

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:

Name	Position	Dates
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
Company Secretary	Matthew Thornfield	
Charity number	1149738	Registered in England and Wales
Company number	08248096	Registered in England and Wales
Registered and principal address	Bankers	
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 saleimah: 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 £
Income from:					
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
Total income		182,911	33,960	216,871	205,146
Expenditure on:					
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
Total expenditure		202,590	28,871	231,461	231,978
Net income / (expenditure)		(19,679)	5,089	(14,590)	(26,832)
Transfers between funds		(208)	208	-	-
Net movement in funds		(19,887)	5,297	(14,590)	(26,832)
Fund balances brought forward		1,147,490	4,161	1,151,651	1,178,483
Fund balances carried forward	(4)	1,127,603	9,458	1,137,061	1,151,651

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
	£	£	£	£
Fixed assets				
Tangible assets	(5) 939,503	-	939,503	946,448
Total fixed assets	<u>939,503</u>	<u>-</u>	<u>939,503</u>	<u>946,448</u>
Current assets				
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
Total current assets	<u>221,660</u>	<u>18,295</u>	<u>239,955</u>	<u>230,838</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 33,560	8,837	42,397	25,635
Total current liabilities	<u>33,560</u>	<u>8,837</u>	<u>42,397</u>	<u>25,635</u>
Net current assets / (liabilities)	<u>188,100</u>	<u>9,458</u>	<u>197,558</u>	<u>205,203</u>
Net assets	<u>1,127,603</u>	<u>9,458</u>	<u>1,137,061</u>	<u>1,151,651</u>
Funds				
Unrestricted funds	1,127,603	-	1,127,603	1,147,490
Restricted funds	-	9,458	9,458	4,161
Total funds	<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

2 Grants and donations	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>

3 Staff costs and numbers	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.

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

4 Restricted funds	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>

Fund name	Purpose of restriction
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

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

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:

Motor vehicle	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 £
Income						
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
Total income	182,911	185,706	33,960	19,440	216,871	205,146
Expenditure						
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
Total expenditure	202,590	216,699	28,871	15,279	231,461	231,978
Net income / (expenditure)	(19,679)	(30,993)	5,089	4,161	(14,590)	(26,832)
Transfers between funds	(208)	-	208	-	-	-
Net movement in funds	(19,887)	(30,993)	5,297	4,161	(14,590)	(26,832)
Fund balances brought forward	1,147,490	1,178,483	4,161	-	1,151,651	1,178,483
Fund balances carried forward	1,127,603	1,147,490	9,458	4,161	1,137,061	1,151,651