BETH HAMIDRASH HAGADOL SYNAGOGUE LEEDS

England & Wales · Charity number 1173655

Details

Other names	BHH, BHH SYNAGOGUE, BHH SYNAGOGUE LEEDS
Status	Registered
Legal form	CIO
Registered	2017-07-03
Register	View on the Charity Commission register

Contact

Address	399 Street Lane Leeds LS17 6HQ
Phone	01132692181
Email	OFFICE@BHHS.CO.UK
Website	www.bhhs.co.uk

Activities

Objects: TO ADVANCE THE ORTHODOX JEWISH RELIGION AND FAITH FOR THE PUBLIC BENEFIT BY ALL OR ANY OF THE FOLLOWING MEANS: 1. TO ADVANCE THE ORTHODOX JEWISH RELIGION AMONG JEWISH PEOPLE AND THE GENERAL PUBLIC, IN ACCORDANCE WITH THE DOCTRINES OF THE ORTHODOX JEWISH RELIGION BY THE CELEBRATION OF DIVINE SERVICES AND OTHER RELIGIOUS ACTIVITIES; 2. TO PROVIDE AND MAINTAIN A SYNAGOGUE FOR PRAYER AND TO FURTHER ENCOURAGE THE PRACTICE OF ORTHODOX JUDAISM; 3. TO PROVIDE FOR THE RELIGIOUS NEEDS AND SPIRITUAL GROWTH OF THE MEMBERS OF THE SYNAGOGUE AND TO ESTABLISH AND MAINTAIN SUCH INSTITUTIONS AS MAY BE REQUIRED FOR THIS PURPOSE IN ACCORDANCE WITH TRADITIONAL ORTHODOX JEWISH LAW; 4. TO DO ALL SUCH OTHER THINGS (CONSISTENT WITH THE CHARITABLE CHARACTER OF THE SYNAGOGUE) AS WILL FURTHER THE ATTAINMENT OF THE ABOVE OBJECTS PROVIDED ALWAYS THAT THE ACTIVITIES SHALL BE CARRIED ON IN ACCORDANCE WITH THE PRINCIPLES OF ORTHODOX JEWISH LAW.

Activities: The entity has been created with a view, in the future, to advance the orthodox Jewish religion and faith for the public benefit. However, during the period from its creation to the end of its first accounting period, no activities had been undertaken and the charity was dormant.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£533,597	£544,877	£385,814	10
2023-09-30	£485,248	£512,041	-	-
2022-09-30	£469,439	£480,430	-	-
2021-09-30	£506,420	£507,450	£434,878	11
2020-09-30	£499,989	£494,032	-	-

Trustees

Name	Role	Appointed
Allan Taylor		2022-12-15
Alvin Harris Jacobs		2024-05-16
Dr Jonathan Michael Straight		2021-06-01
Lilian Sarah Dalton		2025-08-12
MICHAEL RAYMOND EATON		2017-03-22
Marnie Sumroy		2024-02-21

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BETH HAMIDRASH HAGADOL SYNAGOGUE LEEDS

England & Wales - Charity number 1173655

Accounts

REGISTERED CHARITY NUMBER: 1173655

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30 September 2024

for

Beth Hamidrash Hagadol Synagogue Leeds

Q&K Auditors Ltd
14 Clifton Moor Business Village
James Nicolson Link
York
YO30 4XG

Beth Hamidrash Hagadol Synagogue Leeds

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Beth Hamidrash Hagadol Synagogue Leeds

Report of the Trustees
for the Year Ended 30 September 2024

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to advance the Orthodox Jewish religion and faith for the public benefit by all or any of the following means:-

- to advance the Orthodox Jewish religion amongst Jewish people and the general public, in accordance with its doctrines by the celebration of divine services and other religious activities;

- to provide and maintain a synagogue for prayer and to further encourage the practice of Orthodox Judaism;

- to provide for the religious needs and spiritual growth of the members of the synagogue and to establish and maintain such institutions as may be required for this purpose in accordance with traditional Orthodox Jewish law;

- to do all such other things (consistent with the charitable character of the synagogue) as will further the attainment of the other objectives provided always that the activities shall be carried on in accordance with the principles of Orthodox Jewish law.

Activities

The activities of the charity, usually through its Rabbis and lay preachers include the provision of:-
- daily religious services with special arrangements for children on sabbaths and festivals.
- appropriate services for members celebrating marriages, Bar Mitzvahs and Bat Mitzvahs and other lifecycle events.
- services for all the festivals and high holy days.
- learning opportunities for the study of Torah and Jewish values.
- a burial ground and funeral services for members, non members and their families.

The charity also provides a regular social programme throughout the year addressing various age groups, as well as engaging in pastoral care according to members' needs.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity provided physical religious services on a daily basis throughout the year. On weekdays, a live stream of services was offered for those who were either unable or unwilling to attend the building in person.

As an important role, the charity welcomed visits to the Synagogue from local schools. This gives pupils of other faiths an insight into the Orthodox Jewish religion and culture. Through this initiative the charity helps to reduce ignorance and antisemitism in the wider community.

FINANCIAL REVIEW

Financial position

During the year the charity incurred a deficit of £11,280 (2023 deficit £26,793) leaving reserves carried forward of £385,814 (2023 £397,094).

It is the charity's policy to try to maintain unrestricted funds, after deducting the book value of fixed assets at a level which equates to not less than six months' unrestricted expenditure so as to provide sufficient funds to cover normal running costs. It is considered that unrestricted funds were maintained at a reasonable level throughout the year.

The charity is funded principally by voluntary subscriptions and donations and these pay for the staffing and other facilities required to deliver the charity's objectives.

FUTURE PLANS
The charity plans to continue to provide the same services and facilities as have been supplied in the current year.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity, a Charitable Incorporated Organisation, is governed by its Articles and constitution.

Organisational structure
The management of the charity is vested in the trustees. There is an advisory council which provides feedback and acts as a sounding board for trustees. The trustees and most of the council are elected by the members at the Annual General Meeting.

Related parties
The charity wholly owns a subsidiary company, Street Lane Bakery Limited, which operates as a manufacturing baker and bakery retailer as well as operating a café on site.

Risk management
The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems and/or procedures have been established to manage them.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1173655

Principal address
399 Street Lane
Leeds
LS8 6HQ

Trustees
M R Eaton
J M Straight
I Green
M H Port (resigned 19.12.23)
A Taylor
M Sumroy (appointed 21.2.24)
A Jacobs (appointed 16.5.24)

Independent Examiner
Mr R Ormiston
Q&K Auditors Ltd
14 Clifton Moor Business Village
James Nicolson Link
York
YO30 4XG

Chief Executive Officer:

The day to day management of the charity is delegated by the trustees to the Chief Executive Officer, Deborah Selwyn.

Approved by order of the board of trustees on ..13 MAY 2025.... and signed on its behalf by:

.....
J M Straight - Trustee

Independent Examiner's Report to the Trustees of
Beth Hamidrash Hagadol Synagogue Leeds

Independent examiner's report to the trustees of Beth Hamidrash Hagadol Synagogue Leeds
I report to the charity trustees on my examination of the accounts of Beth Hamidrash Hagadol Synagogue Leeds (the Trust) for the year ended 30 September 2024.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr R Ormiston
The Institute of Chartered Accountants in England and Wales

Q&K Auditors Ltd
14 Clifton Moor Business Village
James Nicolson Link
York
YO30 4XG

Date: 13 MAY 2025

Beth Hamidrash Hagadol Synagogue Leeds

Statement of Financial Activities
for the Year Ended 30 September 2024

	Notes	Unrestricted fund £	Endowment fund £	30.9.24 Total funds £	30.9.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	437,896	-	437,896	386,727
Charitable activities	5				
Incoming resources from charitable activities		58,036	-	58,036	48,734
Other trading activities	3	9,850	-	9,850	20,229
Investment income	4	994	-	994	608
Other income		26,821	-	26,821	28,950
Total		533,597	-	533,597	485,248
EXPENDITURE ON					
Costs of trading activities and fundraising	6	6,695	-	6,695	23,625
Charitable activities	7				
Costs of charitable activities		533,851	-	533,851	483,655
Governance costs		4,331	-	4,331	4,761
Total		544,877	-	544,877	512,041
NET INCOME/(EXPENDITURE)		(11,280)	-	(11,280)	(26,793)
RECONCILIATION OF FUNDS					
Total funds brought forward		378,789	18,305	397,094	423,887
TOTAL FUNDS CARRIED FORWARD		367,509	18,305	385,814	397,094

The notes form part of these financial statements

Beth Hamidrash Hagadol Synagogue Leeds

Balance Sheet
30 September 2024

	Notes	Unrestricted fund £	Endowment fund £	30.9.24 Total funds £	30.9.23 Total funds £
FIXED ASSETS					
Tangible assets	11	380,128	-	380,128	381,412
Investments	12	1	-	1	1
		380,129	-	380,129	381,413
CURRENT ASSETS					
Stocks	13	1	-	1	1
Debtors	14	36,519	-	36,519	27,584
Cash at bank and in hand		55,868	18,305	74,173	84,110
		92,388	18,305	110,693	111,695
CREDITORS					
Amounts falling due within one year	15	(63,430)	-	(63,430)	(48,663)
NET CURRENT ASSETS		28,958	18,305	47,263	63,032
TOTAL ASSETS LESS CURRENT LIABILITIES		409,087	18,305	427,392	444,445
CREDITORS					
Amounts falling due after more than one year	16	(41,578)	-	(41,578)	(47,351)
NET ASSETS		367,509	18,305	385,814	397,094
FUNDS	18				
Unrestricted funds				367,509	378,789
Endowment funds				18,305	18,305
TOTAL FUNDS				385,814	397,094

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....
J M Straight - Trustee

The notes form part of these financial statements

Beth Hamidrash Hagadol Synagogue Leeds

Cash Flow Statement
for the Year Ended 30 September 2024

	Notes	30.9.24 £	30.9.23 £
Cash flows from operating activities			
Cash generated from operations	1	(5,745)	(29,684)
Interest paid		(1,004)	(1,130)
Net cash used in operating activities		(6,749)	(30,814)
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,607)	(6,381)
Interest received		994	608
Net cash used in investing activities		(613)	(5,773)
Cash flows from financing activities			
Loan repayments in year		(5,208)	(5,080)
Net cash used in financing activities		(5,208)	(5,080)
Change in cash and cash equivalents in the reporting period		(12,570)	(41,667)
Cash and cash equivalents at the beginning of the reporting period	2	84,110	125,777
Cash and cash equivalents at the end of the reporting period	2	71,540	84,110

The notes form part of these financial statements

Beth Hamidrash Hagadol Synagogue Leeds

Notes to the Cash Flow Statement
for the Year Ended 30 September 2024

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.9.24	30.9.23
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(11,280)	(26,793)
Adjustments for:		
Depreciation charges	2,891	2,158
Interest received	(994)	(608)
Interest paid	1,004	1,130
Increase in debtors	(8,935)	(8,537)
Increase in creditors	11,569	2,966
Net cash used in operations	(5,745)	(29,684)

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	30.9.24	30.9.23
	£	£
Cash in hand	50	60
Notice deposits (less than 3 months)	74,123	84,050
Overdrafts included in bank loans and overdrafts falling due within one year	(2,633)	-
Total cash and cash equivalents	71,540	84,110

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.23	Cash flow	At 30.9.24
	£	£	£
Net cash			
Cash at bank and in hand	84,110	(9,937)	74,173
Bank overdraft	-	(2,633)	(2,633)
	84,110	(12,570)	71,540
Debt			
Debts falling due within 1 year	(5,081)	(125)	(5,206)
Debts falling due after 1 year	(37,351)	5,333	(32,018)
	(42,432)	5,208	(37,224)
Total	41,678	(7,362)	34,316

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income
Voluntary income is recognised on receipt.

Interest is included when receivable.

Incoming resources from charitable activities are recognised upon receipt.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Tangible fixed assets are capitalised and included at cost.

Depreciation is provided on plant and machinery on a straight line basis over 3 years.

Freehold property and Sifrei Torah are well maintained such that the trustees consider it unnecessary to make provision for depreciation in respect thereof.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	30.9.24	30.9.23
	£	£
Member contributions	355,460	310,655
Security levy	21,410	22,086
Community levy	6,661	6,594
Other donations	54,365	47,392
	437,896	386,727

3. OTHER TRADING ACTIVITIES

	30.9.24	30.9.23
	£	£
Bookshop income	90	664
Leisure club receipts	-	10,032
Calendar and BIMA magazine receipts	9,760	9,533
	9,850	20,229

4. INVESTMENT INCOME

	30.9.24	30.9.23
	£	£
Deposit account interest	994	608

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	30.9.24	30.9.23
		£	£
Cemetery and burial services	Incoming resources from charitable activities	44,931	43,280
Grants	Incoming resources from charitable activities	13,105	5,454
		58,036	48,734

Grants received, included in the above, are as follows:

	30.9.24	30.9.23
	£	£
Security Grant	13,105	5,454

continued...

6. COSTS OF TRADING ACTIVITIES AND FUNDRAISING

Raising donations and legacies

	30.9.24	30.9.23
	£	£
Leisure club expenses	-	8,441
Events	-	5,391
Bookshop expenses	671	3,577
Calendar and BIMA expenses	6,024	6,216
	6,695	23,625

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs
	£
Costs of charitable activities	533,851
Governance costs	4,331
	538,182

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

9. STAFF COSTS

	30.9.24	30.9.23
	£	£
Wages and salaries	196,478	196,164
Social security costs	9,221	10,544
Other pension costs	7,138	7,151
	212,837	213,859

The average monthly number of employees during the year was as follows:

30.9.24	30.9.23
10	10

No employees received emoluments in excess of £60,000.

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	386,727	-	386,727
Charitable activities			
Incoming resources from charitable activities	48,734	-	48,734
Other trading activities	20,229	-	20,229
Investment income	608	-	608
Other income	28,950	-	28,950
Total	485,248	-	485,248
EXPENDITURE ON			
Costs of trading activities and fundraising	23,625	-	23,625
Charitable activities			
Costs of charitable activities	483,655	-	483,655
Governance costs	4,761	-	4,761
Total	512,041	-	512,041
NET INCOME/(EXPENDITURE)	(26,793)	-	(26,793)
RECONCILIATION OF FUNDS			
Total funds brought forward	405,582	18,305	423,887
TOTAL FUNDS CARRIED FORWARD	378,789	18,305	397,094

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 October 2023	340,765	217,491	558,256
Additions	-	1,607	1,607
At 30 September 2024	340,765	219,098	559,863
DEPRECIATION			
At 1 October 2023	-	176,844	176,844
Charge for year	-	2,891	2,891
At 30 September 2024	-	179,735	179,735
NET BOOK VALUE			
At 30 September 2024	340,765	39,363	380,128
At 30 September 2023	340,765	40,647	381,412

continued...

11. TANGIBLE FIXED ASSETS - continued

Fixed assets includes £35,000 for Sifrei Torah which is not depreciated.

12. FIXED ASSET INVESTMENTS

	Shares in group undertaking £
MARKET VALUE	
At 1 October 2023 and 30 September 2024	1
NET BOOK VALUE	
At 30 September 2024	1
At 30 September 2023	1

The charity is the beneficial owner of 100% of the issued share capital of Street Lane Bakery Limited, a company that operates a bakery and café.

Advantage has been taken of the regulations which set aside the requirement to prepare consolidated accounts.

13. STOCKS

	30.9.24 £	30.9.23 £
Stocks	1	1

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24 £	30.9.23 £
Trade debtors	23,718	13,975
Other debtors	1,080	-
Prepayments	11,721	13,609
	36,519	27,584

continued...

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24	30.9.23
	£	£
Unsecured bounce back loan (see note 17)	7,839	5,081
Trade creditors	26,757	23,511
Other creditors and accruals	28,834	20,071
	63,430	48,663

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.9.24	30.9.23
	£	£
Unsecured bounce back loan (see note 17)	32,018	37,351
Members' deposits	9,560	10,000
	41,578	47,351

17. LOANS

An analysis of the maturity of loans is given below:

	30.9.24	30.9.23
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	2,633	-
Bank loans	5,206	5,081
	7,839	5,081
Amounts falling between one and two years:		
Bank loans - 1-2 years	5,206	5,081
Amounts falling due between two and five years:		
Bank loans - 2-5 years	15,619	15,242
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loan more than 5 years by instalments	11,193	17,028

18. MOVEMENT IN FUNDS

	At 1.10.23	Net movement in funds	At 30.9.24
	£	£	£
Unrestricted funds			
General fund	378,789	(11,280)	367,509
Endowment funds			
Endowment fund	18,305	-	18,305
TOTAL FUNDS	397,094	(11,280)	385,814

continued...

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	533,597	(544,877)	(11,280)
TOTAL FUNDS	533,597	(544,877)	(11,280)

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	405,582	(26,793)	378,789
Endowment funds			
Endowment fund	18,305	-	18,305
TOTAL FUNDS	423,887	(26,793)	397,094

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	485,248	(512,041)	(26,793)
TOTAL FUNDS	485,248	(512,041)	(26,793)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.22 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	405,582	(38,073)	367,509
Endowment funds			
Endowment fund	18,305	-	18,305
TOTAL FUNDS	423,887	(38,073)	385,814

continued...

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,018,845	(1,056,918)	(38,073)
TOTAL FUNDS	1,018,845	(1,056,918)	(38,073)

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

Beth Hamidrash Hagadol Synagogue Leeds

Detailed Statement of Financial Activities
for the Year Ended 30 September 2024

	Unrestricted funds £	Endowment funds £	30.9.24 Total funds £	30.9.23 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Member contributions	355,460	-	355,460	310,655
Security levy	21,410	-	21,410	22,086
Community levy	6,661	-	6,661	6,594
Other donations	54,365	-	54,365	47,392
	437,896	-	437,896	386,727
Other trading activities				
Bookshop income	90	-	90	664
Leisure club receipts	-	-	-	10,032
Calendar and BIMA magazine receipts	9,760	-	9,760	9,533
	9,850	-	9,850	20,229
Investment income				
Deposit account interest	994	-	994	608
Charitable activities				
Cemetery and burial services	44,931	-	44,931	43,280
Grants	13,105	-	13,105	5,454
	58,036	-	58,036	48,734
Other income				
Sundry receipts	2,580	-	2,580	2,550
Events receipts	3,094	-	3,094	6,704
Weddings, bar mitzvah, bat mitzvah etc	1,927	-	1,927	2,309
Rent and rooms hire	19,220	-	19,220	17,387
	26,821	-	26,821	28,950
Total incoming resources	533,597	-	533,597	485,248
EXPENDITURE				
Raising donations and legacies				
Leisure club expenses	-	-	-	8,441
Events	-	-	-	5,391
Bookshop expenses	671	-	671	3,577
Calendar and BIMA expenses	6,024	-	6,024	6,216
	6,695	-	6,695	23,625
Charitable activities				
Wages	196,478	-	196,478	196,164
Carried forward	196,478	-	196,478	196,164

This page does not form part of the statutory financial statements

Beth Hamidrash Hagadol Synagogue Leeds

Detailed Statement of Financial Activities
for the Year Ended 30 September 2024

	Unrestricted funds £	Endowment funds £	30.9.24 Total funds £	30.9.23 Total funds £
Charitable activities				
Brought forward	196,478	-	196,478	196,164
Social security	9,221	-	9,221	10,544
Pensions	7,138	-	7,138	7,151
Kiddush and festival expenses	35,219	-	35,219	17,658
LJOY youth programme etc	1,577	-	1,577	2,759
Support to other charities	10,256	-	10,256	7,285
Synagogue running costs	129,948	-	129,948	104,142
Security costs	19,531	-	19,531	21,285
In-house cemetery and burial	11,607	-	11,607	12,144
Sub-contracted burial services	73,400	-	73,400	73,400
Sundry expenses	4,675	-	4,675	3,095
Subscriptions	3,520	-	3,520	5,886
Legal and professional fees	22,465	-	22,465	14,048
Financial costs	5,925	-	5,925	5,936
Accountancy and independent examiner's fees	4,331	-	4,331	4,761
Depreciation of tangible fixed assets	2,891	-	2,891	2,158
	538,182	-	538,182	488,416
Total resources expended	544,877	-	544,877	512,041
Net (expenditure)/income	(11,280)	-	(11,280)	(26,793)

This page does not form part of the statutory financial statements

BETH HAMIDRASH HAGADOL SYNAGOGUE LEEDS

England & Wales - Charity number 1173655

Accounts

REGISTERED CHARITY NUMBER: 1173655

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30 September 2023

for

Beth Hamidrash Hagadol Synagogue Leeds

Northern Tonic Ltd
14 Clifton Moor
Business Village
James Nicolson Link
York
YO30 4XG

Beth Hamidrash Hagadol Synagogue Leeds

Contents of the Financial Statements
for the Year Ended 30 September 2023

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Beth Hamidrash Hagadol Synagogue Leeds

Report of the Trustees
for the Year Ended 30 September 2023

The trustees present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to advance the Orthodox Jewish religion and faith for the public benefit by all or any of the following means:-

- to advance the Orthodox Jewish religion amongst Jewish people and the general public, in accordance with its doctrines by the celebration of divine services and other religious activities;

- to provide and maintain a synagogue for prayer and to further encourage the practice of Orthodox Judaism;

- to provide for the religious needs and spiritual growth of the members of the synagogue and to establish and maintain such institutions as may be required for this purpose in accordance with traditional Orthodox Jewish law;

- to do all such other things (consistent with the charitable character of the synagogue) as will further the attainment of the other objectives provided always that the activities shall be carried on in accordance with the principles of Orthodox Jewish law.

Activities

The activities of the charity, usually through its Rabbis and lay preachers include the provision of:-
- daily religious services with special arrangements for children on sabbaths and festivals.
- appropriate services for members celebrating marriages, Bar Mitzvahs and Bat Mitzvahs and other lifecycle events.
- services for all the festivals and high holy days.
- learning opportunities for the study of Torah and Jewish values.
- a burial ground and funeral services for members, non members and their families.

The charity also provides a regular social programme throughout the year addressing various age groups, as well as engaging in pastoral care according to members' needs.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity provided physical religious services on a daily basis throughout the year. On weekdays, a live stream of services was offered for those who were either unable or unwilling to attend the building in person.

As an important role, the charity welcomed visits to the Synagogue from local schools. This gives pupils of other faiths an insight into the Orthodox Jewish religion and culture. Through this initiative the charity helps to reduce ignorance and antisemitism in the wider community.

FINANCIAL REVIEW

Financial position

During the year the charity incurred a deficit of £26,793 (2022 deficit £10,991) leaving reserves carried forward of £397,094 (2022 £423,887).

It is the charity's policy to try to maintain unrestricted funds, after deducting the book value of fixed assets at a level which equates to not less than six months' unrestricted expenditure so as to provide sufficient funds to cover normal running costs. It is considered that unrestricted funds were maintained at a reasonable level throughout the year.

The charity is funded principally by voluntary subscriptions and donations and these pay for the staffing and other facilities required to deliver the charity's objectives.

FUTURE PLANS

The charity plans to continue to provide the same services and facilities as have been supplied in the current year.

Beth Hamidrash Hagadol Synagogue Leeds

Report of the Trustees
for the Year Ended 30 September 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The charity, a Charitable Incorporated Organisation, is governed by its Articles and constitution.

Organisational structure
The management of the charity is vested in the trustees. There is an advisory council which provides feedback and acts as a sounding board for trustees. The trustees and most of the council are elected by the members at the Annual General Meeting.

Related parties
The charity wholly owns a subsidiary company, Street Lane Bakery Limited, which operates as a manufacturing baker and bakery retailer as well as operating a café on site.

Risk management
The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems and/or procedures have been established to manage them.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1173655

Principal address
399 Street Lane
Leeds
LS8 6HQ

Trustees
M R Eaton
J M Straight
I Green
M H Port (appointed 15.12.22)
A Taylor (appointed 15.12.22)

Independent Examiner
Mr R Ormiston
Northern Tonic Ltd
14 Clifton Moor
Business Village
James Nicolson Link
York
YO30 4XG

Chief Executive Officer:

The day to day management of the charity is delegated by the trustees to the Chief Executive Officer, Deborah Selwyn.

THANK YOU TO FORMER TRUSTEE

Past President of the Synagogue and co-founder of the Street Lane Bakery, Leon Davidson, sadly passed away in May 2023. The Executive would like to express their gratitude for the unique and valuable contribution made by Leon through the various positions he held and for his tireless and visionary work. The executive would like to extend its condolences to Leon's extended family.

Approved by order of the board of trustees on 25 JUNE 2024 and signed on its behalf by:

.....
J M Straight - Trustee

Independent Examiner's Report to the Trustees of
Beth Hamidrash Hagadol Synagogue Leeds

Independent examiner's report to the trustees of Beth Hamidrash Hagadol Synagogue Leeds
I report to the charity trustees on my examination of the accounts of Beth Hamidrash Hagadol Synagogue Leeds (the Trust) for the year ended 30 September 2023.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr R Ormiston
The Institute of Chartered Accountants in England and Wales

Northern Tonic Ltd
14 Clifton Moor
Business Village
James Nicolson Link
York
YO30 4XG

Date: 25 JUNE 2024

Beth Hamidrash Hagadol Synagogue Leeds

Statement of Financial Activities
for the Year Ended 30 September 2023

	Notes	Unrestricted fund £	Endowment fund £	30.9.23 Total funds £	30.9.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		386,727	-	386,727	367,357
Charitable activities					
Incoming resources from charitable activities		48,734	-	48,734	67,660
Other trading activities	2	20,229	-	20,229	20,084
Investment income	3	608	-	608	32
Other income		28,950	-	28,950	14,306
Total		485,248	-	485,248	469,439
EXPENDITURE ON					
Costs of trading activities and fundraising		23,625	-	23,625	17,282
Charitable activities					
Costs of charitable activities		483,655	-	483,655	456,950
Governance costs		4,761	-	4,761	6,198
Total		512,041	-	512,041	480,430
NET INCOME/(EXPENDITURE)		(26,793)	-	(26,793)	(10,991)
RECONCILIATION OF FUNDS					
Total funds brought forward		405,582	18,305	423,887	434,878
TOTAL FUNDS CARRIED FORWARD		378,789	18,305	397,094	423,887

The notes form part of these financial statements

Beth Hamidrash Hagadol Synagogue Leeds

Balance Sheet
30 September 2023

	Notes	Unrestricted fund £	Endowment fund £	30.9.23 Total funds £	30.9.22 Total funds £
FIXED ASSETS					
Tangible assets	6	381,412	-	381,412	377,189
Investments	7	1	-	1	1
		381,413	-	381,413	377,190
CURRENT ASSETS					
Stocks	8	1	-	1	1
Debtors	9	27,584	-	27,584	19,047
Cash at bank and in hand		65,805	18,305	84,110	125,777
		93,390	18,305	111,695	144,825
CREDITORS					
Amounts falling due within one year	10	(48,663)	-	(48,663)	(46,866)
NET CURRENT ASSETS		44,727	18,305	63,032	97,959
TOTAL ASSETS LESS CURRENT LIABILITIES		426,140	18,305	444,445	475,149
CREDITORS					
Amounts falling due after more than one year	11	(47,351)	-	(47,351)	(51,262)
NET ASSETS		378,789	18,305	397,094	423,887
FUNDS	13				
Unrestricted funds				378,789	405,582
Endowment funds				18,305	18,305
TOTAL FUNDS				397,094	423,887

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....
J M Straight - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income
Voluntary income is recognised on receipt.

Interest is included when receivable.

Incoming resources from charitable activities are recognised upon receipt.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Tangible fixed assets are capitalised and included at cost.

Depreciation is provided on plant and machinery on a straight line basis over 3 years.

Freehold property and Sifrei Torah are well maintained such that the trustees consider it unnecessary to make provision for depreciation in respect thereof.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. OTHER TRADING ACTIVITIES

	30.9.23	30.9.22
	£	£
Bookshop income	664	809
Leisure club receipts	10,032	9,703
Calendar and BIMA magazine receipts	9,533	9,572
	20,229	20,084

3. INVESTMENT INCOME

	30.9.23	30.9.22
	£	£
Deposit account interest	608	32

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Endowment fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	367,357	-	367,357
Charitable activities			
Incoming resources from charitable activities	67,660	-	67,660
Other trading activities	20,084	-	20,084
Investment income	32	-	32
Other income	14,306	-	14,306
Total	469,439	-	469,439
EXPENDITURE ON			
Costs of trading activities and fundraising	17,282	-	17,282
Charitable activities			
Costs of charitable activities	456,950	-	456,950
Governance costs	6,198	-	6,198
Total	480,430	-	480,430
NET INCOME/(EXPENDITURE)	(10,991)	-	(10,991)
RECONCILIATION OF FUNDS			
Total funds brought forward	416,573	18,305	434,878
TOTAL FUNDS CARRIED FORWARD	405,582	18,305	423,887

continued...

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 October 2022	340,765	214,235	555,000
Additions	-	6,381	6,381
Disposals	-	(3,125)	(3,125)
At 30 September 2023	340,765	217,491	558,256
DEPRECIATION			
At 1 October 2022	-	177,811	177,811
Charge for year	-	2,158	2,158
Eliminated on disposal	-	(3,125)	(3,125)
At 30 September 2023	-	176,844	176,844
NET BOOK VALUE			
At 30 September 2023	340,765	40,647	381,412
At 30 September 2022	340,765	36,424	377,189

Fixed assets includes £35,000 for Sifrei Torah which is not depreciated.

7. FIXED ASSET INVESTMENTS

	Shares in group undertaking £
MARKET VALUE	
At 1 October 2022 and 30 September 2023	1
NET BOOK VALUE	
At 30 September 2023	1
At 30 September 2022	1

The charity is the beneficial owner of 100% of the issued share capital of Street Lane Bakery Limited, a company that operates a bakery and café.

Advantage has been taken of the regulations which set aside the requirement to prepare consolidated accounts.

8. STOCKS

	30.9.23 £	30.9.22 £
Stocks	1	1

continued...

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23	30.9.22
	£	£
Trade debtors	13,975	11,625
Prepayments	13,609	7,422
	27,584	19,047

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23	30.9.22
	£	£
Unsecured bounce back loan (see note 12)	5,081	6,250
Trade creditors	23,511	21,046
Other creditors and accruals	20,071	19,570
	48,663	46,866

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.9.23	30.9.22
	£	£
Unsecured bounce back loan (see note 12)	37,351	41,262
Members' deposits	10,000	10,000
	47,351	51,262

12. LOANS

An analysis of the maturity of loans is given below:

	30.9.23	30.9.22
	£	£
Amounts falling due within one year on demand:		
Bank loans	5,081	6,250
Amounts falling between one and two years:		
Bank loans - 1-2 years	5,081	6,250
Amounts falling due between two and five years:		
Bank loans - 2-5 years	15,242	18,750
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loan more than 5 years by instalments	17,028	16,262

13. MOVEMENT IN FUNDS

	At 1.10.22	Net movement in funds	At 30.9.23
	£	£	£
Unrestricted funds			
General fund	405,582	(26,793)	378,789
Endowment funds			
Endowment fund	18,305	-	18,305
TOTAL FUNDS	423,887	(26,793)	397,094

continued...

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	485,248	(512,041)	(26,793)
TOTAL FUNDS	485,248	(512,041)	(26,793)

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	416,573	(10,991)	405,582
Endowment funds			
Endowment fund	18,305	-	18,305
TOTAL FUNDS	434,878	(10,991)	423,887

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	469,439	(480,430)	(10,991)
TOTAL FUNDS	469,439	(480,430)	(10,991)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	416,573	(37,784)	378,789
Endowment funds			
Endowment fund	18,305	-	18,305
TOTAL FUNDS	434,878	(37,784)	397,094

continued...

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	954,687	(992,471)	(37,784)
TOTAL FUNDS	954,687	(992,471)	(37,784)

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.

Beth Hamidrash Hagadol Synagogue Leeds

Detailed Statement of Financial Activities
for the Year Ended 30 September 2023

	Unrestricted funds £	Endowment funds £	30.9.23 Total funds £	30.9.22 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Member contributions	310,655	-	310,655	307,677
Security levy	22,086	-	22,086	23,184
Community levy	6,594	-	6,594	7,288
Other donations	47,392	-	47,392	29,208
	386,727	-	386,727	367,357
Other trading activities				
Bookshop income	664	-	664	809
Leisure club receipts	10,032	-	10,032	9,703
Calendar and BIMA magazine receipts	9,533	-	9,533	9,572
	20,229	-	20,229	20,084
Investment income				
Deposit account interest	608	-	608	32
Charitable activities				
Cemetery and burial services	43,280	-	43,280	67,660
Grants	5,454	-	5,454	-
	48,734	-	48,734	67,660
Other income				
Sundry receipts	2,550	-	2,550	451
Events receipts	6,704	-	6,704	110
Weddings, bar mitzvah, bat mitzvah etc	2,309	-	2,309	2,003
Rent and rooms hire	17,387	-	17,387	11,742
	28,950	-	28,950	14,306
Total incoming resources	485,248	-	485,248	469,439
EXPENDITURE				
Raising donations and legacies				
Leisure club expenses	8,441	-	8,441	8,268
Events	5,391	-	5,391	2,137
Bookshop expenses	3,577	-	3,577	149
Calendar and BIMA expenses	6,216	-	6,216	6,728
	23,625	-	23,625	17,282
Charitable activities				
Wages	196,164	-	196,164	188,974
Social security	10,544	-	10,544	11,116
Pensions	7,151	-	7,151	7,048
Kiddush and festival expenses	17,658	-	17,658	14,563
LJOY youth programme etc	2,759	-	2,759	3,081
Carried forward	234,276	-	234,276	224,782

Beth Hamidrash Hagadol Synagogue Leeds

Detailed Statement of Financial Activities
for the Year Ended 30 September 2023

	Unrestricted funds £	Endowment funds £	30.9.23 Total funds £	30.9.22 Total funds £
Charitable activities				
Brought forward	234,276	-	234,276	224,782
Support to other charities	7,285	-	7,285	11,556
Synagogue running costs	104,142	-	104,142	88,741
Security costs	21,285	-	21,285	11,435
In-house cemetery and burial	12,144	-	12,144	10,736
Sub-contracted burial services	73,400	-	73,400	78,846
Sundry expenses	3,095	-	3,095	1,102
Subscriptions	5,886	-	5,886	3,755
Legal and professional fees	14,048	-	14,048	19,528
Financial costs	5,936	-	5,936	4,831
Accountancy and independent examiner's fees	4,761	-	4,761	6,198
Depreciation of tangible fixed assets	2,158	-	2,158	1,638
	488,416	-	488,416	463,148
Total resources expended	512,041	-	512,041	480,430
Net (expenditure)/income	(26,793)	-	(26,793)	(10,991)

This page does not form part of the statutory financial statements

BETH HAMIDRASH HAGADOL SYNAGOGUE LEEDS

England & Wales - Charity number 1173655

Accounts

REGISTERED CHARITY NUMBER: 1173655

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30 September 2022

for

Beth Hamidrash Hagadol Synagogue Leeds

Northern Tonic Ltd
14 Clifton Moor
Business Village
James Nicolson Link
York
YO30 4XG

Beth Hamidrash Hagadol Synagogue Leeds

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Beth Hamidrash Hagadol Synagogue Leeds

Report of the Trustees
for the Year Ended 30 September 2022

The trustees present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to advance the Orthodox Jewish religion and faith for the public benefit by all or any of the following means:-

- to advance the Orthodox Jewish religion amongst Jewish people and the general public, in accordance with its doctrines by the celebration of divine services and other religious activities;

- to provide and maintain a synagogue for prayer and to further encourage the practice of Orthodox Judaism;

- to provide for the religious needs and spiritual growth of the members of the synagogue and to establish and maintain such institutions as may be required for this purpose in accordance with traditional Orthodox Jewish law;

- to do all such other things (consistent with the charitable character of the synagogue) as will further the attainment of the other objectives provided always that the activities shall be carried on in accordance with the principles of Orthodox Jewish law.

Activities

The activities of the charity, usually through its Rabbis and lay preachers include the provision of:-
- daily religious services with special arrangements for children.
- appropriate services for members celebrating marriages, Bar Mitzvahs and Bat Mitzvahs.
- services for all the festivals and high holy days.
- learning opportunities for the study of Torah and Jewish values.
- a burial ground and funeral services for members, non members and their families.

The charity also provides a regular social programme throughout the year addressing various age groups, as well as engaging in pastoral care according to members' needs.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity provided physical religious services on a daily basis throughout the year. On weekdays, a live stream of services was offered for those who were either unable or unwilling to attend the building in person.

As an important role, the charity welcomed visits to the Synagogue from local schools. This gives pupils of other faiths an insight into the Orthodox Jewish religion and culture. Through this initiative the charity helps to reduce ignorance and antisemitism in the wider community.

FINANCIAL REVIEW

Financial position

During the year the charity incurred a deficit of £10,991 (2021 deficit £1,031) leaving reserves carried forward of £423,887 (2021 £434,878).

It is the charity's policy to try to maintain unrestricted funds, after deducting the book value of fixed assets at a level which equates to not less than six months' unrestricted expenditure so as to provide sufficient funds to cover normal running costs. It is considered that unrestricted funds were maintained at a reasonable level throughout the year.

The charity is funded principally by voluntary subscriptions and donations and these pay for the staffing and other facilities required to deliver the charity's objectives.

FUTURE PLANS

The charity plans to continue to provide the same services and facilities as have been supplied in the current year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity, a Charitable Incorporated Organisation, is governed by its Articles and constitution.

Organisational structure

The management of the charity is vested in the trustees. There is an advisory council. The trustees and most of the council are elected by the members at the Annual General Meeting.

Related parties

The charity wholly owns a subsidiary company, Street Lane Bakery Limited, which operates as a manufacturing baker and bakery retailer as well as operating a café on site.

Risk management

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems and/or procedures have been established to manage them.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1173655

Principal address

399 Street Lane
Leeds
LS8 6HQ

Trustees

M R Eaton
J M Straight
I Green
M H Port (appointed 15.12.22)
A Taylor (appointed 15.12.22)
D Jacobs (resigned 31.7.22)
S Myerson (resigned 31.8.22)
L Baker (resigned 23.7.22)
L L Davidson (resigned 8.6.22)

Independent Examiner

Mr K Gamble
Northern Tonic Ltd
14 Clifton Moor
Business Village
James Nicolson Link
York
YO30 4XG

Chief Executive Officer:

The day to day management of the charity is delegated by the trustees to the Chief Executive Officer, Deborah Selwyn.

THANK YOU TO FORMER TRUSTEE

Past President of the Synagogue and co-founder of the Street Lane Bakery, Leon Davidson, sadly passed away in May 2023. The Executive would like to express their gratitude for the unique and valuable contribution made by Leon through the various positions he held and for his tireless and visionary work. The executive would like to extend its condolences to Leon's extended family.

Approved by order of the board of trustees on 30 June 2023 and signed on its behalf by:

M H Port - Trustee

Independent Examiner's Report to the Trustees of
Beth Hamidrash Hagadol Synagogue Leeds

Independent examiner's report to the trustees of Beth Hamidrash Hagadol Synagogue Leeds
I report to the charity trustees on my examination of the accounts of Beth Hamidrash Hagadol Synagogue Leeds (the Trust) for the year ended 30 September 2022.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr K Gamble
The Association of Chartered Certified Accountants

Northern Tonic Ltd
14 Clifton Moor
Business Village
James Nicolson Link
York
YO30 4XG

3 July 2023

Beth Hamidrash Hagadol Synagogue Leeds

Statement of Financial Activities
for the Year Ended 30 September 2022

	Notes	Unrestricted fund £	Endowment fund £	30.9.22 Total funds £	30.9.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		367,357	-	367,357	370,920
Charitable activities					
Incoming resources from charitable activities		67,660	-	67,660	42,700
Exceptional resource		-	-	-	54,522
Other trading activities	2	20,084	-	20,084	9,776
Investment income	3	32	-	32	3
Other income		14,306	-	14,306	27,298
Total		469,439	-	469,439	505,219
EXPENDITURE ON					
Costs of trading activities and fundraising		17,282	-	17,282	16,966
Charitable activities					
Costs of charitable activities		456,950	-	456,950	483,284
Governance costs		6,198	-	6,198	6,000
Total		480,430	-	480,430	506,250
NET INCOME/(EXPENDITURE)		(10,991)	-	(10,991)	(1,031)
RECONCILIATION OF FUNDS					
Total funds brought forward		416,573	18,305	434,878	435,909
TOTAL FUNDS CARRIED FORWARD		405,582	18,305	423,887	434,878

The notes form part of these financial statements

Beth Hamidrash Hagadol Synagogue Leeds

Balance Sheet
30 September 2022

	Notes	Unrestricted fund £	Endowment fund £	30.9.22 Total funds £	30.9.21 Total funds £
FIXED ASSETS					
Tangible assets	6	377,189	-	377,189	377,633
Investments	7	1	-	1	1
		377,190	-	377,190	377,634
CURRENT ASSETS					
Stocks	8	1	-	1	1
Debtors	9	19,047	-	19,047	29,507
Cash at bank and in hand		107,472	18,305	125,777	146,207
		126,520	18,305	144,825	175,715
CREDITORS					
Amounts falling due within one year	10	(46,866)	-	(46,866)	(64,721)
NET CURRENT ASSETS		79,654	18,305	97,959	110,994
TOTAL ASSETS LESS CURRENT LIABILITIES		456,844	18,305	475,149	488,628
CREDITORS					
Amounts falling due after more than one year	11	(51,262)	-	(51,262)	(53,750)
NET ASSETS		405,582	18,305	423,887	434,878
FUNDS	13				
Unrestricted funds				405,582	416,573
Endowment funds				18,305	18,305
TOTAL FUNDS				423,887	434,878

The financial statements were approved by the Board of Trustees and authorised for issue on 30 June 2023 and were signed on its behalf by:

J M Straight - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income
Voluntary income is recognised on receipt.

Interest is included when receivable.

Incoming resources from charitable activities are recognised upon receipt.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Tangible fixed assets are capitalised and included at cost.

Depreciation is provided on plant and machinery on a straight line basis over 3 years.

Freehold property and Sifrei Torah are well maintained such that the trustees consider it unnecessary to make provision for depreciation in respect thereof.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. OTHER TRADING ACTIVITIES

	30.9.22	30.9.21
	£	£
Bookshop income	809	588
Leisure club receipts	9,703	20
Calendar and BIMA receipts	9,572	9,168
	20,084	9,776

3. INVESTMENT INCOME

	30.9.22	30.9.21
	£	£
Deposit account interest	32	3

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Endowment fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	370,920	-	370,920
Charitable activities			
Incoming resources from charitable activities	42,700	-	42,700
Exceptional resource	54,522	-	54,522
Other trading activities	9,776	-	9,776
Investment income	3	-	3
Other income	27,298	-	27,298
Total	505,219	-	505,219
EXPENDITURE ON			
Costs of trading activities and fundraising	16,966	-	16,966
Charitable activities			
Costs of charitable activities	483,284	-	483,284
Governance costs	6,000	-	6,000
Total	506,250	-	506,250
NET INCOME/(EXPENDITURE)	(1,031)	-	(1,031)
RECONCILIATION OF FUNDS			
Total funds brought forward	417,604	18,305	435,909

continued...

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Endowment fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	416,573	18,305	434,878

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 October 2021	340,765	213,041	553,806
Additions	-	1,194	1,194
At 30 September 2022	340,765	214,235	555,000
DEPRECIATION			
At 1 October 2021	-	176,173	176,173
Charge for year	-	1,638	1,638
At 30 September 2022	-	177,811	177,811
NET BOOK VALUE			
At 30 September 2022	340,765	36,424	377,189
At 30 September 2021	340,765	36,868	377,633

Fixed assets includes £35,000 for Sifrei Torah which is not depreciated.

7. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 October 2021 and 30 September 2022	1
NET BOOK VALUE	
At 30 September 2022	1
At 30 September 2021	1

The charity is the beneficial owner of 100% of the issued share capital of Street Lane Bakery Limited, a company that operates a bakery and café.

Advantage has been taken of the regulations which set aside the requirement to prepare consolidated accounts.

continued...

8. STOCKS

	30.9.22	30.9.21
	£	£
Stocks	1	1

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22	30.9.21
	£	£
Trade debtors	11,625	16,703
Prepayments	7,422	12,804
	19,047	29,507

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22	30.9.21
	£	£
Unsecured bounce back loan (see note 12)	6,250	6,250
Trade creditors	21,046	21,295
Other creditors and accruals	19,570	37,176
	46,866	64,721

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.9.22	30.9.21
	£	£
Unsecured bounce back loan (see note 12)	41,262	43,750
Members' deposits	10,000	10,000
	51,262	53,750

12. LOANS

An analysis of the maturity of loans is given below:

	30.9.22	30.9.21
	£	£
Amounts falling due within one year on demand:		
Bank loans	6,250	6,250
Amounts falling between one and two years:		
Bank loans - 1-2 years	6,250	6,250
Amounts falling due between two and five years:		
Bank loans - 2-5 years	18,750	18,750
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loan more than 5 years by instalments	16,262	18,750

continued...

13. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	416,573	(10,991)	405,582
Endowment funds			
Endowment fund	18,305	-	18,305
TOTAL FUNDS	434,878	(10,991)	423,887

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	469,439	(480,430)	(10,991)
TOTAL FUNDS	469,439	(480,430)	(10,991)

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	417,604	(1,031)	416,573
Endowment funds			
Endowment fund	18,305	-	18,305
TOTAL FUNDS	435,909	(1,031)	434,878

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	505,219	(506,250)	(1,031)
TOTAL FUNDS	505,219	(506,250)	(1,031)

continued...

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.20 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	417,604	(12,022)	405,582
Endowment funds			
Endowment fund	18,305	-	18,305
TOTAL FUNDS	435,909	(12,022)	423,887

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	974,658	(986,680)	(12,022)
TOTAL FUNDS	974,658	(986,680)	(12,022)

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

Beth Hamidrash Hagadol Synagogue Leeds

Detailed Statement of Financial Activities
for the Year Ended 30 September 2022

	Unrestricted funds £	Endowment funds £	30.9.22 Total funds £	30.9.21 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Member contributions	307,677	-	307,677	296,258
Security levy	23,184	-	23,184	30,021
Community levy	7,288	-	7,288	7,673
Other donations	29,208	-	29,208	36,968
	367,357	-	367,357	370,920
Other trading activities				
Bookshop income	809	-	809	588
Leisure club receipts	9,703	-	9,703	20
Calendar and BIMA receipts	9,572	-	9,572	9,168
	20,084	-	20,084	9,776
Investment income				
Deposit account interest	32	-	32	3
Charitable activities				
Cemetery and burial services	67,660	-	67,660	42,700
Exceptional items	-	-	-	54,522
	67,660	-	67,660	97,222
Other income				
Sundry receipts	451	-	451	210
Events receipts	110	-	110	10,302
Weddings, bar mitzvah, bat mitzvah etc	2,003	-	2,003	1,022
Rent and rooms hire	11,742	-	11,742	15,764
	14,306	-	14,306	27,298
Total incoming resources	469,439	-	469,439	505,219
EXPENDITURE				
Raising donations and legacies				
Leisure club expenses	8,268	-	8,268	446
Events	2,137	-	2,137	10,377
Bookshop expenses	149	-	149	393
Calendar and BIMA expenses	6,728	-	6,728	5,750
	17,282	-	17,282	16,966
Charitable activities				
Wages	188,974	-	188,974	185,496
Social security	11,116	-	11,116	11,483
Pensions	7,048	-	7,048	6,869
Kiddush and festival expenses	14,563	-	14,563	7,740
LJOY youth programme etc	3,081	-	3,081	15,168
Carried forward	224,782	-	224,782	226,756

Beth Hamidrash Hagadol Synagogue Leeds

Detailed Statement of Financial Activities
for the Year Ended 30 September 2022

	Unrestricted funds £	Endowment funds £	30.9.22 Total funds £	30.9.21 Total funds £
Charitable activities				
Brought forward	224,782	-	224,782	226,756
Support to other charities	11,556	-	11,556	17,724
Synagogue running costs	88,741	-	88,741	77,380
Security costs	11,435	-	11,435	14,455
In-house cemetery and burial	10,736	-	10,736	22,409
Sub-contracted burial services	78,846	-	78,846	70,800
Sundry expenses	1,102	-	1,102	1,045
Subscriptions	3,755	-	3,755	4,030
Bad debts	-	-	-	184
Legal and professional fees	19,528	-	19,528	18,332
Shul merger expenses	-	-	-	10,353
Financial costs	4,831	-	4,831	4,809
Accountancy and independent examiner's fees	6,198	-	6,198	6,000
Depreciation of tangible fixed assets	1,638	-	1,638	15,007
	463,148	-	463,148	489,284
Total resources expended	480,430	-	480,430	506,250
Net (expenditure)/income	(10,991)	-	(10,991)	(1,031)

This page does not form part of the statutory financial statements

BETH HAMIDRASH HAGADOL SYNAGOGUE LEEDS

England & Wales - Charity number 1173655

Accounts

Charity No: 1173655

BETH HAMIDRASH HAGADOL SYNAGOGUE, LEEDS

ACCOUNTS
for the year ended
30 September 2021

BETH HAMIDRASH HAGADOL SYNAGOGUE, LEEDS

ACCOUNTS
for the year ended 30 September 2021

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BETH HAMIDRASH HAGADOL SYNAGOGUE, LEEDS

ANNUAL REPORT OF THE TRUSTEES
for the year ended 30 September 2021

The trustees present their report and the financial statements of the charity for the year ended 30 September 2021

REFERENCE AND ADMINISTRATION DETAILS

Name:
The name of the charity is Beth Hamidrash Hagadol Synagogue, Leeds.

Address:
The address of the charity is 399 Street Lane, Leeds, LS8 6HQ.

Trustees:
At the time of this report the trustees were -

Mr M.R. Eaton
Mr D. Jacobs
Mr S. Myerson
Mr L.L. Davidson
Mr J.M. Straight
Mr I Green

Chief Executive Officer:
The day to day management of the charity is delegated by the trustees to the Chief Executive officer, Deborah Selwyn.

Bankers:
HSBC, 33 Park Row, Leeds, LS1 1LD.

Independent examiner:
Mr M. Winburn
Chartered accountant
6 Queen Street,
Leeds
LS1 2TW

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity, a Charitable Incorporated Organisation (CIO), is governed by its Articles and constitution.

The management of the charity is vested in the trustees. There is an advisory council. The trustees and most of the council are elected by the members at the Annual General Meeting.

The charity has a wholly owned subsidiary company, Street Lane Bakery Limited, which operates as a manufacturing baker.

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems and/or procedures have been established to manage them.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to advance the orthdox Jewish religion and faith for the public benefit by all or any of the following means:

- to advance the orthodox Jewish religion amongst Jewish people and the general public, in accordance with its doctrines by the celebration of divine services and other religious activities;

- to provide for the religious needs and spiritual growth of the members of the synagogue and to establish and maintain such institutions as may be required for this purpose in accordance with traditional orthodox Jewish law;

- to do all such other things (consistent with the charitable character of the synagogue) as will further the attainment of the other objectives provided always that the activities shall be carried on in accordance A94with the priniciples of orthodox Jewish law.

The activities of the charity, usually through its Rabbis and lay preachers include the provision of
- daily religious services with special arrangments for children;
- appropriate services for members celebrating marriages, Bar Mitzvahs and Bat Mitzvahs;
- services for all the festivals and high holy days;
- learning opportunities for the study of Torah and Jewish values;
- a burial ground and funeral services for members, non members and their families.

The charity also provides a comprehensive social programme throughout the year, including events for teens and the over sixties, as well as engaging in pastoral care according to members' needs.

ACHIEVEMENTS AND PERFORMANCES

Where possible, the charity continued to provide physical as well as virtual religious services throughout the year. We operated within the Covid guidelines, promoting 'safe distancing' and 'mask wearing' initiatives. Nevertheless the pandemic created many challenges, our Rabbis supporting the membership with outreach programmes, religious services by zoom, pastoral care, etc., to keep in touch. The charity succcessfully applied for grants which compensated, to some extent, for the fall in income from sponsorship and donations and enabled it to retain a full complement of staff. For the sake of all concerned it is hoped soon to be in a position to resume normal activities.

As far as permitted by the authorities in compliance with the covid-19 reulations, religious services were held there throughout the year under review and a full progamme of educational, social, and other religious events, many with the assistance of unpaid volunteers, were also arranged.

As an important role, the charity welcomed visits to the synagogue from local schools. This gives pupils of other faiths an insight into the Jewish religion and culture. Through this initiative the charity helps to reduce ignorance and antisemitism in the wider community.

FINANCIAL REVIEW

During the year the charity incured a deficit of £1,030 (2020: a surplus of £60,113) leaving reserves carried forward of £434,878 (2020 £435,908) respectively.

It is the charity's policy to try to maintain unrestricted funds, after deducting the book value of fixed assets at a level which equates to not less than six months' unrestricted expenditure so as to provide sufficient funds to cover normal running costs. It is considered that unrestricted funds were maintained at a reasonable level throughout the year.

The charity is funded principally by voluntary subscriptions and donations and these pay for the staffing and other facilities required to deliver the charity's objectives.

PLANS FOR FUTURE PERIODS

The charity plans to continue to provide the same services and facilities as have been supplied in the past.

TRUSTEES RESPONSIBILITIES

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:-

select suitable accounting policies and then apply them consistently;
make judgements and estimates that are reasonable and prudent;
state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements;
prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 1993. 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.

APPROVED BY THE TRUSTEES and signed on their behalf on 01 June 2022 by:

Mr M Eaton
President

BETH HAMIDRASH HAGADOL SYNAGOGUE, LEEDS

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
for the year ended 30 September 2021

The charity's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:
* examine the accounts under section 145 of the Charities Act,
* to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
* to state whether particular matters have come to my attention.

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequntly no opinion is given as to whether the accounts present a 'true and fair view' and the report is imited to those matters set out in the statement below.

In connection with the examination, no matter has come to my attention

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
   * to keep accounting records in accordance with section 130 of the Charities Act; and
   * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

   have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. Winburn, FCA
Chartered Accountant,
6 Queen Street
Leeds
LS1 2TW

01 June 2022

BETH HAMIDRASH HAGADOL SYNAGOGUE, LEEDS`

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2021

INCOMING RESOURCES	Note	**2021**	2020
Incoming resources from generated funds			
Voluntary income	1	**370,921**	388,820
Activities for generating funds	2	**0**	0
Other trading income	3	**9,776**	10,363
Investment income		**3**	0
Rent and rooms hire		**15,764**	17,921
Incoming resources from charitable activities	4	**42,700**	41,284
Other incoming resources	5	**11,534**	41,601
Total incoming resources		**£450,698**	£499,989

RESOURCES EXPENDED		**2021**	2020
Costs of generating funds			
Costs of generating voluntary income	6	**16,966**	9,987
Charitable activities	7	**483,284**	478,645
Governance costs	8	**6,000**	5,400
Total resources expended		**£506,250**	£494,032
Net outgoing resources (2020: incoming) before extraordinary resource		**-£55,552**	£5,957
EXTRAORDINARY RESOURCE	9	**£54,522**	£54,156
Net outgoing (2020: incoming) resources		**-£1,030**	£60,113

RECONCILIATION OF FUNDS	**2021**	2020
- endowment fund	**18,305**	18,305
- unrestricted income fund	**417,603**	357,490
Total funds brought forward	**435,908**	375,795
Total funds carried forward	**£434,878**	£435,908

BETH HAMIDRASH HAGADOL SYNAGOGUE, LEEDS

ACCOUNTING POLICIES
for the year ending 30 September 2021

BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention,in accordance with applicable accounting standards and the Statement of Recommended Practice on accounting by charities.

ACCOUNTING CONVENTION

The financial statements have been prepared in accordance with the special provisions of Part Vll of the Companies Act 1985 relating to small entities.

INCOMING RESOURCES

Voluntary income
Voluntary income is recognised on receipt.

Interest Receivable
Interest is included when receivable.

Incoming resources from charitable activities
These are recognised upon receipt.

RESOURCES EXPENDED

All expenditure is accounted for on an accruals basis.

Pension Costs

The charity contributes to defined contribution schemes for certain employees. The premiums are charged as an expense as they fall due.

TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are capitalised and are included at cost.

Freehold property and Sifrei Torah are well maintained such that the trustees consider it unnecesary to make any provision for depreciation in respect thereof. Depreciation is provided on all other fixed assets at rates calculated to write off the costs on a straight line basis over their expected useful econonic lives, as follows:

Plant and equipment	over 3 years

BETH HAMIDRASH HAGADOL SYNAGOGUE, LEEDS

BALANCE SHEET
30 September 2021

	Note	**2021**	2020
FIXED ASSETS			
Tangible assets	10	**377,633**	390,785
Investment	11	**1**	1
Total fixed assets		**£377,634**	£390,786
CURRENT ASSETS			
Stock		**1**	1
Debtors	12	**29,507**	34,833
Cash at bank and in hand		**146,205**	64,131
Total current assets		**£175,713**	£98,964
LIABILITIES			
Creditors: amounts fallng due within one year			
Unsecured "bounce back" bank loan		**6,250**	-
Other creditors		**58,469**	53,842
Total current liabilities	13	**£64,719**	£53,842
Net current assets		**£110,994**	£45,122
Creditors: amounts falling due after one year			
Unsecured "bounce back" bank loan		**43,750**	-
Member deposits		**10,000**	-
	14	**£53,750**	-
TOTAL NET ASSETS		**£434,878**	£435,908
Representing:			
CAPITAL AND RESERVES			
Called up share capital		**1**	1
SHAREHOLDERS' FUNDS - equity interests			
THE FUNDS OF THE CHARITY			
Endowment fund		**18,305**	18,305
Unrestricted Income fund		**416,572**	417,603
		£434,878	£435,908

BETH HAMIDRASH HAGADOL SYNAGOGUE, LEEDS

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 September 2021

1	DONATIONS	**2021**	2,020
	Member contributions	**296,258**	332,757
	Security levy	**30,021**	29,002
	Community levy	**7,673**	7,749
	Other donations	**36,968**	19,312
		£370,921	£388,820

2	ACTIVITIES FOR GENERATING FUNDS	**2021**	2020
	None	**£-**	£-

3	OTHER TRADING INCOME		
	Bookshop receipts	**588**	392
	Leisure club receipts	**20**	1,475
	Calendar and BIMA receipts	**9,168**	8,496
		£9,776	£10,363

4	INCOMING RESOURCES FROM CHARITABLE AC	**2021**	2020
	Cemetery and burial services	**£42,700**	£41,284

5	OTHER INCOMING RESOURCES	**2021**	2020
	Sundry receipts	**210**	23,914
	Events receipts	**10,302**	16,397
	Weddings, Barmitzvah, etc., fees	**1,022**	1,290
		£11,534	£41,601

6	COST OF RAISING FUNDS	**2021**	2020
	Leisure club expenses	**446**	1,867
	Events	**10,377**	2,010
	Bookshop expenses	**393**	475
	Calendar and BIMA expenses	**5,750**	5,635
		£16,966	£9,987

7	CHARITABLE ACTIVITIES	**2021**	2020
	kiddush and festival expenses	**7,740**	23,436
	salaries and pension contributions	**203,848**	208,429
	LJOY, youth programme, outreach, etc	**15,168**	-
	support to other charities	**17,724**	18,623
	synagogue running expenses	**77,380**	87,630
	security costs	**14,455**	32,785
	in-house cemetery and burial services	**22,409**	2,941
	subcontracted burial services		
	- Chevra Kadisha	**13,400**	13,400
	- Leeds Jewish Orthodox Cemeteries	**57,400**	54,450
	sundry expenses	**1,042**	-
	subscriptions	**4,030**	4,156
	bad debts	**184**	-
	legal and professional expenses	**18,332**	16,905
	shul merger expenses	**10,353**	4,263
	financial costs	**4,809**	4,919
	depreciation	**15,007**	6,708
		£483,284	£478,645

8	GOVERNANCE COSTS	**2021**	2020
	Fees for the independent examination of the financial statements	**£6,000**	£5,400

9 EXTRAORDINARY RESOURCE - coronavirus relate public funding	2021	2020
Grants received	**17,431**	29,500
Furlough subsidies	**38,291**	33,500
	55,722	63,000
Less: related expenses	**1,200**	8,844
	£54,522	£54,156

10 TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and equipment £	Total £
COST			
At 30 September 2020	340,765	176,186.10	**516,951**
Additions	0	1,855.00	**1,855**
At 30 September 2021	**340,765**	**178,041.10**	**518,806**
DEPRECIATION			
At 30 September 2020	0	161,166.00	**161,166**
Charge for the period	0	15,007.00	**15,007**
At 30 September 2021	**0**	**176,173.00**	**176,173**
NET BOOK VALUE			
At 30 September 2021	**340,765**	**1,868.00**	**342,633**
At 30 September 2020	340,765	15,020.10	355,785

Although the trustees consider the market value of the charity's interest in land and buildings is considerably greater than its carrying value, in view of the nature of the charity they have not sought aprofessional valuation because they do not consider the cost thereof can be justified.

11 INVESTMENT - SUBSIDIARY UNDERTAKING	2021	2020
Share, at cost	**1**	1
Amount owed to (2020: from) the subsidiary undertal	**-2,185**	12,521
	-£2,184	£12,522

The charity is the beneficial owner of the whole of the issued share capital of its subsidiary, Street Lane Bakery Limited, a company that operates a bakery.

Advantage has been taken of the regulations which set aside the requirement to prepare group accounts.

	2021	2020
Aggregate amount of capital and reserves at 30 Septemb	**£8,153**	-£1,542
Aggregate profit for the year then ended	**£3,449**	£65,658

12 DEBTORS	2021	2020
Debtors	**16,703**	20,772
Prepayments	**12,804**	14,061
	£29,507	£34,833

13 CREDITORS: AMOUNTS FALLING DUE WITHIN O	2021	2020
Trade creditors	**21,293**	
Accruals	**29,133**	14,132
Unsecured 'bounce back' bank loan	**6,250**	-
Other creditors	**8,043**	39,710
	£64,719	£53,842

14 CREDITORS: AMOUNTS FALLING DUE AFTER MO	**2021**	2020
Unsecured 'bounce back' bank loan	**43,750**	-
Member's deposit	**10,000**	-
	£53,750	£0

15 STAFF COSTS	**2021**	2020
Salaries	**185,496**	189,459
Social security costs	**11,483**	10,716
Pension contributions	**6,869**	8,254
	£203,848	£ 208,429

Staff numbers	**2021**	2020
The average number of staff employed was	**11**	11

16 TRUSTEES' REMUNERATION AND BENEFITS

The trustees neither received, nor waived, any emoluments during the year (2020: £ Nil).

BETH HAMIDRASH HAGADOL SYNAGOGUE LEEDS

England & Wales - Charity number 1173655

Accounts

Charity No: 1173655

BETH HAMIDRASH HAGADOL SYNAGOGUE, LEEDS

ACCOUNTS
for the year ended
30 September 2020

BETH HAMIDRASH HAGADOL SYNAGOGUE, LEEDS

ACCOUNTS
for the year ended 30 September 2020

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BETH HAMIDRASH HAGADOL SYNAGOGUE, LEEDS

ANNUAL REPORT OF THE TRUSTEES
for the year ended 30 September 2020

The trustees present their report and the financial statements of the charity for the year ended 30 September 2020.

REFERENCE AND ADMINISTRATION DETAILS

Name:
The name of the charity is Beth Hamidrash Hagadol Synagogue, Leeds.

Address:
The address of the charity is 399 Street Lane, Leeds, LS8 6HQ.

Trustees:
At the time of this report the trustees were -

Mr M.R. Eaton
Mr D. Jacobs
Mr S. Myerson
Mr L.L. Davidson

Custodial Trustees:
Mr G. Eastman
Mrs R. Peters
Mr A. I Taylor

Chief Executive Officer:
The day to day management of the charity is delegated by the trustees to the Chief Executive officer, Deborah Selwyn

Bankers:
HSBC, 33 Park Row, Leeds, LS1 1LD.

Independent examiner
Mr M. Winburn
Chartered Accountant
6 Queen Street,
Leeds
LS1 2TW

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity, a Charitable Incorporated Organisation (CIO) is governed by its Articles and constitution.

The management of the congregation is vested in the trustees and the council. The trustees and most of the council are elected by the members at the Annual General Meeting. The council appoints the custodial trustees.

The charity has a wholly owned subsidiary company, Street Lane Bakery Limited, which operates as a manufacturing baker.

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and

BETH HAMIDRASH HAGADOL SYNAGOGUE, LEEDS

ANNUAL REPORT OF THE TRUSTEES
for the year ended 30 September 2020

systems and/or procedures have been established to manage them.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to advance the orthdox Jewish religion and faith for the public benefit by all or any of the following means:

to advance the orthodox Jewish religion amongst Jewish people and the general public, in accordance with the doctrines of the orthodox Jewish religion by the celebration of divine services and other religious activities;

to provide and maintain a synagogue for prayer and to further encourage the practice of orthodox Judaism;

to provide for the religious needs and spiritual growth of the members of the synagogue and to establish and maintain such institutions as may be required for this purpose in accordance with traditional orthodox Jewish law;

to do all such other things (consistent with the charitable character of the synagogue) as will further the attainment of the other objects provided always that the activities shall be carried on in accordance with the priniciples of orthodox Jewish law.

The activities of the charity, usually through its Rabbi's and lay preachers include the provision of
daily religious services with special arrangments for children
appropriate services for members celebrating marriages, Bar Mitzvahs, and Bat Mitzvahs
services for all the festivals and high holy days
learning opportunities for the study of Torah and Jewish values
a burial ground and funeral services for members, none members and their families.

The charity also provides a comprehensive social programme throughout the year, including events for teens and the over sixties, as well as engaging in pastoral care according to members' needs.

ACHIEVEMENTS AND PERFORMANCES

In the furtherance of its objectives the charity owns and administers a synagogue at Street Lane in Leeds where it employs a full complement of clergy and other staff.

Religious services were held there throughout the year under review and a full programme of educational, social and other religious events, many with the assistance of unpaid volunteers, were also arranged.

As an important role, the charity welcomed visits to the synagogue from local schools. This gives pupils of other faiths an insight into the Jewish religion and culture. Through this initiative the charity helps to reduce ignorance and antisemitism in the wider community.

FINANCIAL REVIEW

During the year the charity had a surplus of £60,113 (2019 deficit: £ 32,229) leaving reserves carried forward of £435,908 (2019: £375,795)

BETH HAMIDRASH HAGADOL SYNAGOGUE, LEEDS

ANNUAL REPORT OF THE TRUSTEES
for the year ended 30 September 2020

It is the charity's policy to try to maintain unrestricted funds, after deducting the book value of fixed assets at a level which equates to not less than six months' unrestricted expenditure so as to provide sufficient funds to cover normal running costs. It is considered that unrestricted funds were maintained at a reasonable level throughout the year.

The charity is funded principally by voluntary subscriptions and donations and these pay for the staffing and other facilities required to deliver the charity's objectives.

PLANS FOR FUTURE PERIODS

The charity plans to continue to provide the same services and facilities as have been supplied in the past.

TRUSTEES RESPONSIBILITIES

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:-

* select suitable accounting policies and then apply them consistently;
* make judgements and estimates that are reasonable and prudent;
* state whether applicable Accounting Standards and Statements of Recommended Practice have beer followed, subject to any departures disclosed and explained in the financial statements;
* prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 1993. 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.

APPROVED BY THE TRUSTEES and signed on their behalf on 13 April 2021 by:

Mr M Eaton
President

BETH HAMIDRASH HAGADOL SYNAGOGUE, LEEDS

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
for the year ended 30 September 2020

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:
* examine the accounts under section 145 of the Charities Act,
* to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
* to state whether particular matters have come to my attention.

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequntly no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

In connection with the examination, no matter has come to my attention

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
   * to keep accounting records in accordance with section 130 of the Charities Act; and
   * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

   have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. Winburn, FCA
Chartered Accountant,
6 Queen Street
Leeds
LS1 2TW

13 April 2021

BETH HAMIDRASH HAGADOL SYNAGOGUE, LEEDS

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2020

	Note	2020 Unrestricted Funds	2020 Endowment Funds	2020 Total Funds	2019
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	1	388,820	-	388,820	378,244
Activities for generating funds	2	-	-	-	-
Other trading income	3	10,363	-	10,363	16,682
Investment income	.	-	-	-	-
Rent and rooms hire		17,921	-	17,921	19,013
Incoming resources from charitable activities	4	41,284	-	41,284	37,753
Other incoming resources	5	41,601	-	41,601	46,692
Total incoming resources		£ 499,989	£ -	£ 499,989	£ 498,384
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income	6	9,987	-	9,987	16,986
Charitable activities	7	478,645	-	478,645	500,253
Governance costs	8	5,400	-	5,400	13,374
Total resources expended		£ 494,032	£ -	£ 494,032	£ 530,613
Net incoming (2019: outgoing) resources before extraordinary resource		5,957	-	5,957	(32,229)
EXTRAORDINARY RESOURCE	17	54,156		54,156	-
Net incoming (2019: outgoing) resources		60,113	-	60,113	(32,229)
RECONCILIATION OF FUNDS					
Total funds brought forward		357,490	18,305	375,795	408,024
Total funds carried forward		£ 417,603	£ 18,305	£ 435,908	£ 375,795

The charity has no recognised gains or losses other than the results for the year as set out above.

All the charity's activities are continuing.

BETH HAMIDRASH HAGADOL SYNAGOGUE, LEEDS

BALANCE SHEET
30 September 2020

	Note	2020	2019
FIXED ASSETS			
Tangible assets	10	390,785	395,596
Investments	11	1	1
Total fixed assets		390,786	395,597

		2020	2019
CURRENT ASSETS			
Stock		1	-
Debtors	12	34,833	22,234
Cash at bank and in hand		64,131	18,454
Total current assets		98,964	40,688
LIABILITIES			
Creditors: amounts falling due within one year	13	53,842	60,490
Net current assets / (2019: liabilities)		45,122	(19,802)
Total assets less current liabilities		£ 435,908	£ 375,795

		2020	2019
THE FUNDS OF THE CHARITY			
Endowment funds	14	18,305	18,305
Unrestricted Income fund		417,603	357,490
		£ 435,908	£ 375,795

The financial statements on pages 1 to 11 were approved by the Trustees on 13 April 2021

M. Eaton
President

L. Davidson
Secretery

The notes on pages 8 to 11 form part of these financial statements

BETH HAMIDRASH HAGADOL SYNAGOGUE, LEEDS

ACCOUNTING POLICIES
For the year ending 30 September 2020

BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention, and in accordance with applicable accounting standard and the Statement of Recommended Practice on accounting by charities.

ACCOUNTING CONVENTION

These accounts have been prepared under the historic cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice *Accounting and Reporting by Charities* (SORP 2005).

INCOMING RESOURCES

Voluntary Income

Voluntary income is recognised on receipt.

Interest Receivable

Interest is included when receivable.

Incoming Resources from Charitable Activities

These are recognised upon receipt.

RESOURCES EXPENDED

All expenditure is accounted for on an accruals basis.

Pension Costs

The charity contributes to defined contribution schemes for certain employees. The premiums are charged as an expense as they fall due.

TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are capitalised and are included at cost.

Freehold property and Sifrei Torah are well maintained such that the trustees consider it unnecessary to make any provision for depreciation in respect thereof. Depreciation is provided on all other fixed assets at rates calculated to write off the costs on a straight line basis over their expected useful economic lives as follows:

Computer equipment	over 3 years
Equipment and fixtures	over 7 years
Security equipment	over 7 years

BETH HAMIDRASH HAGADOL SYNAGOGUE, LEEDS

NOTES TO THE FINANCIAL STATEMENTS
For the year ending 30 September 2020

1	VOLUNTARY INCOME	**2020**	2019
	Donations (Note 16)	**£ 388,820**	£ 378,244

2	ACTIVITIES FOR GENERATING FUNDS	**2020**	2019
	None	**£ -**	£ -

3	OTHER TRADING INCOME	**2020**	2019
	Bookshop receipts	**392**	1,938
	Leisure club receipts	**1,475**	4,872
	Calendar and BIMA receipts	**8,496**	9,872
		£ 10,363	£ 16,682

4	INCOMING RESOURCES FROM CHARITABLE ACTIVITIES	**2020**	2019
	Cemetery and burial services	**£ 41,284**	£ 37,753

5	OTHER INCOMING RESOURCES	**2020**	2019
	Sundry receipts	**23,914**	31,998
	Events receipts	**16,397**	11,775
	Weddings, Barmitzvah, etc., fees	**1,290**	2,919
		£ 41,601	£ 46,692

6	COST OF RAISING FUNDS	**2020**	2019
	Leisure club expenses	**1,867**	4,519
	Events	**2,010**	1,410
	Bookshop expenses	**475**	2,368
	Calendar and BIMA expenses	**5,635**	8,689
		£ 9,987	£ 16,986

7	CHARITABLE ACTIVITIES	**2020**	2019
	kiddush and festival expenses	**23,436**	37,724
	salaries and wages	**208,429**	218,387
	support to other charities	**86,473**	34,523
	synagogue running expenses	**108,798**	101,165
	security costs	**32,785**	26,881
	cemetery and burial services	**2,941**	69,164
	depreciation	**6,708**	5,309
	subscriptions	**4,156**	4,030
	interest and financial costs	**4,919**	3,068
		£ 478,645	£ 500,251

BETH HAMIDRASH HAGADOL SYNAGOGUE, LEEDS

NOTES TO THE FINANCIAL STATEMENTS
For the year ending 30 September 2020

8 GOVERNANCE COSTS	**2020**	2019
Legal expenses	**-**	6,974
Fees for the independent examination of the financial statements	**5,400**	6,400
	£ 5,400	£ 13,374

9 STAFF COSTS	**2020**	2019
Wages and salaries	**190,896**	199,423
Social security costs	**10,716**	12,710
Pension contributions	**8,254**	6,254
	£ 209,866	£ 218,387

Staff numbers	**2020**	2019
The average number of staff employed was	**11**	11

10 TANGIBLE FIXED ASSETS

	Freehold land and buildings	Sifrei Torah	Security equipment	Furniture and equipment	Total
COST					
At 30 September 2019	340,765	35,000	70,303	103,985	550,053
Additions	-	-	289	1,609	1,898
At 30 September 2020	£ 340,765	£ 35,000	£ 70,592	£ 105,594	£ 551,951
DEPRECIATION					
At 30 September 2019	-	-	65,043	89,415	154,458
Charge for the period	-	-	2,375	4,333	6,708
At 30 September 2020	£ -	£ -	£ 67,418	£ 93,748	£ 161,166
NET BOOK VALUE					
At 30 September 2020	£ 340,765	£ 35,000	£ 3,174	£ 11,846	£ 390,785
At 30 September 2019	£ 340,765	£ 35,000	£ 5,260	£ 14,570	£ 395,595

The trustees consider that the market value of the charity's interest in land and buildings is conside
greater than the carrying value. In view of the nature of the charity however the trustees have not s
a professional valuation because they do not consider the cost.can be justified.

BETH HAMIDRASH HAGADOL SYNAGOGUE, LEEDS

NOTES TO THE FINANCIAL STATEMENTS
For the year ending 30 September 2020

11 INVESTMENT - SUBSIDIARY UNDERTAKINGS	**2020**	2019
Shares, at cost	**1**	1
Amount owed	**-**	12,521
	£ 1	£ 12,522

The charity is the beneficial owner of the whole of the issued share capital of its subsidiary, Street I Bakery Limited, a company registered in England and Wales.

Advantage has been taken of the regulations which set aside the requirement to prepare group accounts.

	2020	2019
Aggregate amount of capital and reserves at 30 September	**£ (1,542)**	£ (67,200)
Aggregate profit (2019: loss) for the year then ended	**£ 65,658**	£ (2,585)

12 DEBTORS	**2020**	2019
Trade debtors	**-**	1,342
Other debtors	**20,772**	6,522
Prepayments	**14,061**	14,370
	£ 34,833	£ 22,234

13 CREDITORS: amounts falling due within one year	**2020**	2019
Accruals	**14,132**	20,086
Social security	**4,332**	4,378
Other creditors	**35,378**	36,029
	£ 53,842	£ 60,490

14 ENDOWMENT FUND	**2020**	2019
A legacy to be used, in due course, towards the cost of a Sefer Torah	**£ 18,305**	£ 18,305

15 TRUSTEES REMUNERATION AND BENEFITS

The trustees neither received nor waived any emoluments during the year (2019: £Nil).

16 DONATIONS	**2020**	2019
Member contributions	**332,757**	344,186
Security levy	**29,002**	26,391
Community levy	**7,749**	7,667
Other donations	**19,312**	-
	£ 388,820	£ 378,244

BETH HAMIDRASH HAGADOL SYNAGOGUE, LEEDS

NOTES TO THE FINANCIAL STATEMENTS
For the year ending 30 September 2020

17 EXTRAORDINARY RESOURCE

On 23 March 2020 the government announced the arrival of a coronavirus attack which would require all of us to change our way of life. Fortunately the government stepped in with substantial financial assistance to try to save lives and protect jobs.

	2020
In that connection, by 30 September 2020, our year end date, the synagogue had successfully claimed grants totalling	**29,500**
and furlough subsidies of	**33,500**
making a total of	**63,000**
out of which, to make the synagogue as safe as possible, it incurred costs, including the taking of professional advice, of	**(8,844)**
leaving a suplus by 30 September 2020 of	**£ 54,156**