

# **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:

Name	Position	Dates
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>		<u>245,647</u>	<u>18,714</u>	<u>264,361</u>	<u>231,124</u>
<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>		<u>196,107</u>	<u>12,690</u>	<u>208,797</u>	<u>253,832</u>
<b>Net income / (expenditure)</b>		<u>49,540</u>	<u>6,024</u>	<u>55,564</u>	<u>(22,708)</u>
<b>Transfers between funds</b>		<u>(201)</u>	<u>201</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>49,339</u>	<u>6,225</u>	<u>55,564</u>	<u>(22,708)</u>
<b>Fund balances brought forward</b>		<u>1,108,498</u>	<u>5,855</u>	<u>1,114,353</u>	<u>1,137,061</u>
<b>Fund balances carried forward</b>	(4)	<u>1,157,837</u>	<u>12,080</u>	<u>1,169,917</u>	<u>1,114,353</u>

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 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 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	Improveme	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 £ Restated
Debtors	39,395	39,266
(less provisions)	(20,204)	(20,204)
Prepayments	2,691	1,331
Accrued income	14,340	9,736
	<u>36,222</u>	<u>30,129</u>

<b>7 Current asset investments</b>	2022 £	2021 £
Cash equivalents on deposit	80,000	79,430
	<u>80,000</u>	<u>79,430</u>

<b>8 Cash at bank and in hand</b>	2022 £	2021 £
Cash at bank	153,556	111,289
Cash in hand	332	374
	<u>153,888</u>	<u>111,663</u>

<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
	<u>21,653</u>	<u>34,183</u>

**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 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total 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>