

10812133

CHARITY REGISTERED NUMBER: 1174025

ADASS YESHURUN SYNAGOGUE

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

BROOKS & CO.
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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
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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	<u>452</u>		<u>1,950</u>	
Net current assets			<u>25,754</u>		<u>23,865</u>
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		<u>(229,827)</u>		<u>(242,462)</u>
Net assets			<u>£ 1,506,294</u>		<u>£ 1,486,668</u>
Capital funds					
Unrestricted funds			<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
Total incoming resources	<u>161,797</u>	<u>161,797</u>	<u>142,347</u>
Resources expended			
Costs of generating funds	27,961	27,961	30,785
Costs of charitable activities	114,210	114,210	102,826
Total resources expended	<u>142,171</u>	<u>142,171</u>	<u>133,611</u>
Net movement in funds	19,626	19,626	8,736
Total funds brought forward	<u>1,486,668</u>	<u>1,486,668</u>	<u>1,477,932</u>
Total funds carried forward	<u>1,506,294</u>	<u>1,506,294</u>	<u>1,486,668</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 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/>
At 30 June 2024	£ 1,583,786	£ -	£ 121,479	£ 1,705,265
	<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/>

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/>

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/>