

# New Stoke Newington Shul

Company Number: 7832581

Registered UK Charity Number 1176510

Annual Accounts and Financial Statements  
for the year ended 30 November 2023

Registered Office  
1 Cranbourne Drive  
Pinner  
HA5 1BX

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Report of the Trustees for the year ended 30 November 2023

The trustees present their annual report, together with the financial statements of the charity, for the year ended 30 November 2023. This annual report also contains a trustees' report, as required by company and charity law.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Companies House Number**

7832581

**Charity Commission Registered Charity Number**

1176510

**Principal address:**

**Administrative office and registered office**

Registered Office

1 Cranbourne Drive

Pinner

HA5 1BX

**Members of the Board (including changes since 1 December 2023)**

Members of the Board, who are directors for the purpose of company law, and also trustees for the purpose of charity law, who served during the year and up to the date of approval of this report were as follows:

Judith Lever (appointed 17 October 2021)

Maytal Kuperard (appointed 16 July 2023)

Howard Robinson (appointed 13 September 2020)

David Rofe (appointed 16 July 2023)

Jack Gilbert (appointed 13 September 2020, resigned 16 July 2023)

Timothy Motz (appointed 19 February 2017, resigned 16 July 2023)

Dr Amelia Schamroth (appointed 2 June 2019, resigned 21 July 2024)

Jay Schlesinger (appointed 13 September 2020, resigned 16 July 2023)

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Synagogue is a company limited by guarantee and registered charity incorporated on 2 November 2011. The liability of each member is limited to £1.

The Articles of Association require the board to have at least three trustees.

One third (or the number nearest to one third) of the Trustees retire by rotation at each Annual General Meeting and are eligible for re-election provided that any Trustee who has served for two consecutive terms of office takes a break from office of at least one year.

Any person who is willing to act as a Trustee, and who would not be disqualified from acting as a Trustee under the provisions of the company's Articles of Association, may be appointed to be a Trustee either by ordinary resolution at a meeting of members, or by a decision of the Trustees. Trustees will normally be appointed from the members of the community.

None of our trustees receive remuneration or other benefit from their work with the charitable company.

Council members are recruited from the Synagogue's membership and are recruited on the basis of the skills they can bring to the running of the Synagogue.

## **RESPONSIBILITIES OF THE BOARD**

The charity trustees (who are also the directors of the New Stoke Newington Shul for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of any corporate and financial information included on the charitable company's website.

## **RISK MANAGEMENT**

At Council meetings risks faced by the charity are reviewed relative to their significance. The primary risks are considered to be:

- Health, safety and security of the community, including people attending services and other events, and online security. Following the period of the coronavirus pandemic and its easing, the Council has continued to ensure that the operation of the Synagogue is in line with both good practice and government advice and legislation. The Council continue to be advised by a volunteer security officer on security risks and security is regularly reviewed in conjunction with external advice and appropriate action taken based on an assessment of perceived risk.
- Data security remains of critical importance, not only from a security point of view, but also for compliance with the General Data Protection Regulation (GDPR) which became law in 2018. GDPR requires that the Synagogue have a set of policies and procedures around data storage and usage. The Council have undertaken the necessary steps and continue to review the policy and procedure framework on a regular basis.
- Regular attention to cash flow. The expanded cost base of the Synagogue requires a focus on both cash flow and on income generation. The Synagogue's financial situation and status of ongoing income generating activities are reviewed at regular Council meetings.

## **OBJECTIVES AND ACTIVITIES**

New Stoke Newington Shul (NSNS) is an egalitarian Masorti community in North-East London where tradition combines with full inclusion. All our members are encouraged to participate and lead our services. We are a vibrant and growing community who warmly welcome new members from all walks of life. Our services are traditional and mainly in Hebrew but with regular exploration of the liturgy in English to enhance and deepen our understanding. We strive to make services accessible through shared singing, explanation and regular thoughtful teaching by our Rabbi. We welcome people regardless of a person's level of observance or knowledge of Judaism and we are proud to be a diverse and inclusive community.

Rabbi Roni Tabick, provides strong spiritual and communal leadership and is playing a critical part in developing the range of activities which draws our community together. NSNS now meets on a weekly basis for Shabbat morning services and throughout the year for the religious festivals. Rabbi Roni also provides high quality Jewish learning appealing to our diverse member base through both regular weekly classes as well as shorter courses and one-off sessions. In the last year he has taught a weekly Torah class, a series on basic Judaism and a specialist class for those wishing to convert. He has also led a programme of learning for the children in our community through the Sunday Club.

Alongside our Rabbi, we rely on many volunteers to enable us to carry out our activities, and we encourage new and existing members to get involved with volunteering within the community. A number of different volunteer teams as well as the members of council undertake the work which enables NSNS to function, thrive and meets its objectives:

- i. The practical and safe management of services (service rotas)
- ii. Meeting the pastoral needs of our community (welfare)
- iii. Provision of events to promote sense of community (social events)
- iv. Supporting the wider community through social endeavour and charity (Tzedakah).
- v. Managing funds and systems for the smooth running of the community (Finance)

NSNS has a growing number of families with young children. We provide children's services, activities for children and young people to celebrate the festivals. Rabbi Roni teaches a Bnei Mitzvah programme and a programme for primary-aged children. We have links with Noam, the Masorti youth movement who, on occasion, visit NSNS and support our work.

**Public benefit**

The objects of the Synagogue are: To advance the Jewish religion in Stoke Newington, London through the provision of a place of worship for the public benefit, where divine services are conducted and the holding of prayer meetings, study sessions, lectures and celebrations of Jewish religious events.

Our priorities are community and learning, the two aims often pursued together. The Synagogue may also advance education, community development and inter-faith dialogue, and carry out other charitable purposes in Hackney, in other parts of the United Kingdom and/or other parts of the world.

The Synagogue is approved as a charity by the Charity Commission for England and Wales and is on the Register of Charities with the Registered Charity Number 1176510.

The trustees have paid due regard to guidance on public benefit issued by the Charity Commission in deciding what activities the charity should undertake and consider that they have complied with Section 17 of the Charities Act 2011 including the guidance Public Benefit: Running a Charity (PB2).

## ACHIEVEMENTS AND PERFORMANCE

The NSNS community is guided by its stated mission to provide its members with provision *“to learn, worship and come together as a supportive community”*. The tragic events of October 7th have made the need for this provision ever more acute. This report documents the work that NSNS has done under the shadow of catastrophic events in Israel and the rise of antisemitism, with all its attendant risks and challenges, worldwide.

There was a marked increase in attendance in the immediate aftermath of October 7<sup>th</sup> and NSNS has fulfilled an important role in meeting the widespread needs of our community in this context, providing a place of safety, comfort and prayer.

The work of NSNS is enabled by a large number of volunteers attending to a wide range of activities and responsibilities. We are extremely grateful for their work and contribution in running our shul. Communication via numerous WhatsApp groups have helped to facilitate the smooth functioning of volunteer activities. NSNS constantly seeks to expand participation and we are still in a position where a small number of people take on a disproportionate workload. We hope that this will improve as new members join our community.

The current volunteer groups are:

- Children and Families
- Kiddush (including catering for specific events)
- Security and Front of House
- Services
- Set-up (preparing and clearing the room before and after services)
- Tzedakah
- Welfare
- Membership, Finance and Governance
- Eco-Judaism

Individual volunteers have attended to administrative tasks, the management of premises and welfare needs within the community. This year has seen an enormous amount of work in transferring to a new data management and financial system. This is almost complete and should make our administrative tasks lighter going forward.

The Children and Families group has had an active and rewarding year. Chanuka and Purim events attracted large numbers of families with over 60 children participating in the Purim Extravaganza with crafts, music and wonderful costumes. Both events were enabled by the generous sponsorship of one of our families and a dynamic group of parents.

Fifteen children are enrolled in Sunday Club, from Reception to Year 6. Learning has focused on the festivals as well as significant people from both Talmud and bible. Games and art projects are integrated parts of a programme much enjoyed by the children.

Our Shabbat services go from strength to strength with increasing numbers of members now able to lead parts of the service. In addition, a regular Friday night service now takes place on the second Friday of the month. We have ensured that our services keep in mind the plight of the hostages by the inclusion of specific prayers. A seat for Shlomo Ziv has been marked throughout his period of captivity and we celebrated his recent release while acknowledging the sadness and despair surrounding the plight of the remaining hostages. With this in mind, we have used the period of the Omer to recite the names of all those still held hostage in Gaza and continue to pray for their safe return.

Children's services now take place twice a month for the under-fives and once a month for all other children. We are very grateful to Rabbi Jackie Tabick, together with our own volunteers, who have run the monthly children's services as well as a full programme for children during the High Holy Days.

Activities continue to take place at the homes of community members. Friday night dinners have continued to be well attended with the generous provision of space and food by our hosts. The excellent management of logistics by one of our volunteers has enabled this to become a well-established fixture in the NSNS calendar. In addition, the book club continues to meet on a regular basis.

Rabbi Roni continues to lead and develop a varied programme of learning with different venues and formats to reach as many of our community as possible. Lunch and Learn Shabbats have added to the rich menu of offerings throughout the year touching on a wide range of subjects.

NSNS, like all Jewish communities, has had an exceptionally difficult year. Nevertheless, it has continued to thrive and provide for the life-cycle events of its members. We look forward to strengthening and broadening our work. We are planning to develop a strategy document which will look at revenue generation beyond our membership donations and feasibility of a long-term home for the community. As always, we continue to strive to be an inclusive community and encourage all our membership to contribute to the life of NSNS.



## FINANCIAL REVIEW

### Reserves policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the company should be at least 3 months, and ideally 6 months, of expenditure. Budgeted expenditure for the year ahead is £100,000 and therefore the target is at least £25,000 and ideally £50,000 in general funds. The reserves are needed to meet the ongoing financial requirements of the Synagogue and the Board is confident that at this level they would be able to continue the current activities of the company in the event of a significant drop in funding.

At the year end, unrestricted funds were £79,040, which is comfortably above the Board's ideal reserve level. Free reserves amounted to £79,040 (2021: £78,321)

### Finances

The period under review saw voluntary income stable and expenditure rise. A further recovery in the number of services and other events was held, and the Synagogue has seen some cost inflation, both of which increased expenditure. Given the pressures of household cost inflation on members, and given previous surpluses, the decision was made to absorb the extra costs. Voluntary unrestricted income was £84,439, compared to £89,604 in the previous year. Total income was £94,225 and overall costs reached £93,553. This meant that the Synagogue operated at a surplus of £672 for the year, compared with £17,585 in the previous year.

The closing total funds (net assets) of the charity were £82,818; the previous year's closing level was £82,146. The Synagogue had liabilities of £6,374 at the year end.

Approved on behalf of the board

*DR*

\_\_\_\_\_  
Name

David Rofe

\_\_\_\_\_  
Date

29/08/2024

## INDEPENDENT EXAMINATION OF ACCOUNTS AND FINANCIAL STATEMENTS

### Independent examiner's report to the trustees of the New Stoke Newington Shul

I report to the trustees on my examination of the accounts of the New Stoke Newington Shul (the Trust) for the year ended 30 November 2023.

#### Responsibilities and basis of report

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

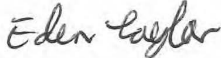
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Eden Taylor  
Chartered Accountant  
F147 11  
Willowdene Court  
N20 9UB  
28 August 2024

**Statement of Financial Activities**  
**(including Income and Expense Accounts)**  
**for the year to 30 November 2023**

| Categories by activity                           | Unrestricted funds | JJBS         | RDF and Tzedakah | Restricted income funds | Total funds   | Prior year funds as reported |
|--|--------------------|--------------|------------------|-------------------------|---------------|------------------------------|
|  | £                  |              |                  | £                       | £             | £                            |
| <b>Income (Note 3)</b>                           |                    |              |                  |                         |               |                              |
| <b>Income and endowments from:</b>               |                    |              |                  |                         |               |                              |
| Donations and legacies                           | 84,439             | 5,018        | 3,968            | 8,986                   | 93,425        | 93,055                       |
| Other  | 800                |              |                  |                         | 800           | -                            |
| <b>Total</b>                                     | <b>85,239</b>      | <b>5,018</b> | <b>3,968</b>     | <b>8,986</b>            | <b>94,225</b> | <b>93,055</b>                |
| <b>Expenditure (Note 4)</b>                      |                    |              |                  |                         |               |                              |
| <b>Expenditure on:</b>                           |                    |              |                  |                         |               |                              |
| Raising funds                                    | 3,623              |              |                  | -                       | 3,623         | 4,581                        |
| Charitable activities                            | 80,897             | 5,653        | 3,380            | 9,033                   | 89,929        | 70,890                       |
| <b>Total</b>                                     | <b>84,520</b>      | <b>5,653</b> | <b>3,380</b>     | <b>9,033</b>            | <b>93,553</b> | <b>75,471</b>                |
| <b>Net movement in funds/income for the year</b> | <b>719</b>         | <b>- 635</b> | <b>588</b>       | <b>- 47</b>             | <b>672</b>    | <b>17,585</b>                |
| <b>Reconciliation of funds:</b>                  |                    |              |                  |                         |               |                              |
| Total funds brought forward                      | 78,321             | 3,134        | 691              | 3,825                   | 85,971        | 64,561                       |
| <b>Total funds carried forward</b>               | <b>79,040</b>      | <b>2,499</b> | <b>1,279</b>     | <b>3,778</b>            | <b>86,643</b> | <b>82,146</b>                |

## Balance Sheet as at 30 November 2023

|   |  | Unrestricted<br>funds<br>£ | Restricted<br>income funds<br>£ | Total this year<br>£ | Total last year<br>£ |
|---|--|----------------------------|---------------------------------|----------------------|----------------------|
| <b>Fixed assets</b>                                   |  |                            |                                 |                      |                      |
| <b>Tangible assets</b>                                | <b>(Note 8)</b>                              | 3,009                      | -                               | 3,009                | 3,420                |
|   | <b>Total fixed assets</b>                    | 3,009                      | -                               | 3,009                | 3,420                |
| <b>Current assets</b>                                 |  |                            |                                 |                      |                      |
| <b>Debtors</b>  | <b>(Note 9)</b>                              | 14,772                     | -                               | 14,772               | 13,874               |
| <b>Cash at bank and in hand</b>                       |  | 64,442                     | 6,969                           | 71,411               | 66,166               |
|   | <b>Total current assets</b>                  | 79,213                     | 6,969                           | 86,182               | 80,039               |
| <b>Creditors: amounts falling due within one year</b> |  |                            |                                 |                      |                      |
| <b>(Note 10)</b>                                      |  | 3,183                      | 3,191                           | 6,374                | 1,313                |
|   | <b>Net current assets</b>                    | 76,031                     | 3,778                           | 79,809               | 78,726               |
|   | <b>Total assets less current liabilities</b> | 79,040                     | 3,778                           | 82,818               | 82,146               |
| <b>Total net assets or liabilities</b>                |  | 79,040                     | 3,778                           | 82,818               | 82,146               |
| <b>Funds of the Charity</b>                           |  |                            |                                 |                      |                      |
| <b>Unrestricted funds</b>                             |  | 79,040                     |                                 | 79,040               | 78,321               |
| <b>Revaluation reserve</b>                            |  |                            |                                 |                      |                      |
|   | <b>Total funds</b>                           | 79,040                     | 3,778                           | 82,818               | 82,146               |

For the financial year ended 30 November 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the 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.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Trustees and authorised for issue

Signed

Trustee name

Date

*DR*

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David Rofo

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29/08/2024

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## Notes to the accounts

### Note 1 Basis of preparation

#### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

#### 1.2 Going concern

The Synagogue reported a net movement of unrestricted funds of £719 for the year and finished the year with £79,040 in unrestricted funds, well in excess of the target financial reserves according to the Synagogue's financial policies.

The trustees are consequently of the view that on this basis the Synagogue is a going concern and these accounts have been prepared on such basis.

#### 1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

#### 1.4 Changes to accounting estimates

No accounting estimates have occurred in the reporting period.

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period.

## Notes to the accounts

### Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity.

#### 2.1 INCOME

|   |  |
|---|--|
| <b>Recognition of income</b>                | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>· the charity becomes entitled to the resources;</li> <li>· it is more likely than not that the trustees will receive the resources; and</li> <li>· the monetary value can be measured with sufficient reliability.</li> </ul> |
| <b>Offsetting</b>                           | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.   |
| <b>Grants and donations</b>                 | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).  |
| <b>Government grants</b>                    | The charity has not received government grants in the reporting period   |
| <b>Tax reclaims on donations and gifts</b>  | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.                     |
| <b>Support costs</b>                        | The charity has incurred expenditure on support costs.   |
| <b>Income from membership subscriptions</b> | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  |

#### 2.2 EXPENDITURE AND LIABILITIES

|                                     |  |
|-------------------------------------|--|
| <b>Liability recognition</b>        | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.   |
| <b>Governance and support costs</b> | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.<br>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources. |
| <b>Deferred income</b>              | No material item of deferred income has been included in the accounts.   |
| <b>Basic financial instruments</b>  | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.  |

#### 2.3 ASSETS

|   |   |
|---|---|
| <b>Tangible fixed assets for use by charity</b> | These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost. The depreciation rates and methods used are disclosed in note 6.   |
| <b>Debtors</b>                                  | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.  |
| <b>Current asset investments</b>                | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year. They are valued at fair value except where they qualify as basic financial instruments. |

## Notes to the accounts

### Note 3 Analysis of income

| Analysis                |  | Unrestrict<br>ed<br>funds | Restricted<br>income<br>funds (1) | Restricted<br>income<br>funds (2) | Total<br>funds<br>£ | Prior year<br>£ |
|-------------------------|--|---------------------------|-----------------------------------|-----------------------------------|---------------------|-----------------|
| Donations and legacies: | Donations and gifts  | -                         | 5,018                             | 3,968                             | 8,986               | 3,426           |
|                         | Gift Aid   | 13,885                    | -                                 | -                                 | 13,885              | 14,413          |
|                         | Membership subscriptions and sponsorships which are in substance donations | 70,554                    | -                                 | -                                 | 70,554              | 68,339          |
|                         | <b>Total</b>   | 84,439                    | 5,018                             | 3,968                             | 93,425              | 86,178          |
| Other income:           |  | 800                       | -                                 |                                   | 800                 | 6,877           |
| <b>TOTAL INCOME</b>     |  | 85,239                    | 5,018                             | 3,968                             | 94,225              | 93,055          |

#### Note

The restricted income funds of the synagogue fall into two categories. Restricted income funds (1) relate to contributions for burial memberships for members who have are part of the burial scheme. Restricted income funds (2) relate to the Rabbi's Discretionary Fund to allow the rabbi of the synagogue to make small donations to members in need and/or to suitable charities, and also to Tzedakah donations made by members to be passed to other charities.

#### All income in the year was unrestricted except for:

£5,018 of restricted donations to be used for Joint Jewish Burial Society membership, £3,080 of restricted donations towards Tzedakah and £888 towards the the Rabbi's Discretionary Fund.

#### Within the income items above the following items are material:

The synagogue continues to receive the great majority of its income from subscriptions from members of the community which are in substance donations.

## Notes to the accounts

### Note 4 Analysis of expenditure

|  |   | Unrestricted<br>funds | Restricted<br>income<br>funds (1) | Restricted<br>income<br>funds (2) | Total funds<br>£ | Prior year<br>£ |
|--|---|-----------------------|-----------------------------------|-----------------------------------|------------------|-----------------|
|  | Analysis  |                       |                                   |                                   |                  |                 |
| <b>Expenditure on raising funds:</b>             | Administrative costs                              | 1,805                 |                                   |                                   | 1,805            | 1,563           |
|  | Communication and data services                   | 1,069                 |                                   |                                   | 1,069            | 2,222           |
|  | Payment service fees                              | 750                   |                                   |                                   | 750              | 796             |
|  | <b>Total expenditure on raising funds</b>         | 3,623                 |                                   |                                   | 3,623            | 4,581           |
| <b>Expenditure on charitable activities</b>      | Providing religious and educational services      | -                     |                                   | -                                 | -                | 70,060          |
| <b>Expenditure on burial service memberships</b> | Expenditure on burial service memberships         |                       | 5,653                             |                                   | 5,653            | 780             |
| <b>Other charitable activities</b>               | Small donations and support payments              |                       |                                   | 300                               | 300              | 50              |
| <b>Other charitable activities</b>               | Donations to other charities                      |                       |                                   | 3,080                             | 3,080            | -               |
|  | <b>Total expenditure on charitable activities</b> | -                     | 5,653                             | 3,380                             | 9,033            | 70,890          |
| <b>TOTAL EXPENDITURE</b>                         |   | 3,623                 | 5,653                             | 3,380                             | 12,656           | 75,471          |

#### Other information:

Payment service fees have been allocated entirely to unrestricted funds as the synagogue's sole employee is focused on providing religious services, which is the synagogue's main purpose and the main reason that unrestricted donations (which incur such fees) are made by members.

The expenditure on burial service memberships includes £156 of receivables that were written off as not possible to recover.



## Notes to the accounts

### Note 4 Analysis of expenditure (cont.)

#### Analysis of expenditure on providing religious and educational services

| Activity or programme  | Total this    | Total         |
|--|---------------|---------------|
| £  | £             | £             |
| Payments to Masorti Judaism for membership and other support                   | 7,097         | 7,097         |
| Employment costs   | 52,975        | 47,343        |
| Payments to other service providers for religious training and service support | 184           | 1,105         |
| Venue hire and related security expenses                                       | 14,848        | 10,900        |
| Kiddush, food, drink, candles and other costs of services and events           | 5,382         | 3,205         |
| Books and equipment  | -             | -             |
| Depreciation and Amortisation  | 411           | 411           |
| <b>Total</b>   | <b>80,897</b> | <b>70,060</b> |

### Note 5 Paid employees

#### 5.1 Staff Costs

|   | This year<br>£ | Last year<br>£ |
|---|----------------|----------------|
| Salaries and wages                          | 36,527         | 33,121         |
| Taxation and social security costs          | 12,433         | 10,345         |
| Pension costs (defined contribution scheme) | 3,440          | 3,877          |
| Payroll management costs                    | 576            |                |
| <b>Total staff costs</b>                    | <b>52,975</b>  | <b>47,343</b>  |

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

#### 5.2 Head count at year end

|              | This year<br>Number | Last year<br>Number |
|--------------|---------------------|---------------------|
| <b>Total</b> | <b>1</b>            | <b>-</b>            |

### Note 6 Defined contribution pension scheme

|  | This year<br>£ | Last year<br>£ |
|--|----------------|----------------|
| Amount of contributions recognised in the SOFA as an expense | 3,440          | -              |

Defined contribution pension scheme have been allocated entirely to unrestricted funds as the synagogue's sole employee is focused on providing religious services, which is the synagogue's main purpose and the main reason that unrestricted donations are made by members.

## Notes to the accounts

### Note 7 Details of certain items of expenditure

#### 7.1 Fees for examination of the accounts

The independent examiner provided services free of charge.

### Note 8 Tangible fixed assets

#### 8.1 Cost or valuation

At the beginning of the year  
Additions  
At end of the year

| Fixtures,<br>£ | Total<br>£ |
|----------------|------------|
| 4,106          | 4,106      |
| -              | -          |
| 4,106          | 4,106      |

#### 8.2 Depreciation and impairments

Basis  
Rate

|               |
|---------------|
| Straight line |
| 10%           |

At beginning of the year  
Depreciation  
At end of the year

|       |       |
|-------|-------|
| 686   | 686   |
| 411   | 411   |
| 1,097 | 1,097 |

#### 8.3 Net book value

Net book value at the beginning of the year  
Net book value at the end of the year

|       |       |
|-------|-------|
| 3,420 | 3,420 |
| 3,009 | 3,009 |

### Note 9 Debtors and prepayments

#### 9.1 Analysis of debtors

Gift Aid claims  
Prepayments of expenses and receivables  
Burial payments yet to be collected from members, relates to restricted income  
Total

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| 13,885         | 12,272         |
| 887            | 1,185          |
|                | 416            |
| 14,772         | 13,873         |

### Note 10 Creditors and accruals

#### 10.1 Analysis of creditors

Other creditors  
Total

| Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|-------------------------------------|----------------|--|----------------|
| This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| 6,374                               | 1,313          | 0  | 0              |
| 6,374                               | 1,313          | -  | -              |

*The charity's creditors represent £3,183 in normal expenses in FY 2023 that were unpaid at the year end and £3,191 in burial contributions that had not been paid to the burial service provider at the year end.*

## Notes to the accounts

### Note 11 Transactions with trustees and related parties

#### 11.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

#### 11.2 Trustee expenses

No trustee expenses have been incurred in the year to 30 November 2023.

#### 11.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period.