

Company registration number: 11813205

Charity registration number: 1187492

# The Leeds Eruv

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 28 February 2022

**tc** accounts • tax • legal • financial planning

## The Leeds Eruv

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## **The Leeds Eruv**

### **Reference and Administrative Details**

#### **Trustees**

Ms L R Baker

Mr R H Dewar

Mr H A Lorie

Mr J M Straight

#### **Principal Office**

311 Stonegate Road

Leeds

LS17 6AZ

#### **Registered Office**

LEEDS JEWISH REPRESENTATIVE COUNCIL,

311 Stonegate Road, Leeds, LS17 6AZ

The charity is incorporated in England  
and Wales

#### **Company Registration Number**

11813205

#### **Charity Registration Number**

1187492

#### **Accountants**

TC Group

6 Queen Street

Leeds

LS1 2TW

## **The Leeds Eruv**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present their annual report together with the financial statements and Independent Examiners report of the charitable company for the year ended 28 February 2022.

#### **Objectives and activities**

##### ***Objects and aims***

The objects are to advance the Orthodox Jewish Faith, in particular by promoting Sabbath observance among adherents of the faith by:

- the establishment and maintenance of an eruv
- the promotion of Orthodox Jewish teaching concerning the observance of the Sabbath.

##### ***Public benefit***

The organisation will establish a geographically bounded area of private and public spaces which becomes deemed to be an integrated larger private domain. Consequently, Jewish individuals within the Eruv are permitted to move objects across and within the Eruv on the Sabbath. Were the area a mix of public and private domains, this would contravene the rules of the Sabbath.

The organisation benefits all individuals of the Jewish faith living within (or staying within) the Eruv boundary.

#### **Structure, governance and management**

##### ***Nature of governing document***

The charity is governed by its memorandum and articles of association incorporated on 7 February 2019.

##### ***Recruitment and appointment of trustees***

There can be between three and nine trustees. Currently four trustees are serving.

New trustees are appointed by the existing trustees. The trustees each serve a term of three years and with a maximum of three terms. Exceptionally, trustees may serve additional terms, subject to the consent of at least 75% of the existing trustees.

##### ***Organisational structure***

There are four trustees with one serving as Chair. Currently, the charity has no staff.

## The Leeds Eruv

### Trustees' Report

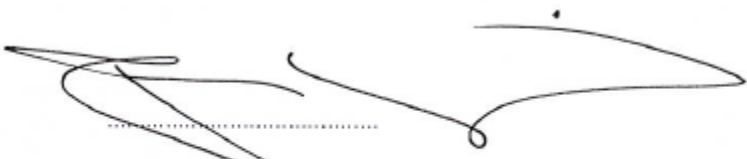
#### Achievements and performance

During this year, further progress was made in the establishment of the Eruv. Licence applications were sent but the Trustees need to iron out some further issues before a licence can be granted. It was hoped that the work on fencing would be underway but due to licencing issues and enquiries taking time it is envisaged the Eruv be erected in the next reporting period.

#### Financial Review

Activity remained limited in the year with donations received from generous supporters and expenditure on architect's fees, council licences and other legal and professional expenses.

The annual report was approved by the trustees of the charity on 15 August 2022 and signed on its behalf by



Mr J M Straight  
Trustee

## The Leeds Eruv

### Statement of Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, 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;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Approved by the trustees of the charity on 15 August 2022 and signed on its behalf by:



Mr J M Straight  
Trustee



The Leeds Eruv  
Independent Examiners Report  
The Leeds Eruv  
for the Year Ended 28 February 2022

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 28 February 2022.

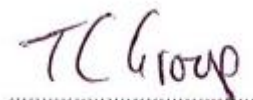
As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

  
.....  
6 Queen Street  
Leeds  
West Yorkshire  
LS1 2TW  
Date:..... 15/8/22

## The Leeds Eruv

### Statement of Financial Activities for the Period Ended 28 February 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Total 2022 Unrestricted funds £	Total 2021 Unrestricted funds £
Donations	144,240	17,910
Income tax recoverable by gift aid	27,643	1,255
Total income	171,883	19,165
<b>Expenditure:</b>		
Charitable activities	(60,049)	(9,723)
Governance costs	(2,376)	(695)
Other costs	(1,578)	-
Donations	-	-
Total expenditure	(64,003)	(10,418)
Net income	107,880	8,747
<b>Reconciliation of funds</b>		
Total funds brought forward	10,645	1,898
Total funds carried forward	118,525	10,645

All of the charity's activities derive from continuing operations during the above two periods.



**The Leeds Eruv**  
**(Registration number: 11813205)**  
**Balance Sheet as at 28 February 2022**

	2022 £	2021 £
<b>Current assets</b>		
Debtors	5,100	-
Cash at bank and in hand	115,165	11,905
	120,265	11,905
<b>Creditors: Amounts falling due within one year</b>	(1,740)	(1,260)
<b>Net assets/(liabilities)</b>	118,525	10,645
<b>Unrestricted income funds</b>		
Unrestricted funds	118,525	10,645
<b>Total funds</b>	118,525	10,645

For the financial year ending 28 February 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 15 August 2022 and signed on their behalf by:

  
 Mr J M Straight  
 Trustee

## **The Leeds Eruv**

### **Notes to the Financial Statements for the Year Ended 28 February 2022**

#### **1 Charity status**

The charity is limited by guarantee and is incorporated in England and Wales.

The address of its registered office is:

LEEDS JEWISH REPRESENTATIVE COUNCIL,

311 Stonegate Road, Leeds, LS17 6AZ

The principal place of business is:

311 Stonegate Road

Leeds

LS17 6AZ

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

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

##### **Statement of compliance**

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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011 and Bulletin 2 (issued October 2018) where applicable.

##### **Basis of preparation**

The Leeds Eruv meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of the income receivable can be measured reliably.

## **The Leeds Eruv**

### **Notes to the Financial Statements for the Year Ended 28 February 2022**

#### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the

charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including, strategic management and trustees' meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## **The Leeds Eruv**

### **Notes to the Financial Statements for the Year Ended 28 February 2022**

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

#### **Financial instruments**

##### **Classification**

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

## The Leeds Eruv

### Notes to the Financial Statements for the Year Ended 28 February 2022

#### 3 Trustees' remuneration

None of the trustees nor any persons connected with them received any remuneration from the charity during the year.

#### 4 Independent examiner's remuneration

	2022	2021
	£	£
Compilation of the financial statement	<u>1,740</u>	<u>660</u>

## The Leeds Eruv

### Detailed Statement of Financial Activities for the Year Ended 28 February 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £
Donations and legacies (analysed below)	144,240	17,910
Income tax recoverable on gift aid	27,643	1,255
 Total income	 <u>171,883</u>	 <u>19,165</u>
 Expenditure (analysed below)	 <u>64,003</u>	 <u>10,418</u>
Total expenditure	<u>64,003</u>	<u>10,418</u>
Net (expenditure)/income	<u>107,880</u>	<u>8,747</u>
Net movement in funds	<u>107,880</u>	<u>8,747</u>
Total funds brought forward	<u>10,645</u>	<u>1,898</u>
Total funds carried forward	<u>118,525</u>	<u>10,645</u>

## The Leeds Eruv

### Detailed Statement of Financial Activities for the Year Ended 28 February 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £
<b><i>Donations and legacies</i></b>		
Donations	144,240	17,910
Gift Aid tax reclaimable	27,643	1,255
	<hr/> 171,883	<hr/> 19,165
	2022 Unrestricted funds £	2021 Unrestricted funds £
<b><i>Charitable activities</i></b>		
Contractors	41,301	-
Consultancy fees	10,770	9,657
Legal and professional	7,978	-
Bank charges	96	66
Insurance	1,232	-
Advertising	250	-
<b><i>-Governance costs</i></b>		
Accountancy	1,740	660
Fees including penalties	<hr/> 636	<hr/> 35
	<hr/> 64,003	<hr/> 10,418