

ADASS YESHURUN SYNAGOGUE

England & Wales · Charity number 1174025

Details

Status Registered

Legal form Charitable company

Company number [10812133](#)

Registered 2017-07-28

Register [View on the Charity Commission register](#)

Contact

Address Yeshrun Synagogue
Cheltenham Crescent
Salford
M7 4FP

Phone 07989303793

Email adassyeshurun@gmail.com

Activities

Objects: THE CHARITY'S OBJECTS ARE RESTRICTED SPECIFICALLY, ONLY FOR THE PUBLIC BENEFIT TO ADVANCE THE ORTHODOX JEWISH RELIGION IN MANCHESTER AND SALFORD FOR THE BENEFIT OF THE PUBLIC THROUGH THE PROVISION AND MAINTENANCE OF A SYNAGOGUE, THE CONDUCTING OF RELIGIOUS CEREMONIES, THE HOLDING OF PRAYER MEETINGS, LECTURES AND PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS. CONTRIBUTING TO THE SPIRITUAL AND MORAL EDUCATION OF CHILDREN. RELIEVING POVERTY AS A PRACTICAL EXPRESSION OF RELIGIOUS BELIEFS

Activities: For the public benefit to advance the orthodox Jewish religion in local area for the benefit of the public through the provision and maintenance of a synagogue, the conducting of religious ceremonies, the holding of prayer meetings, lectures and public celebration of religious festivals. Contributing to the spiritual and moral education of children. Relieving poverty.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- Manchester City
- Salford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£161,797	£142,171	-	-
2024-06-30	£142,347	£133,611	-	-
2023-06-30	£133,813	£123,185	-	-
2022-06-30	£116,736	£103,240	-	-
2021-06-30	£98,156	£89,627	-	-

Trustees

Name	Role	Appointed
HENRY BRYSH		2017-05-21
MOISHE BAMBERGER		2017-05-21
Noson Kohn		2025-04-01

ADASS YESHURUN SYNAGOGUE

England & Wales - Charity number 1174025

Accounts

10812133

CHARITY REGISTERED NUMBER: 1174025

ADASS YESHURUN SYNAGOGUE

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

BROOKS & CO.
CHARTERED ACCOUNTANTS
27 STANLEY ROAD
SALFORD
M7 4FR
TELEPHONE: 0161 795 7577
EMAIL: GOLDMANMR@GMAIL.COM
WEB: BROOKSANDCOACCOUNTANTSSALFORD.CO.UK

ADASS YESHURUN SYNAGOGUE

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: 10812133

Registered Charity Number: 1174025

Treasurer: A Z Frenkel

Directors: M A Bamberger
H Brysh
N Kohn

Trustees: M A Bamberger
H Brysh

Registered Office: Adass Yeshurun
Cheltenham Crescent
Salford
M7 4FP

Accountants: Brooks & Co.
Chartered Accountants
27 Stanley Road
Salford
M7 4FR
Telephone: 0161 795 7577
email: goldmanmr@gmail.com
Web: brooksandcoaccountantssalford.co.uk

ADASS YESHURUN SYNAGOGUE
FOR THE YEAR ENDED 30 JUNE 2025

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ADASS YESHURUN SYNAGOGUE

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The Council who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the year ended 30 June 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Governing document

The charity is governed by its Trust deed dated 23 May 2017.

Appointment of trustees

The trustees who served during the year are set out on the charity information page at the front of these accounts.

Trustee induction and training

New Trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees which meets regularly administers the charity. There are sub-committees covering development, membership and finance. A chief executive is appointed by the trustees to manage the day-to-day operations of the charity.

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The provision and maintenance of a synagogue, the conducting of religious ceremonies, the holding of prayer meetings, lectures and public celebration of religious festivals.

ADASS YESHURUN SYNAGOGUE

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 30 JUNE 2025

Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of directors and trustees on 24 March 2026 and signed on its behalf.

.....
M A Bamberger H Brysh
Trustees.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ADASS YESHURUN SYNAGOGUE
FOR THE YEAR ENDED 30 JUNE 2025

I report on the accounts which are set out on pages 4 to 12

Respective responsibilities of the Council and examiner

The trustees who are also directors of the company for the purpose of company law are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently 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.

Independent examiner's statement

The accounting records were examined and compared with the accounts – there were no matters of concern to report.

Brooks & Co

.....

Dated: 24 March 2026

Brooks & Co.
Chartered Accountants
27 Stanley Road
Salford
M7 4FR
Telephone: 0161 795 7577
email: goldmanmr@gmail.com
Web: brooksandcoaccountantssalford.co.uk

COMPANY NUMBER: 10812133

ADASS YESHURUN SYNAGOGUE

BALANCE SHEET

AT 30 JUNE 2025

	Note	2025		2024	
		£	£	£	£
Tangible fixed assets					
Tangible assets	6		1,710,367		1,705,265
Current assets					
Debtors	7	18,190		15,360	
Bank Accounts		6,496		9,435	
Cash Accounts		1,520		1,020	
		<u>26,206</u>		<u>25,815</u>	
Creditors					
Amounts falling due within one year	8	452		1,950	
		<u>452</u>		<u>1,950</u>	
Net current assets			25,754		23,865
Total assets less current liabilities			<u>1,736,121</u>		<u>1,729,130</u>
Creditors					
Amounts falling due after more than one year	8		(229,827)		(242,462)
			<u>(229,827)</u>		<u>(242,462)</u>
Net assets			<u>£ 1,506,294</u>		<u>£ 1,486,668</u>
Capital funds					
Unrestricted funds			1,506,294		1,486,668
			<u>1,506,294</u>		<u>1,486,668</u>
Total funds			<u>£1,506,294</u>		<u>£1,486,668</u>

For the year ending 30 June 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

COMPANY NUMBER: 10812133

ADASS YESHURUN SYNAGOGUE (Continued)

BALANCE SHEET

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006). Approved by the trustees on 24 March 2026 and signed on its behalf.

.....
M A Bamberger

The annexed notes form part of these financial statements.

ADASS YESHURUN SYNAGOGUE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2025

	Unrest'd Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming resources			
Incoming Resources from generated funds:	161,797	161,797	142,347
	<hr/>	<hr/>	<hr/>
Total incoming resources	161,797	161,797	142,347
	<hr/>	<hr/>	<hr/>
Resources expended			
Costs of generating funds	27,961	27,961	30,785
Costs of charitable activities	114,210	114,210	102,826
	<hr/>	<hr/>	<hr/>
Total resources expended	142,171	142,171	133,611
	<hr/>	<hr/>	<hr/>
Net movement in funds	19,626	19,626	8,736
	<hr/>	<hr/>	<hr/>
Total funds brought forward	1,486,668	1,486,668	1,477,932
	<hr/>	<hr/>	<hr/>
Total funds carried forward	1,506,294	1,506,294	1,486,668
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Details of Incoming resources and resources used are given in the notes to the financial statements.

ADASS YESHURUN SYNAGOGUE

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 30 JUNE 2025

	2025		2024	
	£	£	£	£
General Fund				
Balance brought forward	1,486,668		1,477,932	
Surplus for the year	19,626		8,736	
	<hr/>		<hr/>	
		1,506,294		1,486,668
		<hr/>		<hr/>
Total funds at 30 June 2025		£ 1,506,294		£ 1,486,668
		<hr/> <hr/>		<hr/> <hr/>

ADASS YESHURUN SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and Machinery - 25% per annum of cost

Fixtures and Fittings - 5 % per annum of cost

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes. the aim and use of each designated fund is set out in the notes to the financial statements.

ADASS YESHURUN SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 JUNE 2025

2. **Turnover**

Turnover is generated from voluntary donations, grants, rental and functions.

3. **Operating profit**

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned assets	4,545	4,282
	<u> </u>	<u> </u>

4. **Staff costs**

The average number of persons employed by the company, including directors, during the year was as follows:

	2025	2024
Administration	3	3
	<u> </u>	<u> </u>

The aggregate payroll costs of these persons were as follows:

	2025	2024
	£	£
Wages and salaries	48,843	34,306
	<u> </u>	<u> </u>
	£ 48,843	£ 34,306
	<u> </u>	<u> </u>

5. **Investment Income & Gains**

	2025	2024
	£	£
Interest	90	51
	<u> </u>	<u> </u>

ADASS YESHURUN SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 JUNE 2025

6. **Tangible fixed assets**

	Land and Buildings £	Plant and Machinery £	Fixtures and Fittings £	Total £
Cost:				
At 1 July 2024	1,583,786	219	169,397	1,753,402
Additions	600	-	9,047	9,647
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2025	1,584,386	219	178,444	1,763,049
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation:				
At 1 July 2024	-	219	47,918	48,137
Charge for the year	-	-	4,545	4,632
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2025	-	219	52,463	52,682
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value:				
At 30 June 2025	£ 1,584,386	£ -	£ 125,981	£ 1,710,367
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 30 June 2024	£ 1,583,786	£ -	£ 121,479	£ 1,705,265
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7. **Debtors and prepayments**

Amounts falling due within one year:

	2025 £	2024 £
Debtors	6,060	6,060
Taxation	2,985	1,000
Prepayments	9,145	8,300
	<hr/>	<hr/>
	£ 18,190	£ 15,360
	<hr/> <hr/>	<hr/> <hr/>

ADASS YESHURUN SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 JUNE 2025

8. **Creditors**

Amounts falling due within one year:-

	2025	2024
	£	£
Sundry Creditors	452	1,950
	<u>£ 452</u>	<u>£ 1,950</u>

Amounts falling due after more than one year:-

Bank Loans	229,827	242,462
	<u>£ 229,827</u>	<u>£ 242,462</u>

9. **Incoming resources**

	Unrest'd Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Investment income			
Interest	90	90	51
	<u>90</u>	<u>90</u>	<u>51</u>
Other incoming resources			
Rental Income	7,768	7,768	7,182
Voluntary Donations	94,807	94,807	84,441
Grants	5,852	5,852	13,622
Functions	53,280	53,280	37,051
	<u>161,707</u>	<u>161,707</u>	<u>142,296</u>

ADASS YESHURUN SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 JUNE 2025

10. Costs of generating funds

	2025	2025	2024
	£	£	£
Utilities costs	7,104		7,342
Property repairs & maintenance	882		1,163
IT and computing costs	70		-
Insurance	1,482		1,627
Printing, stationery and postage	30		297
Finance costs	250		250
Bank charges	479		528
Bank Interest	17,664		19,578
	<hr/>		<hr/>
		27,961	30,785
		<hr/> <hr/>	<hr/> <hr/>

11. Costs of charitable activities

	2025	2025	2024
	£	£	£
Utilities costs	13,791		14,253
Property repairs & maintenance	2,792		3,489
Advertising and Marketing	533		95
Insurance	3,457		3,796
Catering and Events	10,432		9,377
Security costs	5,465		4,171
Environmental costs	11,924		12,875
Sundry expenses	1,322		768
Books and Subscriptions	1,126		804
Telephone	-		84
Wages and salaries - Administration	48,843		34,306
Professional fees	-		785
Bookkeeping	-		7,430
Fundraising	4,478		1,250
Depreciation - owned assets	4,545		4,283
Grants	5,502		5,060
	<hr/>		<hr/>
		114,210	102,826
		<hr/> <hr/>	<hr/> <hr/>

ADASS YESHURUN SYNAGOGUE

England & Wales - Charity number 1174025

Accounts

10812133

CHARITY REGISTERED NUMBER: 1174025

ADASS YESHURUN SYNAGOGUE

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

BROOKS & CO.
CHARTERED ACCOUNTANTS
27 STANLEY ROAD
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ADASS YESHURUN SYNAGOGUE

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number:	10812133
Registered Charity Number:	1174025
Chairman:	A Z Frenkel
Chief Executive Officer:	H Brysh
Treasurer:	A Z Frenkel
Directors:	M A Bamberger H Brysh N Kohn – appointed 1 April 2025
Trustees:	M A Bamberger H Brysh
Registered Office:	Adass Yeshurun Cheltenham Crescent Salford M7 4FP
Accountants:	Brooks & Co. Chartered Accountants 27 Stanley Road Salford M7 4FR Telephone: 0161 795 7577 email: goldmanmr@gmail.com Web: brooksandcoaccountantssalford.co.uk

ADASS YESHURUN SYNAGOGUE
FOR THE YEAR ENDED 30 JUNE 2024

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ADASS YESHURUN SYNAGOGUE

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2024

The Council who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the year ended 30 June 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Governing document

The charity is governed by its Trust deed dated 23 May 2017.

Appointment of trustees

The trustees who served during the year are set out on the charity information page at the front of these accounts.

Trustee induction and training

New Trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees which meets regularly administers the charity. There are sub-committees covering development, membership and finance. A chief executive is appointed by the trustees to manage the day-to-day operations of the charity.

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The provision and maintenance of a synagogue, the conducting of religious ceremonies, the holding of prayer meetings, lectures and public celebration of religious festivals.

ADASS YESHURUN SYNAGOGUE

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 30 JUNE 2024

Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of directors and trustees on 30 March 2025 and signed on its behalf.

.....
M A Bamberger H Brysh
Trustees.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ADASS YESHURUN SYNAGOGUE

FOR THE YEAR ENDED 30 JUNE 2024

I report on the accounts which are set out on pages 4 to 12

Respective responsibilities of the Council and examiner

The trustees who are also directors of the company for the purpose of company law are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently 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.

Independent examiner's statement

The accounting records were examined and compared with the accounts – there were no matters of concern to report.

Brooks & Co

Dated: 30 March 2025

.....

Brooks & Co.
Chartered Accountants
27 Stanley Road
Salford
M7 4FR
Telephone: 0161 795 7577
email: goldmanmr@gmail.com
Web: brooksandcoaccountantssalford.co.uk

COMPANY NUMBER: 10812133

ADASS YESHURUN SYNAGOGUE

BALANCE SHEET

AT 30 JUNE 2024

	Note	2024		2023	
		£	£	£	£
Tangible fixed assets					
Tangible assets	6		1,705,265		1,703,397
Current assets					
Debtors	7	15,360		16,295	
Bank Accounts		9,435		18,169	
Cash Accounts		1,020		1,370	
		<u>25,815</u>		<u>35,834</u>	
Creditors					
Amounts falling due within one year	8	1,950		15,200	
		<u>1,950</u>		<u>15,200</u>	
Net current assets			23,865		20,634
Total assets less current liabilities			<u>1,729,130</u>		<u>1,724,031</u>
Creditors					
Amounts falling due after more than one year	8		(242,462)		(246,099)
			<u>(242,462)</u>		<u>(246,099)</u>
Net assets			<u>£ 1,486,668</u>		<u>£ 1,477,932</u>
Capital funds					
Unrestricted funds			1,486,668		1,477,932
			<u>1,486,668</u>		<u>1,477,932</u>
Total funds			<u>£ 1,486,668</u>		<u>£ 1,477,932</u>

For the year ending 30 June 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

COMPANY NUMBER: 10812133

ADASS YESHURUN SYNAGOGUE (Continued)

BALANCE SHEET

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006). Approved by the trustees on 30 March 2025 and signed on its behalf.

.....
M A Bamberger

The annexed notes form part of these financial statements.

ADASS YESHURUN SYNAGOGUE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2024

	Unrest'd Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources			
Incoming Resources from generated funds:	142,347	142,347	133,813
Total incoming resources	<u>142,347</u>	<u>142,347</u>	<u>133,813</u>
Resources expended			
Costs of generating funds	30,785	30,785	26,615
Costs of charitable activities	102,826	102,826	96,570
Total resources expended	<u>133,611</u>	<u>133,611</u>	<u>123,185</u>
Net movement in funds	8,736	8,736	10,628
Total funds brought forward	<u>1,477,932</u>	<u>1,477,932</u>	<u>1,467,304</u>
Total funds carried forward	<u><u>1,486,668</u></u>	<u><u>1,486,668</u></u>	<u><u>1,477,932</u></u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

ADASS YESHURUN SYNAGOGUE

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 30 JUNE 2024

	2024		2023	
	£	£	£	£
General Fund				
Balance Brought forward	1,477,932		1,467,304	
Surplus for the year	8,736		10,628	
	<u> </u>		<u> </u>	
		1,486,668		1,477,932
		<u> </u>		<u> </u>
Total funds at 30 June 2024		£ 1,486,668		£ 1,477,932
		<u> </u>		<u> </u>

ADASS YESHURUN SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

1. Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and Machinery - 25% per annum of cost

Fixtures and Fittings - 5 % per annum of cost

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes. the aim and use of each designated fund is set out in the notes to the financial statements.

ADASS YESHURUN SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 JUNE 2024

2. **Turnover**

3. **Operating profit**

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned assets	4,282	3,960
	<u> </u>	<u> </u>

4. **Staff costs**

The average number of persons employed by the company, including directors, during the year was as follows:

	2024	2023
Administration	3	3
	<u> </u>	<u> </u>

The aggregate payroll costs of these persons were as follows:

	2024	2023
	£	£
Wages and salaries	34,306	26,915
	<u> </u>	<u> </u>
	£ 34,306	£ 26,915
	<u> </u>	<u> </u>

5. **Investment Income & Gains**

	2024	2023
	£	£
Interest	51	36
	<u> </u>	<u> </u>

ADASS YESHURUN SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 JUNE 2024

6. Tangible fixed assets

	Land and Buildings £	Plant and Machinery £	Fixtures and Fittings £	Total £
Cost:				
At 1 July 2023	1,583,786	219	163,247	1,747,252
Additions	-	-	6,150	6,150
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2024	1,583,786	219	169,397	1,753,402
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation:				
At 1 July 2023	-	280	43,575	43,855
Charge for the year	-	(61)	4,212	4,282
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2024	-	219	47,787	48,137
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value:				
At 30 June 2024	£ 1,583,786	£ -	£ 121,610	£ 1,705,265
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 30 June 2023	£ 1,583,786	£ -	£ 119,672	£ 1,703,397
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7. Debtors and prepayments

Amounts falling due within one year:

	2024 £	2023 £
Debtors	6,060	6,060
Taxation	1,000	1,635
Prepayments	8,300	8,600
	<hr/>	<hr/>
	£ 15,360	£ 16,295
	<hr/> <hr/>	<hr/> <hr/>

ADASS YESHURUN SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 JUNE 2024

8. **Creditors**

Amounts falling due within one year:-

	2024	2023
	£	£
Sundry Creditors	1,950	15,200
	<u>£ 1,950</u>	<u>£ 15,200</u>

Amounts falling due after more than one year:-

Bank Loans	242,462	246,099
	<u>£ 242,462</u>	<u>£ 246,099</u>

9. **Incoming resources**

	Unrest'd Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Investment income			
Interest	51	51	36
	<u>51</u>	<u>51</u>	<u>36</u>
Other incoming resources			
Rental Income	7,182	7,182	6,600
Voluntary Donations	84,441	84,441	90,110
Grants	13,622	13,622	3,554
Functions	37,051	37,051	33,513
	<u>142,296</u>	<u>142,296</u>	<u>133,777</u>

ADASS YESHURUN SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 JUNE 2024

10. **Costs of generating funds**

	2024	2024	2023
	£	£	£
Utilities costs	7,342		6,332
Property repairs & maintenance	1,163		2,850
Insurance	1,627		1,308
Printing, stationery and postage	297		608
Finance costs	250		250
Bank charges	528		517
Bank Interest	19,578		14,750
	<hr/>		<hr/>
		30,785	26,615
		<hr/> <hr/>	<hr/> <hr/>

11. **Costs of charitable activities**

	2024	2024	2023
	£	£	£
Utilities costs	14,253		11,257
Property repairs & maintenance	3,489		8,550
Advertising and Marketing	95		278
Insurance	3,796		3,050
Catering and Events	9,377		7,127
Security costs	4,171		2,771
Environmental costs	12,875		12,779
Sundry expenses	768		566
Books and Subscriptions	804		2,092
Telephone	84		58
Wages and salaries - Administration	34,306		26,916
Professional fees	785		285
Bookkeeping	7,430		4,250
Fundraising	1,250		2,565
Depreciation - owned assets	4,283		3,960
Grants	5,060		10,066
	<hr/>		<hr/>
		102,826	96,570
		<hr/> <hr/>	<hr/> <hr/>

ADASS YESHURUN SYNAGOGUE

England & Wales - Charity number 1174025

Accounts

10812133

CHARITY REGISTERED NUMBER: 1174025

ADASS YESHURUN SYNAGOGUE

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

BROOKS & CO.
CHARTERED ACCOUNTANTS
SALFORD
M7 4FR
TELEPHONE: 0161 795 7577
EMAIL: GOLDMANMR@GMAIL.COM
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-

ADASS YESHURUN SYNAGOGUE

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: 10812133

Registered Charity Number: 1174025

Chairman: A Z Frenkel

Chief Executive Officer: H Brysh

Treasurer: A Z Frenkel

Directors: M A Bamberger
H Brysh

Trustees: M A Bamberger
H Brysh

Registered Office: Adass Yeshurun
Cheltenham Crescent
Salford
M7 4FP

Accountants: Brooks & Co.
Chartered Accountants
Salford
M7 4FR
Telephone: 0161 795 7577
email: goldmanmr@gmail.com
Web: brooksandcoaccountantssalford.co.uk

ADASS YESHURUN SYNAGOGUE
FOR THE YEAR ENDED 30 JUNE 2023

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ADASS YESHURUN SYNAGOGUE

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2023

The Council who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the year ended 30 June 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Governing document

The charity is governed by its Trust deed dated 23 May 2017.

Appointment of trustees

The trustees who served during the year are set out on the charity information page at the front of these accounts.

Trustee induction and training

New Trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees which meets regularly administers the charity. There are sub-committees covering development, membership and finance. A chief executive is appointed by the trustees to manage the day-to-day operations of the charity.

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The provision and maintenance of a synagogue, the conducting of religious ceremonies, the holding of prayer meetings, lectures and public celebration of religious festivals.

ADASS YESHURUN SYNAGOGUE

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 30 JUNE 2023

Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of directors and trustees on 28 March 24 and signed on its behalf.

.....
M A Bamberger H Brysh
Trustee.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ADASS YESHURUN SYNAGOGUE

FOR THE YEAR ENDED 30 JUNE 2023

I report on the accounts which are set out on pages 4 to 12

Respective responsibilities of the Council and examiner

The trustees who are also directors of the company for the purpose of company law are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently 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.

Independent examiner's statement

The accounting records were examined and compared with the accounts – there were no matters of concern to report.

Brooks & Co

Dated: 28 March 24

.....

Brooks & Co.

Chartered Accountants

Salford

M7 4FR

Telephone: 0161 795 7577

email: goldmanmr@gmail.com

Web: brooksandcoaccountantssalford.co.uk

COMPANY NUMBER: 10812133

ADASS YESHURUN SYNAGOGUE

BALANCE SHEET

AT 30 JUNE 2023

	Note	2023		2022	
		£	£	£	£
Tangible fixed assets					
Tangible assets	6		1,703,397		1,691,833
Current assets					
Debtors	7	16,295		21,612	
Bank Accounts		18,169		5,068	
Cash Accounts		1,370		1,720	
		<u>35,834</u>		<u>28,400</u>	
Creditors					
Amounts falling due within one year	8	15,200		200	
		<u>15,200</u>		<u>200</u>	
Net current assets			20,634		28,200
Total assets less current liabilities			<u>1,724,031</u>		<u>1,720,033</u>
Creditors					
Amounts falling due after more than one year	8		(246,099)		(252,729)
			<u>(246,099)</u>		<u>(252,729)</u>
Net assets			<u>£ 1,477,932</u>		<u>£ 1,467,304</u>
Capital funds					
Unrestricted funds			1,477,932		1,467,304
			<u>1,477,932</u>		<u>1,467,304</u>
Total funds			<u>£ 1,477,932</u>		<u>£ 1,467,304</u>

For the year ending 30 June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

COMPANY NUMBER: 10812133

ADASS YESHURUN SYNAGOGUE (Continued)

BALANCE SHEET

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006). Approved by the trustees on 28 March 24 and signed on its behalf.

.....
M A Bamberger

The annexed notes form part of these financial statements.

ADASS YESHURUN SYNAGOGUE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2023

	Unrest'd Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources			
Incoming Resources from generated funds:	133,813	133,813	116,737
Total incoming resources	<u>133,813</u>	<u>133,813</u>	<u>116,737</u>
Resources expended			
Costs of generating funds	26,615	26,615	18,489
Costs of charitable activities	96,570	96,570	87,816
Total resources expended	<u>123,185</u>	<u>123,185</u>	<u>106,305</u>
Net movement in funds	10,628	10,628	10,432
Total funds brought forward	<u>1,467,304</u>	<u>1,467,304</u>	<u>1,456,872</u>
Total funds carried forward	<u><u>1,477,932</u></u>	<u><u>1,477,932</u></u>	<u><u>1,467,304</u></u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

ADASS YESHURUN SYNAGOGUE

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 30 JUNE 2023

	2023		2022	
	£	£	£	£
General Fund				
Balance Brought forward	1,467,304		1,456,872	
Surplus for the year	10,628		10,432	
	<hr/>		<hr/>	
		1,477,932		1,467,304
		<hr/>		<hr/>
Total funds at 30 June 2023		£ 1,477,932		£ 1,467,304
		<hr/> <hr/>		<hr/> <hr/>

ADASS YESHURUN SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1. Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and Machinery - 25% per annum of cost

Fixtures and Fittings - 5 % per annum of cost

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

ADASS YESHURUN SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 JUNE 2023

2. **Turnover**

3. **Operating profit**

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned assets	3,960	3,063
	<u> </u>	<u> </u>

4. **Staff costs**

The average number of persons employed by the company, including directors, during the year was as follows:

	2023	2022
Administration	3	3
	<u> </u>	<u> </u>

The aggregate payroll costs of these persons were as follows:

	2023	2022
	£	£
Wages and salaries	26,916	30,463
	<u> </u>	<u> </u>
	£ 26,916	£ 30,463
	<u> </u>	<u> </u>

5. **Investment Income & Gains**

	2023	2022
	£	£
Interest	36	3
	<u> </u>	<u> </u>

ADASS YESHURUN SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 JUNE 2023

6. **Tangible fixed assets**

	Land and Buildings £	Plant and Machinery £	Fixtures and Fittings £	Total £
Cost:				
At 1 July 2022	1,583,786	219	147,723	1,731,728
Additions	-	-	15,524	15,524
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2023	1,583,786	219	163,247	1,747,252
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation:				
At 1 July 2022	-	224	39,670	39,894
Charge for the year	-	56	3,905	3,961
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2023	-	280	43,575	43,855
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value:				
At 30 June 2023	£ 1,583,786	£ (61)	£ 119,672	£ 1,703,397
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 30 June 2022	£ 1,583,786	£ (5)	£ 108,053	£ 1,691,834
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7. **Debtors and prepayments**

Amounts falling due within one year:

	2023 £	2022 £
Debtors	6,060	10,560
Taxation	1,635	1,425
Prepayments	8,600	9,627
	<hr/>	<hr/>
	£ 16,295	£ 21,612
	<hr/> <hr/>	<hr/> <hr/>

ADASS YESHURUN SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 JUNE 2023

8. **Creditors**

Amounts falling due within one year:-

	2023	2022
	£	£
Sundry Creditors	15,200	200
	<u>£ 15,200</u>	<u>£ 200</u>

Amounts falling due after more than one year:-

Bank Loans	246,099	252,729
	<u>£ 246,099</u>	<u>£ 252,729</u>

9. **Incoming resources**

	Unrest'd Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Investment income			
Interest	36	36	3
	<u>36</u>	<u>36</u>	<u>3</u>
Other incoming resources			
Rental Income	6,600	6,600	6,600
Voluntary Donations	90,110	90,110	69,145
Grants	3,554	3,554	8,195
Functions	33,513	33,513	32,794
	<u>133,777</u>	<u>133,777</u>	<u>116,734</u>

ADASS YESHURUN SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 JUNE 2023

10. Costs of generating funds

	2023	2023	2022
	£	£	£
Utilities costs	6,332		6,532
Property repairs & maintenance	2,850		1,496
Insurance	1,308		632
IT and computing costs	-		360
Printing, stationery and postage	608		318
Finance costs	250		250
Bank charges	517		287
Bank Interest	14,750		8,614
	<hr/>		<hr/>
		26,615	18,489
		<hr/>	<hr/>

11. Costs of charitable activities

	2023	2023	2022
	£	£	£
Utilities costs	11,257		13,881
Property repairs & maintenance	8,550		6,815
Advertising and Marketing	278		145
Insurance	3,050		3,334
Catering and Events	7,127		8,751
Security costs	2,771		5,318
Environmental costs	12,779		10,093
Sundry expenses	566		984
Travel	-		302
Books and Subscriptions	2,092		-
Telephone	58		355
Wages and salaries - Administration	26,916		30,463
Professional fees	285		-
Bookkeeping	4,250		2,412
Fundraising	2,565		1,500
Depreciation - owned assets	3,960		3,063
Grants	10,066		400
	<hr/>		<hr/>
		96,570	87,816
		<hr/>	<hr/>

ADASS YESHURUN SYNAGOGUE

England & Wales - Charity number 1174025

Accounts

10812133

CHARITY REGISTERED NUMBER: 1174025

ADASS YESHURUN SYNAGOGUE

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

BROOKS & CO.
CHARTERED ACCOUNTANTS
SALFORD
M7 4FR
TELEPHONE: 0161 795 7577
EMAIL: GOLDMANMR@GMAIL.COM
WEB: BROOKSANDCOACCOUNTANTSSALFORD.CO.UK

ADASS YESHURUN SYNAGOGUE

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: 10812133

Registered Charity Number: 1174025

Chairman: A Z Frenkel

Chief Executive Officer: H Brysh

Treasurer: A Z Frenkel

Directors: M A Bamberger
H Brysh
B Sulzbacher

Trustees: M A Bamberger
H Brysh
B Sulzbacher

Registered Office: Adass Yeshurun
Cheltenham Crescent
Salford
M7 4FP

Accountants: Brooks & Co.
Chartered Accountants
Salford
M7 4FR
Telephone: 0161 795 7577
email: goldmanmr@gmail.com
Web: brooksandcoaccountantssalford.co.uk

ADASS YESHURUN SYNAGOGUE
FOR THE YEAR ENDED 30 JUNE 2022

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ADASS YESHURUN SYNAGOGUE

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2022

The Council who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the year ended 30 June 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Governing document

The charity is governed by its Trust deed dated 23 May 2017.

Appointment of trustees

The trustees who served during the year are set out on the charity information page at the front of these accounts.

Trustee induction and training

New Trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees which meets regularly administers the charity. There are sub-committees covering development, membership and finance. A chief executive is appointed by the trustees to manage the day-to-day operations of the charity.

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The provision and maintenance of a synagogue, the conducting of religious ceremonies, the holding of prayer meetings, lectures and public celebration of religious festivals.

ADASS YESHURUN SYNAGOGUE

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 30 JUNE 2022

Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors of 30 June 2022 for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of directors and trustees on 28 March 23 and signed on its behalf.

.....
M A Bamberger H Brysh B Sulzbacher
Trustee.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ADASS YESHURUN SYNAGOGUE

FOR THE YEAR ENDED 30 JUNE 2022

I report on the accounts which are set out on pages 4 to 12

Respective responsibilities of the Council and examiner

The trustees who are also directors of the company for the purpose of company law are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently 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.

Independent examiner's statement

The accounting records were examined and compared with the accounts – there were no matters of concern to report.

Brooks & Co

Dated: 28 March 23

.....

Brooks & Co.

Chartered Accountants

Salford

M7 4FR

Telephone: 0161 795 7577

email: goldmanmr@gmail.com

Web: brooksandcoaccountantssalford.co.uk

COMPANY NUMBER: 10812133

ADASS YESHURUN SYNAGOGUE

BALANCE SHEET

AT 30 JUNE 2022

	Note	2022		2021	
		£	£	£	£
Tangible fixed assets					
Tangible assets	6		1,691,833		1,686,993
Current assets					
Debtors	7	21,612		4,615	
Bank Accounts		5,068		32,313	
Cash Accounts		1,720		-	
		<u>28,400</u>		<u>36,928</u>	
Creditors					
Amounts falling due within one year	8	200		2,800	
		<u>28,200</u>		<u>34,128</u>	
Net current assets			28,200		34,128
Total assets less current liabilities			<u>1,720,033</u>		<u>1,721,121</u>
Creditors					
Amounts falling due after more than one year	8		(252,729)		(264,249)
Net assets			<u>£ 1,467,304</u>		<u>£ 1,456,872</u>
Capital funds					
Unrestricted funds			1,467,304		1,456,872
Total funds			<u>£ 1,467,304</u>		<u>£ 1,456,872</u>

For the year ending 30 June 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

COMPANY NUMBER: 10812133

ADASS YESHURUN SYNAGOGUE (Continued)

BALANCE SHEET

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006). Approved by the trustees on 28 March 23 and signed on its behalf.

.....
M A Bamberger

The annexed notes form part of these financial statements.

ADASS YESHURUN SYNAGOGUE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2022

	Unrest'd Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources			
Incoming resources from generated funds	116,737	116,737	98,156
Total incoming resources	<u>116,737</u>	<u>116,737</u>	<u>98,156</u>
Resources expended			
Costs of generating funds	18,489	18,489	23,379
Costs of charitable activities	87,816	87,816	66,248
Total resources expended	<u>106,305</u>	<u>106,305</u>	<u>89,627</u>
Net movement in funds	10,432	10,432	8,529
Total funds brought forward	<u>1,456,872</u>	<u>1,456,872</u>	<u>1,448,343</u>
Total funds carried forward	<u><u>1,467,304</u></u>	<u><u>1,467,304</u></u>	<u><u>1,456,872</u></u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

ADASS YESHURUN SYNAGOGUE

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 30 JUNE 2022

	2022		2021	
	£	£	£	£
General Fund				
Balance Brought forward	1,456,872		1,448,343	
Surplus for the year	10,432		8,529	
	<hr/>		<hr/>	
		1,467,304		1,456,872
		<hr/>		<hr/>
Total funds at 30 June 2022		£ 1,467,304		£ 1,456,872
		<hr/> <hr/>		<hr/> <hr/>

ADASS YESHURUN SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

1. Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and Machinery - 25% per annum of cost

Fixtures and Fittings - 5 % per annum of cost

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

ADASS YESHURUN SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 JUNE 2022

2. **Turnover**

Turnover is attributable to the charitable activities of the company.

3. **Operating profit**

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned assets	3,063	2,986
	<u> </u>	<u> </u>

4. **Staff costs**

The average number of persons employed by the company, including directors, during the year was as follows:

	2022	2021
Administration	3	3
	<u> </u>	<u> </u>

The aggregate payroll costs of these persons were as follows:

	2022	2021
	£	£
Wages and salaries	30,463	27,478
	<u> </u>	<u> </u>
	£ 30,463	£ 27,478
	<u> </u>	<u> </u>

5. **Investment Income & Gains**

	2022	2021
	£	£
Interest	3	2
	<u> </u>	<u> </u>

ADASS YESHURUN SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 JUNE 2022

6. **Tangible fixed assets**

	Land and Buildings £	Plant and Machinery £	Fixtures and Fittings £	Total £
Cost:				
At 1 July 2021	1,583,786	219	139,819	1,723,824
Additions	-	-	7,904	7,904
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2022	1,583,786	219	147,723	1,731,728
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation:				
At 1 July 2021	-	179	36,652	36,831
Charge for the year	-	45	3,019	3,064
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2022	-	224	39,671	39,895
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value:				
At 30 June 2022	£ 1,583,786	£ (5)	£ 108,052	£ 1,691,833
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 30 June 2021	£ 1,583,786	£ 40	£ 103,167	£ 1,686,993
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7. **Debtors and prepayments**

Amounts falling due within one year:

	2022 £	2021 £
Debtors	10,560	-
Taxation	1,425	-
Prepayments	9,627	4,615
	<hr/>	<hr/>
	£ 21,612	£ 4,615
	<hr/> <hr/>	<hr/> <hr/>

ADASS YESHURUN SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 JUNE 2022

8. Creditors

Amounts falling due within one year:-

	2022	2021
	£	£
Sundry Creditors	200	200
Accruals and Deferred Income	-	2,600
	<u>£ 200</u>	<u>£ 2,800</u>

Amounts falling due after more than one year:-

Bank Loans	252,729	264,249
	<u>£ 252,729</u>	<u>£ 264,249</u>

9. Incoming resources

	Unrest'd Income Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Investment income			
Interest	3	3	2
	<u>-</u>	<u>3</u>	<u>2</u>
Other incoming resources			
Rental Income	6,600	6,600	8,055
Voluntary Donations	69,145	69,145	52,445
Grants	8,195	8,195	23,585
Functions	32,794	32,794	14,069
	<u>116,734</u>	<u>116,734</u>	<u>98,154</u>

ADASS YESHURUN SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 JUNE 2022

10. Costs of generating funds

	2022	2022	2021
	£	£	£
Utilities costs	6,532		4,886
Property repairs & maintenance	1,496		9,556
Insurance	632		650
IT and computing costs	360		-
Printing, stationery and postage	318		517
Finance costs	250		-
Bank charges	287		75
Bank Interest	8,614		7,695
	<hr/>		<hr/>
		18,489	23,379
		<hr/> <hr/>	<hr/> <hr/>

11. Costs of charitable activities

	2022	2022	2021
	£	£	£
Utilities costs	13,881		6,216
Property repairs & maintenance	6,815		3,233
Advertising and Marketing	145		-
Insurance	3,334		3,786
Catering and Events	8,751		3,243
Security costs	5,318		3,283
Environmental costs	10,093		8,858
Sundry expenses	984		2,062
Travel	302		-
Telephone	355		-
Wages and salaries - Administration	30,463		27,478
Bookkeeping	2,412		3,603
Fundraising	1,500		-
Depreciation - owned assets	3,063		2,986
Grants	400		1,500
	<hr/>		<hr/>
		87,816	66,248
		<hr/> <hr/>	<hr/> <hr/>

ADASS YESHURUN SYNAGOGUE

England & Wales - Charity number 1174025

Accounts

10812133

CHARITY REGISTERED NUMBER: 1174025

ADASS YESHURUN SYNAGOGUE

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

BROOKS & CO.
CHARTERED ACCOUNTANTS
SALFORD
M7 4FR
TELEPHONE: 0161 795 7577
EMAIL: GOLDMANMR@GMAIL.COM
WEB: BROOKSANDCOACCOUNTANTSSALFORD.CO.UK

-

ADASS YESHURUN SYNAGOGUE

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: 10812133

Registered Charity Number: 1174025

Chairman: A Z Frenkel

Chief Executive Officer: H Brysh

Treasurer: A Z Frenkel

Directors: M A Bamberger
H Brysh
B Sulzbacher

Trustees: M A Bamberger
H Brysh
B Sulzbacher

Registered Office: Adass Yeshurun
Cheltenham Crescent
Salford
M7 4FP

Accountants: Brooks & Co.
Chartered Accountants
Salford
M7 4FR
Telephone: 0161 795 7577
email: goldmanmr@gmail.com
Web: brooksandcoaccountantssalford.co.uk

ADASS YESHURUN SYNAGOGUE
FOR THE YEAR ENDED 30 JUNE 2021

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INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ADASS YESHURUN SYNAGOGUE

FOR THE YEAR ENDED 30 JUNE 2021

I report on the accounts which are set out on pages 4 to 12

Respective responsibilities of the Council and examiner

The trustees who are also directors of the company for the purpose of company law are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently 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.

Independent examiner's statement

The accounting records were examined and compared with the accounts – there were no matters of concern to report.

Brooks & Co

Dated: 25 March 2022

.....

Brooks & Co
Chartered Accountants
Salford
M7 4FR
Telephone: 0161 795 7577
email: goldmanmr@gmail.com
Web: brooksandcoaccountantssalford.co.uk

ADASS YESHURUN SYNAGOGUE

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2021

The Council who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the year ended 30 June 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Governing document

The charity is governed by its Trust deed dated 23 May 2017.

Appointment of trustees

The trustees who served during the year are set out on the charity information page at the front of these accounts.

Trustee induction and training

New Trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees which meets regularly administers the charity. There are sub-committees covering development, membership and finance. A chief executive is appointed by the trustees to manage the day-to-day operations of the charity.

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The provision and maintenance of a synagogue, the conducting of religious ceremonies, the holding of prayer meetings, lectures and public celebration of religious festivals.

ADASS YESHURUN SYNAGOGUE

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 30 JUNE 2021

Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors of 30 June 2021 for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of directors and trustees on 25 March 2022 and signed on its behalf.

.....
M A Bamberger H Brysh B Sulzbacher
Trustees.

ADASS YESHURUN SYNAGOGUE**BALANCE SHEET****AT 30 JUNE 2021**

	Note	2021		2020	
		£	£	£	£
Tangible fixed assets					
Tangible assets	5		1,686,993		1,680,603
Current assets					
Debtors	6	4,615		16,667	
Bank Accounts		32,313		22,315	
Cash Accounts		-		1,500	
		<u>36,928</u>		<u>40,482</u>	
Creditors					
Amounts falling due within one year	7	2,800		200	
		<u>2,800</u>		<u>200</u>	
Net current assets			34,128		40,282
			<u>34,128</u>		<u>40,282</u>
Total assets less current liabilities			1,721,121		1,720,885
			<u>1,721,121</u>		<u>1,720,885</u>
Creditors					
Amounts falling due after more than one year	7		(264,249)		(272,542)
			<u>(264,249)</u>		<u>(272,542)</u>
Net assets			£ 1,456,872		£ 1,448,343
			<u>£ 1,456,872</u>		<u>£ 1,448,343</u>
Capital funds					
Unrestricted funds			1,456,872		1,448,343
			<u>1,456,872</u>		<u>1,448,343</u>
Total funds			£ 1,456,872		£ 1,448,343
			<u>£ 1,456,872</u>		<u>£ 1,448,343</u>

For the year ending 30 June 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

COMPANY NUMBER: 10812133

ADASS YESHURUN SYNAGOGUE (Continued)

BALANCE SHEET

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006). Approved by the trustees on 25 March 2022 and signed on its behalf.

.....
M A Bamberger

The annexed notes form part of these financial statements.

ADASS YESHURUN SYNAGOGUE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2021

	Unrest'd Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources			
Incoming Resources from generated funds:	98,156	98,156	90,365
	<hr/>	<hr/>	<hr/>
Total incoming resources	98,156	98,156	90,367
	<hr/>	<hr/>	<hr/>
Resources expended			
Costs of generating funds	23,379	27,134	17,936
Costs of charitable activities	66,248	62,493	67,436
	<hr/>	<hr/>	<hr/>
Total resources expended	89,627	89,627	85,372
	<hr/>	<hr/>	<hr/>
Net movement in funds	8,529	8,529	4,995
	<hr/>	<hr/>	<hr/>
Total funds brought forward	1,448,343	1,448,343	1,443,348
	<hr/>	<hr/>	<hr/>
Total funds carried forward	1,456,872	1,456,872	1,448,343
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Details of Incoming resources and resources used are given in the notes to the financial statements.

ADASS YESHURUN SYNAGOGUE

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 30 JUNE 2021

	2021		2020	
	£	£	£	£
General Fund				
Balance Brought forward	1,448,343		1,443,348	
Surplus for the year	8,529		4,995	
	<hr/>		<hr/>	
		1,456,872		1,448,343
		<hr/>		<hr/>
Total funds at 30 June 2021		£ 1,456,872		£ 1,448,343
		<hr/> <hr/>		<hr/> <hr/>

ADASS YESHURUN SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

1. Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and Machinery - 25% per annum of cost

Fixtures and Fittings - 5 % per annum of cost

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

ADASS YESHURUN SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 JUNE 2021

2. Turnover

Turnover is attributable to the charitable activities of the company.

3. Staff costs

The average number of persons employed by the company, including directors, during the year was as follows:

	2021	2020
Administration	3	3
	<u> </u>	<u> </u>

The aggregate payroll costs of these persons were as follows:

	2021	2020
	£	£
Wages and salaries	27,478	26,019
	<u> </u>	<u> </u>
	£ 27,478	£ 26,019
	<u> </u>	<u> </u>

4. Investment Income & Gains

	2021	2020
	£	£
Interest	2	2
	<u> </u>	<u> </u>

ADASS YESHURUN SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 JUNE 2021

5. Tangible fixed assets

	Land and Buildings £	Plant and Machinery £	Fixtures and Fittings £	Total £
Cost:				
At 1 July 2020	1,580,036	219	134,194	1,714,449
Additions	3,750	-	5,625	9,375
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2021	1,583,786	219	139,819	1,723,824
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation:				
At 1 July 2020	-	143	33,702	33,845
Charge for the year	-	36	2,950	2,986
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2021	-	179	36,652	36,831
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value:				
At 30 June 2021	£ 1,583,786	£ 40	£ 103,167	£ 1,686,993
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 30 June 2020	£ 1,580,036	£ 76	£ 100,492	£ 1,680,604
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6. Debtors and prepayments

Amounts falling due within one year:

	2021 £	2020 £
Prepayments and Accrued Income	-	12,117
Taxation	-	800
Prepayments	4,615	3,750
	<hr/>	<hr/>
	£ 4,615	£ 16,667
	<hr/> <hr/>	<hr/> <hr/>

ADASS YESHURUN SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 JUNE 2021

7. Creditors

Amounts falling due within one year:-

	2021	2020
	£	£
Sundry Creditors	200	200
Accruals and Deferred Income	2,600	-
	<u>£ 2,800</u>	<u>£ 200</u>

Amounts falling due after more than one year:-

Bank Loans	264,249	272,542
	<u>£ 264,249</u>	<u>£ 272,542</u>

8. Incoming resources

	Unrest'd Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Investment income			
Interest	2	2	2
	<u>2</u>	<u>2</u>	<u>2</u>
Other incoming resources			
Rental Income	8,055	8,055	13,470
Voluntary Donations	52,445	52,445	55,827
Grants	23,585	23,585	7,502
Functions	14,069	14,069	13,566
	<u>98,154</u>	<u>98,154</u>	<u>90,365</u>

ADASS YESHURUN SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 JUNE 2021

9. **Costs of generating funds**

	2021	2021	2020
	£	£	£
Utilities costs	4,886		6,003
Property repairs & maintenance	9,556		1,178
Insurance	650		901
IT and computing costs	-		315
Printing, stationery and postage	517		303
Bank charges	75		200
Bank Interest	7,695		9,036
	<hr/>		<hr/>
		23,379	17,936
		<hr/> <hr/>	<hr/> <hr/>

10. **Governance costs**

	2021	2021	2020
	£	£	£
Utilities costs	6,216		4,912
Property repairs & maintenance	3,233		4,431
Insurance	3,786		3,606
Catering and Events	3,243		3,355
Security costs	3,283		3,167
Environmental costs	8,858		8,223
Sundry expenses	2,062		2,162
Wages and salaries - Administration	27,478		26,019
Bookkeeping	3,603		2,860
Services	-		1,800
Depreciation - Admin - owned assets	2,986		2,951
Grants	1,500		3,950
	<hr/>		<hr/>
		66,248	67,436
		<hr/> <hr/>	<hr/> <hr/>