed. We will need to consider a variety of interim measures to encompass synagogue administration, services, social events, education, and the many other aspects of congregational life. Several members are already working on this, but we welcome offers and ideas from one and all. An initial consultation took place on 28/29 April; the first of many in the coming months.

The forthcoming AGM will start with ratification of the governance changes discussed at the SGM. The motion on this was passed overwhelmingly at the time but we had to gain confirmation from The Charity Commission. This has now been received but requires confirmation. Assuming this all goes ahead we will need to elect a new Board and Chair, with the possibility of two co-chairs being elected.

# **Sinai Synagogue, Leeds**

## **Trustees' report (continued) for the year ended 31 December 2022**

### **Achievements and performance - continued**

Over the past year we have welcomed several new trustees and I am keen that this proves to be a continuing trend. The past few years has demonstrated that Sinai has an incredible wealth of talent and willingness which we need to foster and bring forward. The Rabbinic Recruitment Working Party was deliberately set up to comprise a range of members of different ages, backgrounds, and experiences. This has proved to be an exemplary strategy, and I am hoping that some members of that group will move on to become trustees or take on other roles. Likewise with regard to the group working on the new building, and the many other groups of members working on a whole host of other aspects of congregational life.

Clearly as a congregation Sinai is entering a period of several major challenges, at a time of wider uncertainty, but the option to 'stay put' is not realistic. Just recently (April 2023), the MRJ has announced that it is joining with Liberal Judaism to form a joint organization for British Progressive Judaism, something that many of us have been urging for many years. The full ramifications of this will be clarified over the coming months, but it means that Sinai is now part of an organization of 80+ congregations representing 30% of British Jewry. Changes are also afoot locally and Sinai is a full and welcome participant in the ways in which the Leeds Jewish community is adapting to new challenges and possibilities.

As Progressive Jews we face other concerns in the light of the proposed policies and strategies of the current Israeli government. Amongst our members there is a wide range of views on these developments and we need to be tolerant of other people's opinions in our discussions, something that I would hope is part of Sinai's minhag.

Let me end by again thanking all those whose continuing efforts have enabled us to weather the past few years. This includes those who lead our services, conduct life-cycle events, arrange various events – including catering – and those who ensure there is security cover, also the various technical specialists and others who ensure that our on-line systems are up-and-running whenever required. I cannot name everyone but must mention Heidi Sizer, our administrator, and Andy Ingleby, our caretaker, for their invaluable inputs. I also note the significant roles undertaken by Gwynneth Lewis with our conversion candidates and Helen Michaels with Kivunim and related educational activities. Helen has been assisted by Lucy Nuttgens who will be taking over from Gwynneth in the coming months. In the past year our gardener, Ken Ellis, has celebrated his 90th birthday, but his horticultural efforts show no sign of diminution: Mazal Tov and many thanks to him.

I must also thank Pippa Brook, Hon Secretary, and Bernard Nelson, Hon Treasurer, for their assistance; also the other trustees. I look forward to working with the new Board and Chair or Co-chairs in the coming year.

### **Financial review**

Sinai's annual accounts for 2022 show, for the first time in many years, a surplus of £55,564, compared to a deficit of £22,708 reported in 2021.

The main reasons for this outcome are that, on the income side, we received a legacy of over £34,000 from the estate of the late Eleanor Wexler, for which we are very grateful, whilst on the expenditure side, staff costs were some £34,000 lower due to not having our own rabbi in post over the year.

Total income increased by £33,237, from £231,124 to £264,361 whilst total expenditure reduced by £45,035 from £253,832, to £208,797.

The increase in reserves leaves the synagogue in a better place to meet the costs that are likely to be incurred in relation to the new synagogue building that was voted for at the SGM held on 19 February 2023, plus the appointment of a new minister once a suitable candidate is identified.

# **Sinai Synagogue, Leeds**

## **Trustees' report (continued) for the year ended 31 December 2022**

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £236,377.

The trustees' policy is to retain reserves in order to enable the smooth running of the synagogue, including carrying out necessary repairs and refurbishments as required, and to enable an orderly winding up should the synagogue ever need to close. The trustees will review the reserves policy once there is more clarity on the new synagogue building.

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

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

select suitable accounting policies and 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;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

approved by the board of trustees on 11 May 2023

Bernard Nelson (Trustee)

# **Sinai Synagogue, Leeds**

## **Independent examiner's report to the trustees of Sinai Synagogue, Leeds**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2022, which are set out on pages 7 to 14.

### **Responsibilities and basis of report**

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) 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 charitable 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 charity's accounts as carried out under section 145 of the Charities Act ('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**

Since the charitable company's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACIE which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the 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 charities 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.

Simon Bostrom FCIE

12 May 2023

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Sinai Synagogue, Leeds**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 December 2022**

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income from:</b>					Restated
Subscriptions, donations and legacies	(2)	230,324	18,714	249,038	211,584
Fundraising activities		6,203	-	6,203	11,472
Charitable activities		7,887	-	7,887	6,564
Interest receivable		1,233	-	1,233	1,504
<b>Total income</b>		<b>245,647</b>	<b>18,714</b>	<b>264,361</b>	<b>231,124</b>
<b>Expenditure on:</b>					
Salaries, NI and pensions	(3)	46,065	-	46,065	80,640
Rabbi costs and expenses		11,843	-	11,843	5,461
Travel and subsistence		107	-	107	1,006
Freelance workers		19,890	-	19,890	17,800
Vehicle hire and running costs		-	-	-	4,537
Training and conferences		805	-	805	105
Grants and donations		634	1,044	1,678	7,763
Printing, postage and stationery		3,281	-	3,281	2,775
Telephone and internet		1,618	-	1,618	2,163
IT and software		430	-	430	99
Charity operating costs		5,963	-	5,963	2,733
Rates and water		1,182	-	1,182	1,111
Heat and light		7,614	-	7,614	9,625
Cemetery upkeep		1,512	-	1,512	1,524
Insurance		7,911	-	7,911	7,986
Repairs and maintenance		9,460	-	9,460	5,144
Security		224	5,146	5,370	4,568
Cleaning and waste		1,573	-	1,573	1,074
Independent examination		1,800	-	1,800	1,800
Legal and professional		738	-	738	412
Affiliation fees		26,840	1,200	28,040	27,626
Levies payable		23,480	5,300	28,780	30,913
Bank charges		1,899	-	1,899	1,474
100 club prizes		2,550	-	2,550	3,100
Depreciation		12,543	-	12,543	12,189
Bad debts		6,145	-	6,145	20,204
<b>Total expenditure</b>		<b>196,107</b>	<b>12,690</b>	<b>208,797</b>	<b>253,832</b>
<b>Net income / (expenditure)</b>		<b>49,540</b>	<b>6,024</b>	<b>55,564</b>	<b>(22,708)</b>
<b>Transfers between funds</b>		<b>(201)</b>	<b>201</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>49,339</b>	<b>6,225</b>	<b>55,564</b>	<b>(22,708)</b>
<b>Fund balances brought forward</b>		<b>1,108,498</b>	<b>5,855</b>	<b>1,114,353</b>	<b>1,137,061</b>
<b>Fund balances carried forward</b>	(4)	<b>1,157,837</b>	<b>12,080</b>	<b>1,169,917</b>	<b>1,114,353</b>

All incoming resources and resources expended derive from continuing activities.

**Sinai Synagogue, Leeds**  
**Balance sheet**  
**as at 31 December 2022**

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				Restated
Tangible assets (5)	921,460	-	921,460	927,314
<b>Total fixed assets</b>	<u>921,460</u>	<u>-</u>	<u>921,460</u>	<u>927,314</u>
<b>Current assets</b>				
Debtors and prepayments (6)	35,321	901	36,222	30,129
Current asset investments (7)	80,000	-	80,000	79,430
Cash at bank and in hand (8)	142,709	11,179	153,888	111,663
<b>Total current assets</b>	<u>258,030</u>	<u>12,080</u>	<u>270,110</u>	<u>221,222</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals (9)	21,653	-	21,653	34,183
<b>Total current liabilities</b>	<u>21,653</u>	<u>-</u>	<u>21,653</u>	<u>34,183</u>
<b>Net current assets / (liabilities)</b>	<u>236,377</u>	<u>12,080</u>	<u>248,457</u>	<u>187,039</u>
<b>Net assets</b>	<u>1,157,837</u>	<u>12,080</u>	<u>1,169,917</u>	<u>1,114,353</u>
<b>Funds</b>				
Unrestricted funds	1,157,837	-	1,157,837	1,108,498
Restricted funds	-	12,080	12,080	5,855
<b>Total funds</b>	<u>1,157,837</u>	<u>12,080</u>	<u>1,169,917</u>	<u>1,114,353</u>

For the year ending 31 December 2022 the charitable 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 charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 11 May 2023

Bernard Nelson (Trustee)

# **Sinai Synagogue, Leeds**

## **Notes to the accounts**

### **for the year ended 31 December 2022**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

The previous year's figures have been amended due to overstating the debtors by £3,107. The subscriptions income for the previous year has been restated along with the debtors figure in order to correct this.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Grants payable with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

##### **Grants payable without performance conditions**

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

# **Sinai Synagogue, Leeds**

## **Notes to the accounts**

### **for the year ended 31 December 2022**

#### **1 Accounting policies continued**

##### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years to a residual value of £85,000

Property improvements: over 25 years

Project and office equipment: over 5 years

Computer equipment: over 4 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

##### **Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

##### **Redundancy**

Redundancy and termination costs are recognised as an expense in the Statement of Financial Activities and a liability on the Balance Sheet immediately at the point the charity is demonstrably committed to either: terminate the employment of an employee or group of employees before normal retirement date; or provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

The Trust is considered to be demonstrably committed only when it has a detailed formal plan for the termination and is without realistic possibility of withdrawal from the plan.

**Sinai Synagogue, Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 December 2022**

2 Grants and donations	2022	2022	2022	2021
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
				Restated
Subscriptions	134,781	-	134,781	122,000
Subscriptions - JJBS	20,163	-	20,163	26,599
Voluntary contributions - BoD	-	1,299	1,299	1,311
Voluntary contributions - LJRC	-	4,606	4,606	4,685
Donations and legacies	45,697	4,274	49,971	17,531
HMRC JRS	-	-	-	8,210
Community Security Trust (CST)	-	5,146	5,146	2,352
Gift aid	29,683	3,389	33,072	28,896
	<u>230,324</u>	<u>18,714</u>	<u>249,038</u>	<u>211,584</u>

3 Staff costs and numbers	2022 £	2021 £
Gross salaries	45,107	76,760
Social security costs	2,850	7,501
Employment allowance	(2,413)	(4,000)
Pensions	521	379
	<u>46,065</u>	<u>80,640</u>

The average number of employees during the year was 4, being an average of 2.5 full time equivalent (2021: 4.4, 2.3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022 £	2021 £
Costs of the scheme to the charity for the year	521	379
Amount of any contributions outstanding at the year end	73	94

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
High Holy Day Appeal 2021	-	1,044	1,044	-	-
High Holy Day Appeal 2022	-	5,243	-	-	5,243
Leeds Jewish Rep. Cou. (LJRC)	5,855	5,682	4,700	-	6,837
Board of Deputies (BoD)	-	1,599	1,800	201	-
Community Security Trust	-	5,146	5,146	-	-
	<u>5,855</u>	<u>18,714</u>	<u>12,690</u>	<u>201</u>	<u>12,080</u>

Fund name	Purpose of restriction
High Holy Day Appeal 2021	Funds raised through the annual appeal donated to charities.
High Holy Day Appeal 2022	Funds raised through the annual appeal donated to charities.
Leeds Jewish Rep. Cou. (LJRC)	Voluntary levies paid by members and passed on to the LJRC
Board of Deputies (BoD)	Voluntary levies paid by members and passed on to the BoD
Community Security Trust	Grant funding towards the security costs of the Synagogue.

**Sinai Synagogue, Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 December 2022**

<b>5 Tangible assets</b>	Computer equipment	Fixtures and fittings	Improvements	Freehold property	Total
<u>Cost</u>	£	£	£	£	£
At 1 January 2022	12,298	111,632	121,207	1,005,230	1,250,367
Additions	-	6,689	-	-	6,689
At 31 December 2022	12,298	118,321	121,207	1,005,230	1,257,056
<u>Depreciation</u>					
At 1 January 2022	11,202	108,703	42,515	160,633	323,053
Charge for year	949	2,314	4,847	4,433	12,543
At 31 December 2022	12,151	111,017	47,362	165,066	335,596
<u>Net book value</u>					
At 31 December 2022	147	7,304	73,845	840,164	921,460
At 31 December 2021	1,096	2,929	78,692	844,597	927,314
<b>6 Debtors and prepayments</b>				2022	2021
				£	£
Debtors				39,395	39,266
(less provisions)				(20,204)	(20,204)
Prepayments				2,691	1,331
Accrued income				14,340	9,736
				36,222	30,129
<b>7 Current asset investments</b>				2022	2021
				£	£
Cash equivalents on deposit				80,000	79,430
				80,000	79,430
<b>8 Cash at bank and in hand</b>				2022	2021
				£	£
Cash at bank				153,556	111,289
Cash in hand				332	374
				153,888	111,663
<b>9 Creditors and accruals</b>				2022	2021
				£	£
Accruals for grants payable				-	7,009
Creditors				12,913	12,005
Accruals				7,120	3,191
Subs and fees received in advance				846	1,458
Taxation and social security				701	1,536
Other creditors				73	8,984
				21,653	34,183

**Sinai Synagogue, Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 December 2022**

**10 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

During the year Lucy Nuttgens, an existing employee was appointed to the board of trustees. Their pay since this appointment was £100.

No other trustee received any remuneration or benefits.

## Sinai Synagogue, Leeds

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2022

	2022	2021	2022	2021	2022	2021
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Subscriptions, donations and legacies	230,324	188,377	18,714	23,207	249,038	211,584
Fundraising activities	6,203	11,472	-	-	6,203	11,472
Charitable activities	7,887	6,564	-	-	7,887	6,564
Interest receivable	1,233	1,504	-	-	1,233	1,504
<b>Total income</b>	<b>245,647</b>	<b>207,917</b>	<b>18,714</b>	<b>23,207</b>	<b>264,361</b>	<b>231,124</b>
<b>Expenditure</b>						
Salaries, NI and pensions	46,065	72,430	-	8,210	46,065	80,640
Rabbi costs and expenses	11,843	5,461	-	-	11,843	5,461
Travel and subsistence	107	1,006	-	-	107	1,006
Freelance workers	19,890	13,800	-	4,000	19,890	17,800
Vehicle hire and running costs	-	4,537	-	-	-	4,537
Training and conferences	805	105	-	-	805	105
Grants and donations	634	904	1,044	6,859	1,678	7,763
Printing, postage and stationery	3,281	2,775	-	-	3,281	2,775
Telephone and internet	1,618	2,163	-	-	1,618	2,163
IT and software	430	99	-	-	430	99
Charity operating costs	5,963	2,733	-	-	5,963	2,733
Rates and water	1,182	1,111	-	-	1,182	1,111
Heat and light	7,614	9,625	-	-	7,614	9,625
Cemetery upkeep	1,512	1,524	-	-	1,512	1,524
Insurance	7,911	7,986	-	-	7,911	7,986
Repairs and maintenance	9,460	5,144	-	-	9,460	5,144
Security	224	2,216	5,146	2,352	5,370	4,568
Cleaning and waste	1,573	1,074	-	-	1,573	1,074
Independent examination	1,800	1,800	-	-	1,800	1,800
Legal and professional	738	412	-	-	738	412
Affiliation fees	26,840	27,626	1,200	-	28,040	27,626
Levies payable	23,480	25,613	5,300	5,300	28,780	30,913
Bank charges	1,899	1,474	-	-	1,899	1,474
100 club prizes	2,550	3,100	-	-	2,550	3,100
Depreciation	12,543	12,189	-	-	12,543	12,189
Bad debts	6,145	19,810	-	394	6,145	20,204
<b>Total expenditure</b>	<b>196,107</b>	<b>226,717</b>	<b>12,690</b>	<b>27,115</b>	<b>208,797</b>	<b>253,832</b>
<b>Net income / (expenditure)</b>	<b>49,540</b>	<b>(18,800)</b>	<b>6,024</b>	<b>(3,908)</b>	<b>55,564</b>	<b>(22,708)</b>
<b>Transfers between funds</b>	<b>(201)</b>	<b>(305)</b>	<b>201</b>	<b>305</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>49,339</b>	<b>(19,105)</b>	<b>6,225</b>	<b>(3,603)</b>	<b>55,564</b>	<b>(22,708)</b>
<b>Fund balances brought forward</b>	<b>1,108,498</b>	<b>1,127,603</b>	<b>5,855</b>	<b>9,458</b>	<b>1,114,353</b>	<b>1,137,061</b>
<b>Fund balances carried forward</b>	<b>1,157,837</b>	<b>1,108,498</b>	<b>12,080</b>	<b>5,855</b>	<b>1,169,917</b>	<b>1,114,353</b>

**SINAI SYNAGOGUE, LEEDS**

England & Wales - Charity number 1149738

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# Accounts

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# **Sinai Synagogue, Leeds**

Charity number 1149738

A company limited by guarantee number 08248096

## **Annual Report and Financial Statements for the year ended 31 December 2021**



West Yorkshire Community Accounting Service

# **Sinai Synagogue, Leeds**

## **Annual Report and Financial Statements for the year ended 31 December 2021**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# Sinai Synagogue, Leeds

## Trustees' report for the year ended 31 December 2021

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Antony Bryant	Chair	Appointed May 2021
Tomas Cohen	Vice Chair	
Jeremy Bloom	Secretary	Appointed May 2021
Bernard Nelson	Treasurer	
David Israel		
Pippa Brook		
Nicholas Dyson		Resigned May 2021
Jonathan Cohen		Resigned May 2021
Samantha Harvey		Resigned May 2021
Judith Chapman		Resigned May 2021
Gillian Kempner		Resigned May 2021
Helen Michael		Resigned May 2021
Rebecca Teiger-Marcus		Resigned May 2021
Peter Carson		Resigned August 2021
Ivan Herscovitz		Resigned October 2021
Gwynneth Lewis		Appointed May 2021
Susan Bartfield		Appointed May 2021
Valerie Mogendorff		Appointed May 2021
Robert Bartfield		Appointed May 2021
Carol Adams		Appointed May 2021
Jonathan Lewis		Appointed May 2021
Ronald Millet		Appointed May 2021
Megan Hydes		Appointed August 2021

**Charity number** 1149738 Registered in England and Wales

**Company number** 08248096 Registered in England and Wales

### Registered and principal address

Sinai Synagogue  
Roman Avenue  
Leeds  
LS8 2AN

### Bankers

HSBC Bank plc  
108 Harrogate Rd  
Chapel Allerton  
Leeds LS7 4NU

Yorkshire Bank plc  
370 Harrogate Rd  
Leeds LS17 6QA

### Independent examiner

Simon Bostrom FCIE

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a company limited by guarantee and was formed on 10 October 2012. It is governed by a memorandum and articles of association as amended by special resolutions on 19 December 2012 and 3 June 2017 and as amended on 9 December 2020. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

# **Sinai Synagogue, Leeds**

## **Trustees' report (continued) for the year ended 31 December 2021**

### **Objectives and activities**

#### **The charity's objects**

the objects of the synagogue ('the objects') are to provide and maintain a place or places of public worship and to further or advance the religious, educational and charitable objectives of the Jewish faith.

#### **The charity's main activities**

The charity provides a number of activities including religious services, a weekly mother and toddler group, educational programmes for the community, welfare programmes, prison visits by the Rabbi, visiting the sick and bereaved by Rabbi, monthly communal suppers and youth groups.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

#### **Achievements and performance**

All synagogues have been struggling over the past 2+ years, dealing amongst other things with the nature and the full impact of lockdowns, followed by tentative steps towards re-opening in some form or another. In addition, at Sinai, we have had to deal with arranging and scheduling services, starting to recruit a new Rabbi, moves towards initiating plans for a new building, and the demise of the old boiler.

I knew when I took on the role of Chair that there would be challenging times ahead. The incoming group of trustees had to establish ways in which services could be held, and in particular decide on the format for High Holy Days. Fortunately, this was ameliorated by the members of Sinai who were immensely understanding and helpful in complying with the limitations on number of attendees and forms of participation. We caught up on various Bar/Bat Mitzvot which had been postponed, in many cases the services officiated by Rabbis chosen by the families involved. In particular, we need to be immensely grateful to Rabbi Laura Janner Klausner in her interim role in taking services, supporting those going through conversion, and so on.

At the time of writing I am endeavouring to establish further interim Rabbinic arrangements, covering many of the key aspects of congregational activities and life-cycle events. We are fortunate in having a large number of extremely capable and willing volunteers who have responded to the wide variety of needs and demands that emanate from any congregation. In many cases these members have been contributing across the spectrum of activities for many years, but obviously such efforts have taken on enhanced significance in our current context. The lack of Rabbinic presence, however, is keenly felt. Unfortunately, the demand for Progressive Rabbis worldwide is far greater than the supply, so various interim arrangements may have to be in place for some time.

Following the SGM, we set up The Rabbinic Recruitment Working Party, consisting of three trustees and four others representing different sections of the congregation. Initially the group met on a fortnightly basis in order to prepare the formal announcement of the position, plus relevant accompanying documents detailing mutual expectations and responsibilities. This proved to be a very useful exercise, clarifying the many ways in which any Rabbi and their congregation need to support one another as they seek to sustain and enhance Progressive Judaism; locally, nationally, and internationally. One of our primary goals has been to keep the membership informed of our progress, encouraging ideas and suggestions from one and all. We have received a wide variety of ideas, including possible questions to be put to any applicants who are selected for interview.

The group working on plans for the new building has also been active, with trustees receiving regular updates from Tom Cohen, Vice Chair. Tom will be stepping down from this position, but intends to maintain a role with the building group. I am hoping that whoever takes on the role of Vice Chair will also take on this co-ordinating role, supported by one or more trustees. Again we will keep members informed of progress, and welcome input from members at any time.

A more immediate issue is the demise of the boiler. Initial efforts to heat the synagogue proved ineffective, and we are looking at more effective alternatives for the immediate future. Several members have come forward with suggestions, and any further ones are welcomed.

# **Sinai Synagogue, Leeds**

## **Trustees' report (continued) for the year ended 31 December 2021**

### **Achievements and performance continued**

Financially we have managed to maintain and build upon the progress that the last group of trustees had achieved; reported on at last year's AGM. Overall, we are still operating at a loss, but the finance group of trustees have revised the 10-year plan and the trustees have used this as the basis for our plans for Rabbinic recruitment and general financial wellbeing of the congregation. Further details can be found in the report of the accounts. I am grateful to Bernard Nelson, Hon Treasurer, for his contribution over the past year; also to the sub-group of trustees who have assisted him in developing and revisiting the financial plan.

Jeremy Bloom has been an exemplary Hon Sec, but is having to step down at this AGM. He has kept everything in control, sending out the paperwork for the monthly meetings, providing updates on membership and other matters; generally keeping things on track. At his suggestion we now require written reports for prior circulation to trustees on matters to be raised at our meetings, albeit with exemptions for exceptional items. This has proved a great time-saver and will be carried forward for future meetings.

Last May we were still feeling our way out of the various lockdowns and restrictions on services and social gatherings. We began to hold in-person services for Shabbat, although with limited numbers and requirements to book beforehand, and then adhere to various preventative measures while in the building. The trustees discussed the issue at each meeting, and gradually moved in favour of relaxing many of these aspects. As we re-opened the building for more activities we were able to rely on our administrator Heidi Sizer, and caretaker, Andy Ingleby, to keep things in order. Having worked almost entirely from home since early 2020, Heidi has gradually increased the days she is in the office and is now back to her previous routine. Andy similarly has reverted to his former routine, including being present for security on the few Friday evenings when there have been services and other events.

We have also been able to host various activities in or around the building, gradually feeling our way forward. Our guiding principle has been and remains pikuach nefesh (sanctity of life), but in the past few months it has been recognized that many members are keen to meet in-person and attend events at Sinai, in addition to our regular Shabbat services. Some may feel unwilling or hesitant to participate, but others feel a strong need to do so, and we need to cater for a range of different responses to the current context. Shabbatots takes place most Friday mornings, various classes and meetings take place during the week, and on several Fridays there have been Erev Shabbat services followed by meals and postprandial activities. The plan is for this trend to continue and grow, and I certainly hope that this year's High Holy Day services can be something like they used to be in the years before the pandemic.

The pandemic has led us to experiment with a variety of ways in which members and others can feel connected to the community. Circumstances may have forced us to this, but they have also shown us new ways of doing things, finding new forms of togetherness. A combination of in person, hybrid, and virtual services will remain in place and may well be the basis for the longer term as we seek to ensure that we can serve all our members.

We will continue to face challenging times for a whole host of reasons, some specific to Sinai, others of a far more generic nature. Generally, however, we do have significant resources to move forwards. The various aspects referred to above could not have been sustained without the valuable input of our members. I do not want to add a long list of names at this point as I am sure I would omit some however long the list might be. Instead I want to thank all those who have been instrumental in arranging and holding services; setting up and operating the zoom and streaming; organizing education and support for our children up to and including Bar/Mat Mitzvah; guiding and supporting those undergoing conversion; maintaining the building and garden; keeping in touch with members around chaggim and lifecycle events; arranging for catering and hospitality. I am sure I have omitted some aspects even from this list, but it is an indication of the rich and varied activities that we have been able to provide despite the difficulties and uncertainties that we have faced over the past few years; something in which we can all take pride.

Tony Bryant, Chair

# **Sinai Synagogue, Leeds**

## **Trustees' report (continued) for the year ended 31 December 2021**

### **Financial review**

Sinai's annual accounts for 2021 show a headline increase in the deficit from £14,590 to £19,601. However, this is after making a provision of £20,204 in relation to outstanding subscription income owed to Sinai that the trustees believe is unlikely to be forthcoming.

Total income reduced from by £7,988 from a restated amount of £242,219 to £234,231, whilst total expenditure was slightly down at £253,832 (a reduction of £2,977), but this includes the provision of £20,204.

The trustees undertook a longer term financial review exercise over 2021, looking at projected income and expenditure over a ten year period under a range of scenarios. This helped inform the trustees regarding the amount that can be afforded employing a new rabbi and also led to the proposal to members at the SGM held on 30 November 2021 that Sinai should seek a 'demolition and rebuild' solution to renew the synagogue building.

### **Reserves policy**

The trustees' policy is to retain reserves in order to enable the smooth running of the synagogue, including carrying out necessary repairs and refurbishments as required, and to enable an orderly winding up should the synagogue ever need to close. The trustees will review the reserves policy once there is more clarity on the new synagogue building.

The charity's free reserves, excluding fixed assets, at the year end were £184,291.

# Sinai Synagogue, Leeds

## Trustees' report (continued) for the year ended 31 December 2021

### Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

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

- select suitable accounting policies and 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;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on .....

Signed: ..... (Trustee)

Name: .....

# **Sinai Synagogue, Leeds**

## **Independent examiner's report to the trustees of Sinai Synagogue, Leeds**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2021, which are set out on pages 8 to 15.

### **Responsibilities and basis of report**

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) 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 charitable 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 charity's accounts as carried out under section 145 of the Charities Act ('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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the 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 charities 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.

Signed: ..... Name: Simon Bostrom FCIE

Date: .....

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Sinai Synagogue, Leeds**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 December 2021**

	Notes	2021 Unrestricted funds	2021 Restricted funds	2021 Total funds	2020 Total funds Restated
		£	£	£	£
<b>Income from:</b>					
Subscriptions, donations and legacies	(2)	191,484	23,207	214,691	226,210
Fundraising activities		11,472	-	11,472	8,312
Charitable activities		6,564	-	6,564	5,223
Interest receivable		1,504	-	1,504	2,474
<b>Total income</b>		<b>211,024</b>	<b>23,207</b>	<b>234,231</b>	<b>242,219</b>
<b>Expenditure on:</b>					
Salaries, NI and pensions	(3)	72,430	8,210	80,640	122,365
Rabbi costs and expenses		5,461	-	5,461	-
Travel and subsistence		1,006	-	1,006	192
Freelance workers		13,800	4,000	17,800	-
Vehicle hire and running costs		4,537	-	4,537	5,490
Training and conferences		105	-	105	535
Grants and donations		904	6,859	7,763	8,887
Printing, postage and stationery		2,775	-	2,775	2,756
Telephone and internet		2,163	-	2,163	2,418
IT and software		99	-	99	429
Charity operating costs		2,733	-	2,733	7,650
Rates and water		1,111	-	1,111	1,026
Heat and light		9,625	-	9,625	9,606
Cemetery upkeep		1,524	-	1,524	1,890
Insurance		7,986	-	7,986	8,018
Repairs and maintenance		5,144	-	5,144	4,101
Security		2,216	2,352	4,568	2,186
Cleaning and waste		1,074	-	1,074	733
Independent examination		1,800	-	1,800	1,800
Legal and professional		412	-	412	742
Affiliation fees		27,626	-	27,626	29,143
Levies payable		25,613	5,300	30,913	30,648
Bank charges		1,474	-	1,474	1,218
100 club prizes		3,100	-	3,100	2,500
Depreciation		12,189	-	12,189	12,420
Provision for doubtful debts		19,810	394	20,204	-
Other expenditure		-	-	-	56
<b>Total expenditure</b>		<b>226,717</b>	<b>27,115</b>	<b>253,832</b>	<b>256,809</b>
<b>Net income / (expenditure)</b>		<b>(15,693)</b>	<b>(3,908)</b>	<b>(19,601)</b>	<b>(14,590)</b>
Transfers between funds		(305)	305	-	-
<b>Net movement in funds</b>		<b>(15,998)</b>	<b>(3,603)</b>	<b>(19,601)</b>	<b>(14,590)</b>
<b>Fund balances brought forward</b>		<b>1,127,603</b>	<b>9,458</b>	<b>1,137,061</b>	<b>1,151,651</b>
<b>Fund balances carried forward</b>	(4)	<b>1,111,605</b>	<b>5,855</b>	<b>1,117,460</b>	<b>1,137,061</b>

All incoming resources and resources expended derive from continuing activities.

# Sinai Synagogue, Leeds

## Balance sheet

as at 31 December 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 927,314	-	927,314	939,503
<b>Total fixed assets</b>	<u>927,314</u>	<u>-</u>	<u>927,314</u>	<u>939,503</u>
<b>Current assets</b>				
Debtors and prepayments	(6) 32,653	583	33,236	50,591
Current asset investments	(7) 79,430	-	79,430	77,932
Cash at bank and in hand	(8) 99,382	12,281	111,663	111,432
<b>Total current assets</b>	<u>211,465</u>	<u>12,864</u>	<u>224,329</u>	<u>239,955</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(9) 27,174	7,009	34,183	42,397
<b>Total current liabilities</b>	<u>27,174</u>	<u>7,009</u>	<u>34,183</u>	<u>42,397</u>
<b>Net current assets / (liabilities)</b>	<u>184,291</u>	<u>5,855</u>	<u>190,146</u>	<u>197,558</u>
<b>Net assets</b>	<u>1,111,605</u>	<u>5,855</u>	<u>1,117,460</u>	<u>1,137,061</u>
<b>Funds</b>				
Unrestricted funds	1,111,605	-	1,111,605	1,127,603
Restricted funds	-	5,855	5,855	9,458
<b>Total funds</b>	<u>1,111,605</u>	<u>5,855</u>	<u>1,117,460</u>	<u>1,137,061</u>

For the year ending 31 December 2021 the charitable 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 charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on .....

Signed: ..... (Trustee)

Name: .....

# **Sinai Synagogue, Leeds**

## **Notes to the accounts**

### **for the year ended 31 December 2021**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

There has been a change to the comparative figures for the previous year in respect of JJBS income and expenditure. Income and expenditure relating to this scheme was previously netted off. This year the treatment has been changed to show gross income and expenditure. The effect of the change has been to increase both income and expenditure by approximately £25k in the previous year.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Grants payable with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

##### **Grants payable without performance conditions**

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

# **Sinai Synagogue, Leeds**

## **Notes to the accounts**

### **for the year ended 31 December 2021**

#### **1 Accounting policies continued**

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years to a residual value of £85,000

Property improvements: over 25 years

Project and office equipment: over 5 years

Computer equipment: over 4 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

##### **Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

# Sinai Synagogue, Leeds

## Notes to the accounts continued

### for the year ended 31 December 2021

2 Subscriptions, donations and legacies	2021	2021	2021	2020
	Unrestricted funds	Restricted funds	Total funds	Total funds Restated
	£	£	£	£
Subscriptions	122,000	-	122,000	131,690
Subscriptions - JJBS	29,706	-	29,706	25,348
Voluntary contributions - BoD	-	1,311	1,311	1,164
Voluntary contributions - LJRC	-	4,685	4,685	3,972
Donations and legacies	12,230	5,301	17,531	14,614
HMRC JRS	-	8,210	8,210	8,492
Community Security Trust (CST)	-	2,352	2,352	1,492
National Lottery Community Fund	-	-	-	8,750
Gift aid	27,548	1,348	28,896	30,688
	<u>191,484</u>	<u>23,207</u>	<u>214,691</u>	<u>226,210</u>

3 Staff costs and numbers	2021	2020
	£	£
Gross salaries inclusive of settlements	76,760	116,308
Social security costs	7,501	9,324
Employment allowance	(4,000)	(4,000)
Pensions	379	733
	<u>80,640</u>	<u>122,365</u>

The average number employees during the year was 4.4, being an average of 2.4 full time equivalent (2020: 8.2, 3.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2021	2020
	£	£
Costs of the scheme to the charity for the year	379	733

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
High Holy Day Appeal 2021	1,465	5,394	6,859	-	-
Board of Deputies (BoD)	-	1,582	1,887	305	-
Leeds Jewish Rep. Cou. (LJRC)	3,993	5,669	3,807	-	5,855
Community Security Trust	-	2,352	2,352	-	-
HMRC JRS	-	8,210	8,210	-	-
National Lottery	4,000	-	4,000	-	-
	<u>9,458</u>	<u>23,207</u>	<u>27,115</u>	<u>305</u>	<u>5,855</u>

Fund name	Purpose of restriction
High Holy Day Appeals	Funds raised through the annual appeal donated to charities.
Board of Deputies (BoD)	Voluntary levies paid by members and passed on to the BoD
Leeds Jewish Rep. Cou. (LJRC)	Voluntary levies paid by members and passed on to the LJRC
Community Security Trust	Grant funding towards the security costs of the Synagogue.
HMRC JRS	Towards furloughed staff employment costs
National Lottery	Towards outreach work

**Sinai Synagogue, Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 December 2021**

<b>5 Tangible assets</b>	Computer equipment	Fixtures and fittings	Improvements to property	Freehold property	Total
<u>Cost</u>	£	£	£	£	£
At 1 January 2021	12,298	111,632	121,207	1,005,230	1,250,367
Additions	-	-	-	-	-
At 31 December 2021	<u>12,298</u>	<u>111,632</u>	<u>121,207</u>	<u>1,005,230</u>	<u>1,250,367</u>
<u>Depreciation</u>					
At 1 January 2021	10,097	106,899	37,668	156,200	310,864
Charge for year	1,105	1,804	4,847	4,433	12,189
At 31 December 2021	<u>11,202</u>	<u>108,703</u>	<u>42,515</u>	<u>160,633</u>	<u>323,053</u>
<u>Net book value</u>					
At 31 December 2021	<u>1,096</u>	<u>2,929</u>	<u>78,692</u>	<u>844,597</u>	<u>927,314</u>
At 31 December 2020	<u>2,201</u>	<u>4,733</u>	<u>83,539</u>	<u>849,030</u>	<u>939,503</u>

<b>6 Debtors and prepayments</b>	2021	2020
	£	£
Debtors	42,373	34,304
(less provisions)	(20,204)	-
Prepayments	1,331	1,953
Accrued income	9,736	13,679
Other debtors	-	655
	<u>33,236</u>	<u>50,591</u>

<b>7 Current asset investments</b>	2021	2020
	£	£
Cash equivalents on deposit	79,430	77,932
	<u>79,430</u>	<u>77,932</u>

<b>8 Cash at bank and in hand</b>	2021	2020
	£	£
Cash at bank	111,289	111,432
Cash in hand	374	-
	<u>111,663</u>	<u>111,432</u>

<b>9 Creditors and accruals</b>	2021	2020
	£	£
Accruals for grants payable	7,009	8,837
Trade creditors	12,005	19,452
Accruals	3,191	2,839
Subs received in advance	1,458	453
Taxation and social security	1,536	4,576
Other creditors	8,984	6,240
	<u>34,183</u>	<u>42,397</u>

**Sinai Synagogue, Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 December 2021**

**10 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Other related party transactions**

Rebecca Teiger-Marcus, a trustee of the charity was engaged during the year as a freelance Outreach Worker on National Lottery funded outreach project. Rebecca stood down from the board of trustees in May 2021. Her fees up to that point were £5,900 Her fees during the 2020 were £4,000.

**11 Operating leases**

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2021	2020
	£	£
Within one year	2,296	3,442
In the second to fifth years inclusive	-	2,294
Over five years from the balance sheet date	-	-
	<u>2,296</u>	<u>5,736</u>

## Sinai Synagogue, Leeds

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income</b>						
Subscriptions/ donations/ legacies	191,484	192,250	23,207	33,960	214,691	226,210
Fundraising activities	11,472	8,312	-	-	11,472	8,312
Charitable activities	6,564	5,223	-	-	6,564	5,223
Interest receivable	1,504	2,474	-	-	1,504	2,474
<b>Total income</b>	<b>211,024</b>	<b>208,259</b>	<b>23,207</b>	<b>33,960</b>	<b>234,231</b>	<b>242,219</b>
<b>Expenditure</b>						
Salaries, NI and pensions	72,430	113,873	8,210	8,492	80,640	122,365
Rabbi costs and expenses	5,461	-	-	-	5,461	-
Travel and subsistence	1,006	192	-	-	1,006	192
Freelance workers	13,800	-	4,000	-	17,800	-
Vehicle hire and running costs	4,537	5,490	-	-	4,537	5,490
Training and conferences	105	535	-	-	105	535
Grants and donations	904	50	6,859	8,837	7,763	8,887
Printing, postage and stationery	2,775	2,756	-	-	2,775	2,756
Telephone and internet	2,163	2,418	-	-	2,163	2,418
IT and software	99	429	-	-	99	429
Charity operating costs	2,733	2,900	-	4,750	2,733	7,650
Rates and water	1,111	1,026	-	-	1,111	1,026
Heat and light	9,625	9,606	-	-	9,625	9,606
Cemetery upkeep	1,524	1,890	-	-	1,524	1,890
Insurance	7,986	8,018	-	-	7,986	8,018
Repairs and maintenance	5,144	4,101	-	-	5,144	4,101
Security	2,216	694	2,352	1,492	4,568	2,186
Cleaning and waste	1,074	733	-	-	1,074	733
Independent examination	1,800	1,800	-	-	1,800	1,800
Legal and professional	412	742	-	-	412	742
Affiliation fees	27,626	29,143	-	-	27,626	29,143
Levies payable	25,613	25,348	5,300	5,300	30,913	30,648
Bank charges	1,474	1,218	-	-	1,474	1,218
100 club prizes	3,100	2,500	-	-	3,100	2,500
Depreciation	12,189	12,420	-	-	12,189	12,420
Provision for doubtful debts	19,810	-	394	-	20,204	-
Other expenditure	-	56	-	-	-	56
<b>Total expenditure</b>	<b>226,717</b>	<b>227,938</b>	<b>27,115</b>	<b>28,871</b>	<b>253,832</b>	<b>256,809</b>
<b>Net income / (expenditure)</b>	<b>(15,693)</b>	<b>(19,679)</b>	<b>(3,908)</b>	<b>5,089</b>	<b>(19,601)</b>	<b>(14,590)</b>
Transfers between funds	(305)	(208)	305	208	-	-
<b>Net movement in funds</b>	<b>(15,998)</b>	<b>(19,887)</b>	<b>(3,603)</b>	<b>5,297</b>	<b>(19,601)</b>	<b>(14,590)</b>
<b>Fund balances brought forward</b>	<b>1,127,603</b>	<b>1,147,490</b>	<b>9,458</b>	<b>4,161</b>	<b>1,137,061</b>	<b>1,151,651</b>
<b>Fund balances carried forward</b>	<b>1,111,605</b>	<b>1,127,603</b>	<b>5,855</b>	<b>9,458</b>	<b>1,117,460</b>	<b>1,137,061</b>

**SINAI SYNAGOGUE, LEEDS**

England & Wales - Charity number 1149738

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# Accounts

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# **Sinai Synagogue, Leeds**

Charity number 1149738

A company limited by guarantee number 08248096

## **Annual Report and Financial Statements for the year ended 31 December 2020**



West Yorkshire Community Accounting Service

# **Sinai Synagogue, Leeds**

## **Annual Report and Financial Statements for the year ended 31 December 2020**

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**Prepared by West Yorkshire Community Accounting Service**

# Sinai Synagogue, Leeds

## Trustees' report for the year ended 31 December 2020

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
David Israel	Chair	
Pippa Brook	Vice Chair from October 2020	
Bernard Nelson	Treasurer (Appointed to the board in December 2020)	
Samantha Harvey	Treasurer to December 2020	
Judith Chapman		
Jonathan Cohen		
Tomas Cohen		
Nicholas Dyson		
Ivan Herscovitz		
Gillian Kempner		
Helen Michael		
Rebecca Teiger-Marcus	Vice Chair to September 2020, then stood down from the board but was re-appointed as a trustee in October 2020	
Peter Carson		Appointed December 2020
<b>Company Secretary</b>	Matthew Thornfield	
<b>Charity number</b>	1149738	Registered in England and Wales
<b>Company number</b>	08248096	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
Sinai Synagogue	HSBC Bank plc	
Roman Avenue	Yorkshire Bank plc	
Leeds	Virgin Money UK plc	
LS8 2AN	Secure Trust Bank plc	

### Independent examiner

Simon Bostrom FCIE

### West Yorkshire Community Accounting Service

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a company limited by guarantee and was formed on 10 October 2012. It is governed by a memorandum and articles of association as amended by special resolutions on 19 December 2012 and 3 June 2017 and as amended on 9 December 2020. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

# **Sinai Synagogue, Leeds**

## **Trustees' report (continued) for the year ended 31 December 2020**

### **Objectives and activities**

#### **The charity's objects**

the objects of the synagogue ('the objects') are to provide and maintain a place or places of public worship and to further or advance the religious, educational and charitable objectives of the Jewish faith.

#### **The charity's main activities**

The charity provides a number of activities including religious services, a weekly mother and toddler group, educational programmes for the community, welfare programmes, prison visits by the Rabbi, visiting the sick and bereaved by Rabbi, monthly communal suppers and youth groups.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

#### **Achievements and performance**

Sinai Synagogue AGM 5781 (2021): Chair's Report

It seems trite to say that 2020 was an exceptionally challenging year: everyone knows this. The impact of the Covid-19 pandemic has been devastating, and Sinai did not escape this. It is right to first acknowledge those members, and friends of members, lost to Covid, and those who have been impacted with its lasting effects. The memories of those lost will forever be for a blessing, and we wish those carrying the effects of Covid *refuah salemah*: a complete and speedy recovery.

I reported last year that I was very keen to try and change the nature of the work of trustees. With their efforts we have created a new reality for our trustee meetings, where the first half of meetings focus on the operational aspect of our work eg reports, accounts, building issues etc: the day-to-day aspects of the Synagogue. The second half of the meeting has been turned over to strategy and focused discussions on areas of Synagogue life. All this work is still framed within the three highest mitzvot (commandments) in Judaism: *pikuach nefesh* (saving a soul), *taharat ha'met* (the accompanying of the dead to burial) and *hachnasat orchim* (hospitality).

As such, our meetings are no longer two hours of transactional discussions, but allow us time to think, imagine and help create new realities for the future of our community. This chance for the community's leadership to look forward, empower others to take on responsibilities and free time for themselves to imagine the future, is essential to our community's future.

In the first few months of the year we continued our work imagining how Sinai could grow and thrive as a Progressive Jewish community. Once into lockdown we had to turn our attention to other challenging and hard decisions, work to ensure our community survived the pandemic, and had firm foundations for the end of lockdown. We also took the difficult decision to remain closed, with *pikuach nefesh* (saving a soul) firmly at the centre of this decision, when other synagogues re-opened.

Rabbi Strasko ensured that our Shabbat services continued to reach our members, building on the video streaming Rabbi Morris instigated whilst he was Rabbi. Through this system, with the addition of member-led monthly services and weekly Kiddush & Kaddish meetings means that 'attendance' at our Shabbat services exponentially grew. He also created new ways of performing *tahara* (preparing a body for burial) and funeral and shiva (mourning) services. Elements of all of these changes will more than likely remain long into our future as part of the new normal. 'A mention in Dispatches' is in order for Brian Teeman who, along with Simon Marcus and Matt Thornfield, helped ensure our technology hardly missed a beat.

In addition, Rabbi Strasko, assisted by a wide range of members, led our community through an exceptional series of online High Holy Days services. Reaching nearly a thousand people across the world, even the Rabbi's brief period of illness around Yom Kippur was not enough to throw off the work done over the preceding months to create a brand new way of marking this central point of the Jewish year.

# **Sinai Synagogue, Leeds**

## **Trustees' report (continued) for the year ended 31 December 2020**

### **Achievements and performance - continued**

Through National Lottery funding, we were able to invest in creating a community development post focussed on reaching out to our members. The post was created in time for us to be able to arrange for hundreds of High Holy Day gift packs to be distributed, using tens of volunteers, followed by Chanukah packs later in the year, and much work in between. This work is detailed elsewhere in this report.

Full comment on the synagogue accounts is contained within the accounts themselves, and I want to pay particular tribute to the work of our former treasurer Sam Harvey, and current treasurer Bernard Nelson, and our accountants WYCAS, in their efforts to prepare the accounts. I want to recognise the work led by Sam to bring up-to-date the ten-year forecast done by previous treasurers Jonathan Lewis and Dolf Mogendorff. She helped create the three-year budget presented to members in December. When I became a trustee almost ten years ago the synagogue was using tens of thousands of Pounds of its reserves every year to prop up its costs. This has now dropped to a loss of £13,000pa - around seven times less than my first year as a trustee. Still too much, and work continues to eradicate this.

Dozens and dozens of members of Sinai volunteer to help make our community work. As is traditional to say, there are too many to mention here. However, I want to highlight Ken Ellis. One wonderful gift I will be passing on to my successor in the chair is that 2022 will mark forty years of Ken being Sinai's gardener. And it's not all he has done for our community in that time. But, I will leave those details for however our community chooses to mark his long service. Would that we all gave this level of service to Sinai.

I want to thank our staff too, who have gone above and beyond, particularly during the pandemic. Our office administrator Heidi Sizer has been a backbone of our work. Andy Ingleby, our caretaker, has been in and out of furlough as government regulations changed, sometimes within only days of notice, and yet has still helped ensure our building remained safe and ready to use. We saw Gwynneth Lewis take early retirement, following a dozen years of service to Sinai, and Naomi Goldman, whose infectious enthusiasm will now benefit the whole Jewish community in her new role.

Of course it would be remiss of me too not to mention Rabbi Strasko's retirement from the rabbinate, albeit just after the end of 2020. His contribution to Sinai, at this most difficult time in our history, has been quite amazing. He created a new normal to enable our community to continue during lockdown, and this gift to Sinai will never be forgotten.

Finally I would like to thank all the trustees of Sinai I worked with. The challenges we faced in 2020, many of which we had not even considered when the year started, would have tested the strongest of teams. To a person, they have stood up to be counted, given freely of their time and skills and ensured that our discussions were robust, honest and, above all l'shem shamayim: for the sake of heaven. Through all the challenging times I faced as chair this year, they were always there to share the load. They are wonderful people who deserve the thanks of all our members.

David J Israel  
Chair

# **Sinai Synagogue, Leeds**

## **Trustees' report (continued) for the year ended 31 December 2020**

### **Financial review**

Sinai's annual accounts for 2020 reflect an effective management of the budget that has resulted in a reduction of the deficit from £26,832 to £14,590. This has been mainly due to an increase in subscriptions.

Total income increased from £205,146 to £216,871 (an increase of £11,725), whilst total expenditure was slightly down to £231,461 (a reduction of £517). The increase in income was due to an increase in subscriptions, government funding towards furloughed staff employment costs and a grant from the National Lottery Fund for outreach work. These increases more than offset a reduction in income from donations and legacies, fundraising and charitable activities, which were impacted by the Covid 19 pandemic.

The trustees' agreed priority for 2020 was to continue to target and reduce the deficit in Sinai's current account. Whilst a reduction in the annual deficit was achieved, expenditure for the year again exceeded total income and the trustees have agreed and budgeted for increased fundraising activity over 2021. Whilst a 3 year plan was prepared towards the end of 2020, this will now need to be revised due to the subsequent announcement of Rabbi Strasko's early retirement.

The continued use of accounting methods from 2018 have ensured that the income and expenditure accounts have provided greater detail to the trustees to give them the ability to see precisely where funds have been accrued and disbursed. This allows for greater scrutiny to be carried out by the trustees and ensure accountability in the fine details of the accounts. It will also allow for more informed decisions to be carried out concerning future deficit reduction and planning.

### **Reserves policy**

The current reserves policy is to maintain the level of reserves (where funds are available) to be sufficient to bridge any deficit between revenue and the normal running expenditure of the synagogue.

The charity's free reserves, excluding fixed assets, at the year end were £188100.

# **Sinai Synagogue, Leeds**

## **Trustees' report (continued) for the year ended 31 December 2020**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

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

- select suitable accounting policies and 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;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on .....

Signed: ..... (Trustee)

Name: .....

# **Sinai Synagogue, Leeds**

## **Independent examiner's report to the trustees of Sinai Synagogue, Leeds**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2020, which are set out on pages 8 to 15.

### **Responsibilities and basis of report**

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) 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 charitable 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 charity's accounts as carried out under section 145 of the Charities Act ('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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the 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 charities 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.

Signed: ..... Name: Simon Bostrom FCIE

Date: .....

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Sinai Synagogue, Leeds**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 December 2020**

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
<b>Income from:</b>					
Subscriptions, donations and legacies	(2)	166,902	33,960	200,862	178,851
Fundraising activities		8,312	-	8,312	13,369
Charitable activities		5,223	-	5,223	10,867
Interest receivable		2,474	-	2,474	2,059
<b>Total income</b>		<b>182,911</b>	<b>33,960</b>	<b>216,871</b>	<b>205,146</b>
<b>Expenditure on:</b>					
Salaries, NI and pensions	(3)	113,873	8,492	122,365	86,684
Rabbi relocation and accommodation		-	-	-	20,539
Interim Rabbi costs		-	-	-	3,773
Travel and subsistence		192	-	192	872
Vehicle hire and running costs		5,490	-	5,490	2,802
Training and conferences		535	-	535	365
Grants and donations		50	8,837	8,887	7,050
Printing, postage and stationery		2,756	-	2,756	4,132
Telephone and internet		2,418	-	2,418	1,271
IT and software		429	-	429	149
Charity operating costs		2,900	4,750	7,650	9,928
Rates and water		1,026	-	1,026	921
Heat and light		9,606	-	9,606	10,986
Cemetery upkeep		1,890	-	1,890	2,016
Insurance		8,018	-	8,018	8,135
Repairs and maintenance		4,101	-	4,101	11,365
Security		694	1,492	2,186	4,672
Cleaning and waste		733	-	733	3,345
Independent examination		1,800	-	1,800	1,800
Legal and professional		742	-	742	278
Affiliation fees		29,143	-	29,143	29,543
Levies payable		-	5,300	5,300	5,175
Bank charges		1,218	-	1,218	715
Finance cost of loans		-	-	-	372
100 club prizes		2,500	-	2,500	3,200
Depreciation		12,420	-	12,420	11,659
Other expenditure		56	-	56	231
<b>Total expenditure</b>		<b>202,590</b>	<b>28,871</b>	<b>231,461</b>	<b>231,978</b>
<b>Net income / (expenditure)</b>		<b>(19,679)</b>	<b>5,089</b>	<b>(14,590)</b>	<b>(26,832)</b>
<b>Transfers between funds</b>		<b>(208)</b>	<b>208</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(19,887)</b>	<b>5,297</b>	<b>(14,590)</b>	<b>(26,832)</b>
<b>Fund balances brought forward</b>		<b>1,147,490</b>	<b>4,161</b>	<b>1,151,651</b>	<b>1,178,483</b>
<b>Fund balances carried forward</b>	(4)	<b>1,127,603</b>	<b>9,458</b>	<b>1,137,061</b>	<b>1,151,651</b>

All incoming resources and resources expended derive from continuing activities.

# Sinai Synagogue, Leeds

## Balance sheet

as at 31 December 2020

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets (5)	939,503	-	939,503	946,448
<b>Total fixed assets</b>	<u>939,503</u>	<u>-</u>	<u>939,503</u>	<u>946,448</u>
<b>Current assets</b>				
Debtors and prepayments (6)	48,521	2,070	50,591	42,699
Short term investments (fixed term bond)	77,932	-	77,932	76,964
Cash at bank and in hand (7)	95,207	16,225	111,432	111,175
<b>Total current assets</b>	<u>221,660</u>	<u>18,295</u>	<u>239,955</u>	<u>230,838</u>
<b>Current liabilities: amounts falling due within one year</b>				
Creditors and accruals (8)	33,560	8,837	42,397	25,635
<b>Total current liabilities</b>	<u>33,560</u>	<u>8,837</u>	<u>42,397</u>	<u>25,635</u>
<b>Net current assets / (liabilities)</b>	<u>188,100</u>	<u>9,458</u>	<u>197,558</u>	<u>205,203</u>
<b>Net assets</b>	<u>1,127,603</u>	<u>9,458</u>	<u>1,137,061</u>	<u>1,151,651</u>
<b>Funds</b>				
Unrestricted funds	1,127,603	-	1,127,603	1,147,490
Restricted funds	-	9,458	9,458	4,161
<b>Total funds</b>	<u>1,127,603</u>	<u>9,458</u>	<u>1,137,061</u>	<u>1,151,651</u>

For the year ending 31 December 2020 the charitable 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 charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on .....

Signed: ..... (Trustee)

Name: .....

# **Sinai Synagogue, Leeds**

## **Notes to the accounts**

### **for the year ended 31 December 2020**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Grants payable with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

##### **Grants payable without performance conditions**

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

# **Sinai Synagogue, Leeds**

## **Notes to the accounts**

### **for the year ended 31 December 2020**

#### **1 Accounting policies continued**

##### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years to a residual value of £85,000

Property improvements: over 25 years

Project and office equipment: over 5 years

Computer equipment: over 4 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

##### **Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

##### **Loans at below market rate**

Loans made or received at less than market rate that are not repayable on demand are initially measured at the present value of future cashflows discounted at a market rate of interest for a similar debt instrument.

**Sinai Synagogue, Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 December 2020**

<b>2 Grants and donations</b>	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Subscriptions	131,690	-	131,690	116,241
Donations and legacies	7,392	12,358	19,750	29,904
HMRC JRS	-	8,492	8,492	-
Community Security Trust (CST)	-	1,492	1,492	3,562
National Lottery Community Fund	-	8,750	8,750	-
Gift aid	27,820	2,868	30,688	29,144
	<u>166,902</u>	<u>33,960</u>	<u>200,862</u>	<u>178,851</u>

<b>3 Staff costs and numbers</b>	2020	2019
	£	£
Gross salaries	116,308	84,026
Social security costs	5,324	2,201
Pensions	733	457
	<u>122,365</u>	<u>86,684</u>

The average number employees during the year was 8, being an average of 3.5 full time equivalent (2019: 8, 2.7 FTE). There were no employees with emoluments above £60,000.

<b>Defined contribution pension scheme</b>	2020	2019
	£	£
Costs of the scheme to the charity for the year	733	457
Amount of any contributions outstanding at the year end	-	-

<b>4 Restricted funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
High Holy Day Appeal	1,465	8,837	8,837	-	1,465
Board of Deputies (BoD)	159	1,433	1,800	208	-
Leeds Jewish Rep. Cou. (LJRC)	2,537	4,956	3,500	-	3,993
Community Security Trust	-	1,492	1,492	-	-
HMRC JRS	-	8,492	8,492	-	-
National Lottery	-	8,750	4,750	-	4,000
	<u>4,161</u>	<u>33,960</u>	<u>28,871</u>	<u>208</u>	<u>9,458</u>

<b>Fund name</b>	<b>Purpose of restriction</b>
High Holy Day Appeal	Funds raised through the annual appeal donated to 2 charities.
Board of Deputies (BoD)	Voluntary levies paid by members and passed on to the BoD
Leeds Jewish Rep. Cou. (LJRC)	Voluntary levies paid by members and passed on to the LJRC
Community Security Trust	Grant funding towards the security costs of the Synagogue.
HMRC JRS	Towards furloughed staff employment costs
National Lottery	Towards outreach work

**Sinai Synagogue, Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 December 2020**

<b>5 Tangible assets</b>	Computer equipment	Fixtures and fittings	Improvements to property	Freehold property	Total
<b>Cost</b>			£	£	£
At 1 January 2020	11,704	106,751	121,207	1,005,230	1,244,892
Additions	594	4,881	-	-	5,475
At 31 December 2020	<u>12,298</u>	<u>111,632</u>	<u>121,207</u>	<u>1,005,230</u>	<u>1,250,367</u>
<b>Depreciation</b>					
At 1 January 2020	8,881	104,975	32,821	151,767	298,444
Charge for year	1,216	1,924	4,847	4,433	12,420
At 31 December 2020	<u>10,097</u>	<u>106,899</u>	<u>37,668</u>	<u>156,200</u>	<u>310,864</u>
<b>Net book value</b>					
At 31 December 2020	<u>2,201</u>	<u>4,733</u>	<u>83,539</u>	<u>849,030</u>	<u>939,503</u>
At 31 December 2019	<u>2,823</u>	<u>1,776</u>	<u>88,386</u>	<u>853,463</u>	<u>946,448</u>
<b>6 Debtors and prepayments</b>				2020	2019
				£	£
Debtors				48,638	36,503
Loans				-	3,644
Prepayments				1,953	2,552
				<u>50,591</u>	<u>42,699</u>
<b>7 Cash at bank and in hand</b>				2020	2019
				£	£
Current accounts				32,527	28,029
Savings accounts				78,905	83,146
				<u>111,432</u>	<u>111,175</u>
<b>8 Creditors and accruals</b>				2020	2019
				£	£
Creditors				39,105	20,738
Accruals				2,839	4,614
Deferred income				453	283
				<u>42,397</u>	<u>25,635</u>

**Sinai Synagogue, Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 December 2020**

**9 Related party transactions**

**Trustee remuneration and benefits**

Helen Michael was an employee of the charity until September 2020 in a role as a Religious School Teacher and joined the board of trustees in May 2019. Her pay during the year was £593 (2019: £808). No specific authority is required for an employee to become a trustee, however, in order to avoid any conflict of interest, Helen does not take part in any discussions or decision making regarding the employment role.

**Trustee expenses**

No trustee was paid expenses during this year or the previous year.

**Other related party transactions**

Rebecca Teiger-Marcus, a trustee of the charity was engaged during the year as a freelance Outreach Worker on National Lottery funded outreach project. Her fees during the year were £4,000.

There were no other related party transactions during this or the previous year.

**10 Operating leases**

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

<b>Motor vehicle</b>	2020	2019
	£	£
Within one year	3,442	3,442
In the second to fifth years inclusive	2,294	5,736
Over five years from the balance sheet date	-	-
	<u>5,736</u>	<u>9,178</u>

## Sinai Synagogue, Leeds

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2020

	2020 Unrestricted funds £	2019 Unrestricted funds £	2020 Restricted funds £	2019 Restricted funds £	2020 Total funds £	2019 Total funds £
<b>Income</b>						
Subscriptions/ donations/ legacies	166,902	159,411	33,960	19,440	200,862	178,851
Fundraising activities	8,312	13,369	-	-	8,312	13,369
Charitable activities	5,223	10,867	-	-	5,223	10,867
Interest receivable	2,474	2,059	-	-	2,474	2,059
<b>Total income</b>	<b>182,911</b>	<b>185,706</b>	<b>33,960</b>	<b>19,440</b>	<b>216,871</b>	<b>205,146</b>
<b>Expenditure</b>						
Salaries, NI and pensions	113,873	86,684	8,492	-	122,365	86,684
Rabbi relocation/ accommodation	-	20,539	-	-	-	20,539
Interim Rabbi costs	-	3,773	-	-	-	3,773
Travel and subsistence	192	872	-	-	192	872
Vehicle hire and running costs	5,490	2,802	-	-	5,490	2,802
Training and conferences	535	365	-	-	535	365
Grants and donations	50	508	8,837	6,542	8,887	7,050
Printing, postage and stationery	2,756	4,132	-	-	2,756	4,132
Telephone and internet	2,418	1,271	-	-	2,418	1,271
IT and software	429	149	-	-	429	149
Charity operating costs	2,900	9,928	4,750	-	7,650	9,928
Rates and water	1,026	921	-	-	1,026	921
Heat and light	9,606	10,986	-	-	9,606	10,986
Cemetery upkeep	1,890	2,016	-	-	1,890	2,016
Insurance	8,018	8,135	-	-	8,018	8,135
Repairs and maintenance	4,101	11,365	-	-	4,101	11,365
Security	694	1,110	1,492	3,562	2,186	4,672
Cleaning and waste	733	3,345	-	-	733	3,345
Independent examination	1,800	1,800	-	-	1,800	1,800
Legal and professional	742	278	-	-	742	278
Affiliation fees	29,143	29,543	-	-	29,143	29,543
Levies payable	-	-	5,300	5,175	5,300	5,175
Bank charges	1,218	715	-	-	1,218	715
Finance cost of loans	-	372	-	-	-	372
100 club prizes	2,500	3,200	-	-	2,500	3,200
Depreciation	12,420	11,659	-	-	12,420	11,659
Other expenditure	56	231	-	-	56	231
<b>Total expenditure</b>	<b>202,590</b>	<b>216,699</b>	<b>28,871</b>	<b>15,279</b>	<b>231,461</b>	<b>231,978</b>
<b>Net income / (expenditure)</b>	<b>(19,679)</b>	<b>(30,993)</b>	<b>5,089</b>	<b>4,161</b>	<b>(14,590)</b>	<b>(26,832)</b>
<b>Transfers between funds</b>	<b>(208)</b>	<b>-</b>	<b>208</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(19,887)</b>	<b>(30,993)</b>	<b>5,297</b>	<b>4,161</b>	<b>(14,590)</b>	<b>(26,832)</b>
<b>Fund balances brought forward</b>	<b>1,147,490</b>	<b>1,178,483</b>	<b>4,161</b>	<b>-</b>	<b>1,151,651</b>	<b>1,178,483</b>
<b>Fund balances carried forward</b>	<b>1,127,603</b>	<b>1,147,490</b>	<b>9,458</b>	<b>4,161</b>	<b>1,137,061</b>	<b>1,151,651</b>