

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



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:

Name	Position	Dates
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	Bankers	
Sinai Synagogue	HSBC Bank plc	Yorkshire Bank plc
Roman Avenue	108 Harrogate Rd	370 Harrogate Rd
Leeds	Chapel Allerton	Leeds LS17 6QA
LS8 2AN	Leeds LS7 4NU	

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
		£	£	£	£
Income from:					
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
Total income		211,024	23,207	234,231	242,219
Expenditure on:					
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
Total expenditure		226,717	27,115	253,832	256,809
Net income / (expenditure)		(15,693)	(3,908)	(19,601)	(14,590)
Transfers between funds		(305)	305	-	-
Net movement in funds		(15,998)	(3,603)	(19,601)	(14,590)
Fund balances brought forward		1,127,603	9,458	1,137,061	1,151,651
Fund balances carried forward	(4)	1,111,605	5,855	1,117,460	1,137,061

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
		£	£	£	£
Fixed assets					
Tangible assets	(5)	927,314	-	927,314	939,503
Total fixed assets		<u>927,314</u>	<u>-</u>	<u>927,314</u>	<u>939,503</u>
Current assets					
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
Total current assets		<u>211,465</u>	<u>12,864</u>	<u>224,329</u>	<u>239,955</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(9)	27,174	7,009	34,183	42,397
Total current liabilities		<u>27,174</u>	<u>7,009</u>	<u>34,183</u>	<u>42,397</u>
Net current assets / (liabilities)		<u>184,291</u>	<u>5,855</u>	<u>190,146</u>	<u>197,558</u>
Net assets		<u>1,111,605</u>	<u>5,855</u>	<u>1,117,460</u>	<u>1,137,061</u>
Funds					
Unrestricted funds		1,111,605	-	1,111,605	1,127,603
Restricted funds		-	5,855	5,855	9,458
Total funds		<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 Unrestricted funds	2021 Restricted funds	2021 Total funds	2020 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

5 Tangible assets	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	12,298	111,632	121,207	1,005,230	1,250,367
<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	11,202	108,703	42,515	160,633	323,053
<u>Net book value</u>					
At 31 December 2021	1,096	2,929	78,692	844,597	927,314
At 31 December 2020	2,201	4,733	83,539	849,030	939,503

6 Debtors and prepayments	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
	33,236	50,591

7 Current asset investments	2021	2020
	£	£
Cash equivalents on deposit	79,430	77,932
	79,430	77,932

8 Cash at bank and in hand	2021	2020
	£	£
Cash at bank	111,289	111,432
Cash in hand	374	-
	111,663	111,432

9 Creditors and accruals	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
	34,183	42,397

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 £
Income						
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
Total income	211,024	208,259	23,207	33,960	234,231	242,219
Expenditure						
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
Total expenditure	226,717	227,938	27,115	28,871	253,832	256,809
Net income / (expenditure)	(15,693)	(19,679)	(3,908)	5,089	(19,601)	(14,590)
Transfers between funds	(305)	(208)	305	208	-	-
Net movement in funds	(15,998)	(19,887)	(3,603)	5,297	(19,601)	(14,590)
Fund balances brought forward	1,127,603	1,147,490	9,458	4,161	1,137,061	1,151,651
Fund balances carried forward	1,111,605	1,127,603	5,855	9,458	1,117,460	1,137,061