

SEDGLEY PARK SYNAGOGUE

England & Wales · Charity number 504984

Details

Status Registered

Legal form Other

Registered 1976-03-26

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

Contact

Address Brulimar House
Jubilee Road
Middleton
Manchester
M24 2LX

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Email GARY@NWACCOUNTANTS.CO.UK

Activities

Objects: "GENERAL RELIGIOUS PURPOSES OF THE SYNAGOGUE"

Activities: To provide religious facilities and services to its members

Classification

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

Geography

- Bury

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£56,647	£55,343	-	-
2023-09-30	£64,166	£54,730	-	-
2022-09-30	£39,017	£31,347	-	-
2021-09-30	£39,852	£38,700	-	-
2020-09-30	£35,239	£36,071	-	-

Trustees

Name	Role	Appointed
LAURENCE MILLER		
MICHAEL BRANDEIS		
MICHAEL HOWARD LOWE		2021-04-14
Moishe Michael Morris		2020-11-16

SEDGLEY PARK SYNAGOGUE

England & Wales - Charity number 504984

Accounts

Sedgley Park Synagogue

Accounts

For the year ended 30 September 2024

Sedgley Park Synagogue

Summary information the year ended 30 September 2024

1 Constitution

Sedgley Park Synagogue is constituted by Deed of Trust and is a registered charity.

2 Registered number

504984

3 Address

Park View Road
Prestwich
Manchester
M25 1FR

4 Trustees during the year

Mr L Miller
Mr M Brandeis
Mr M Morris
Mr M Lowe

5 Agents and Advisers

Independent Examiner
Stacey L Whiting FCCA
Certified Chartered Accountant
62 Hilltop Drive
Ewood Bridge
BB4 6NB

Sedgley Park Synagogue

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Sedgley Park Synagogue

Independent Examiner's Report to the Trustees of Sedgley Park Synagogue

I report on the accounts of Sedgley Park Synagogue for the year ended 30 September 2024, which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

 Date 30/7/25

Stacey L Whiting FCCA
Certified Chartered Accountant
62 Hilltop Drive
Ewood Bridge
BB4 6NB

Sedgley Park Synagogue
Financial Statements year ended 30/09/2024

The trustees have pleasure in presenting their report and the financial statements of the charitable trust for the year ended 30 September 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' March 2011 in preparing the financial statements of the Charity.

OBJECTIVES

The objectives of the charity are to provide Jewish religious synagogue services and facilities to members of the Jewish faith.

TRUSTEES - PUBLIC BENEFIT

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

The trustees have complied with their duty of the Charities Act 2011 to have due regard to guidance published by the Charity Commission.

The board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

RESERVES POLICY

The trustees are satisfied that the balance of the Fund is at an acceptable level of reserves and all of this is available for future grants payable.

RISK MANAGEMENT & REVIEW

The trustees have reviewed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage their exposure to the major risks.

PLANS FOR FUTURE PERIODS

The trustees are exploring opportunities to attract more members to the synagogue in the coming year.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

Sedgley Park Synagogue received donations in the year of £49,508 (2023 £47,488) and charitable expenditure was £55,343 (2023 £54,730). Interest received was £902 (2023 £4,238). The deficit on the unrestricted fund was £1,172 (2023 surplus £2,118), and the surplus for the year on the burial board fund was £2,476 (2023 £7,318).

RESPONSIBILITIES OF THE TRUSTEES

The Charities Act 2011 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 at the end of the year and of the net incoming or outgoing resources for the year then ended.

In preparing those financial statements, the trustees are required to select suitable accounting policies, as described on page 9, and then apply them on a consistent basis, making judgments and estimates that are reasonable and prudent. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will be able to continue.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection of fraud and other irregularities.

SIGNED ON BEHALF OF THE BOARD OF TRUSTEES:



Mr L Miller (Trustee)

30th July 2024



Mr G Harris (Hon Treasurer)

30th July 2024

SEDGLEY PARK SYNAGOGUE

**Statement Of Financial Activities
For the year ended 30th September 2024**

	<i>Notes</i>	2024 General Fund £	2024 Burial Board £	2023 Total funds £
INCOMING RESOURCES				
Incoming resources from generated funds				
Members contributions	2	43,408	6,100	47,488
Interest received		53	849	4,238
Rent received		3,000		2,500
Grants received		3,237		9,940
Total incoming resources		<u>49,698</u>	<u>6,949</u>	<u>64,166</u>
RESOURCES EXPENDED				
Charitable activities	3	50,870	4,473	54,730
Total resources expensed		<u>50,870</u>	<u>4,473</u>	<u>54,730</u>
Net incoming resources		-1,172	2,476	9,436
Total funds brought forward		-5,979	105,846	90,431
Total funds carried forward		<u>-7,151</u>	<u>108,322</u>	<u>99,867</u>

The statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

SEDGLEY PARK SYNAGOGUE
Balance sheet
As at 30th September 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	6	55,666	56,361
CURRENT ASSETS			
General fund bank account		3,359	15,269
Burial Board Bank Account		67,232	70,349
Debtors	7	10,666	2,338
Prepayments & Accrued Income	7	0	0
		<u>81,257</u>	<u>87,956</u>
CREDITORS			
Amounts falling due within one year	8	3,895	10,600
		<u>77,362</u>	<u>77,356</u>
NET CURRENT ASSETS			
CREDITORS			
Amounts owed to Burial Board		31,857	33,850
		<u>101,171</u>	<u>99,867</u>
NET ASSETS			
FUNDS			
General fund	9	-7,151	-5,979
Burial Board fund		108,322	105,846
TOTAL FUNDS		<u>101,171</u>	<u>99,867</u>

The financial statements were approved by the Board of Trustees on 30/07/2025 and were signed on its behalf by:

ON BEHALF OF THE BOARD:

..... 

Trustee

The notes form part of these financial statements

SEDGLEY PARK SYNAGOGUE

**Notes to the Financial Statements
For the period ended 30th September 2024**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the statement of recommended practice: Accounting and Reporting by charities preparing their accounts in with the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Charities Act 2011

Donations

Donations are included in the year in which they are received, which is when the charity becomes entitled to the resource.

Resources expended

All expenditure is accounted for on an accruals basis. Charitable expenditure includes all expenditure directly related to the objects of the charity in accordance with the SORP. The charity is not VAT registered and expenditure is shown gross irrecoverable of VAT.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment - 25% reducing balance

Sefer Torah & Megillot - 10% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

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

2. VOLUNTARY INCOME

	2024	2023
	£	£
Members contributions	43,408	41,888
Burial Board Fees	6,100	5,600
	<u>49,508</u>	<u>47,488</u>

SEDGLEY PARK SYNAGOGUE

**Notes to the Financial Statements - continued
For the period ended 30th September 2024**

3 DIRECT CHARITABLE EXPENDITURE

	2024 £ General fund	2024 £ Burial Board	Total £	2023 £
Burial Board fees		2,520	2,520	2,500
Burial Costs		1,500	1,500	-
Salaries, PAYE & Shlurim costs	11,154		11,154	11,753
Heat, light & water	13,504		13,504	12,616
High holy days, events & Kiddushim costs	3,512		3,512	7,791
Cleaning and laundry	3,782		3,782	1,388
Repairs	11,775		11,775	10,095
Paper & disposables	1,309		1,309	1,487
Telephone	589		589	290
Sephorim (books)	-		-	297
Garden maintenance	-		-	120
Advertising	-		-	78
Insurance	2,464		2,464	1,824
Charitable donations	1,945		1,945	3,072
Sundry - pps	141		141	282
Depreciation	695		695	785
Subscriptions	-	453	453	350
	50,870	4,473	55,343	54,730

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30th September 2024.

Trustees' expenses

There were no trustees expenses paid in the period ended 30th September 2024.

6. TANGIBLE FIXED ASSETS

	Freehold Property £	Sefer Torah & Megillot £	Office equipment £	Total £
COST				
At 1st October 2023	49,746	29,798	2,248	81,792
Additions	-	-	-	-
At 30th September 2024	49,746	29,798	2,248	81,792
DEPRECIATION				
At 1st October 2023	-	23,408	2,025	25,431
Charge for the year	-	639	56	695
At 30th September 2024	-	24,045	2,081	26,126
NET BOOK VALUE				
At 30th September 2024	49,746	5,753	167	55,666
At 30th September 2023	49,746	6,392	223	56,361

SEDGLEY PARK SYNAGOGUE

**Notes to the Financial Statements - continued
For the period ended 30th September 2024**

7 DEBTORS	2024	2023
	£	£
Debtors	0	913
Prepayments & Accrued income	-	
Gift aid debtor	10,665	1,425
	<u>10,666</u>	<u>2,338</u>

8 CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Trade creditors	1,375	-
Central burial board fees	2,520	2,500
Other creditors	-	8,100
Accruals	-	-
	<u>3,895</u>	<u>10,600</u>

9 MOVEMENT IN FUNDS	As at	Surplus/	As at
	1.10.23	(deficit) in	30.9.24
		year	
Unrestricted funds			
General Fund	- 5,979	- 1,172	- 7,151
Burial Board Fund	105,846	2,476	108,322
TOTAL FUNDS	<u>99,867</u>	<u>1,304</u>	<u>101,171</u>

SEDGLEY PARK SYNAGOGUE

England & Wales - Charity number 504984

Accounts

Sedgley Park Synagogue

Accounts

For the year ended 30 September 2023

Sedgley Park Synagogue

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Mr M Brandeis
Mr M Morris
Mr M Lowe

5 Agents and Advisers

Independent Examiner
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Sedgley Park Synagogue

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It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

 Date 29/7/24

Stacey L Whiting FCCA
Certified Chartered Accountant
62 Hilltop Drive
Ewood Bridge
BB4 6NB

Sedgley Park Synagogue
Financial Statements year ended 30/09/2023

The trustees have pleasure in presenting their report and the financial statements of the charitable trust for the year ended 30 September 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' March 2011 in preparing the financial statements of the Charity.

OBJECTIVES

The objectives of the charity are to provide Jewish religious synagogue services and facilities to members of the Jewish faith.

TRUSTEES - PUBLIC BENEFIT

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

The trustees have complied with their duty of the Charities Act 2011 to have due regard to guidance published by the Charity Commission.

The board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

RESERVES POLICY

The trustees are satisfied that the balance of the Fund is at an acceptable level of reserves and all of this is available for future grants payable.

RISK MANAGEMENT & REVIEW

The trustees have reviewed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage their exposure to the major risks.

PLANS FOR FUTURE PERIODS

The trustees are exploring opportunities to attract more members to the synagogue in the coming year.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

Sedgley Park Synagogue received donations in the year of £47,488 (2022 £38,613) and charitable expenditure was £54,730 (2022 £31,347). Interest received was £4,238 (2022 £404). The surplus on the unrestricted fund was £2,118 (2022 £2,942) , and the surplus for the year on the burial board fund was £7,318 (2022 £4,972).

RESPONSIBILITIES OF THE TRUSTEES

The Charities Act 2011 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 at the end of the year and of the net incoming or outgoing resources for the year then ended.

In preparing those financial statements, the trustees are required to select suitable accounting policies, as described on page 9, and then apply them on a consistent basis, making judgments and estimates that are reasonable and prudent. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will be able to continue.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection of fraud and other irregularities.

SIGNED ON BEHALF OF THE BOARD OF TRUSTEES:



Mr L Miller (Trustee)

28th July 2024



Mr G Harris (Hon Treasurer)

28th July 2024

SEDGLEY PARK SYNAGOGUE

**Statement Of Financial Activities
For the year ended 30th September 2023**

	<i>Notes</i>	2023 General Fund £	2023 Burial Board £	2022 Total funds £
INCOMING RESOURCES				
Incoming resources from generated funds				
Members contributions	2	41,888	5,600	38,613
Interest received		20	4,218	404
Rent received		2,500		
Grant received		9,940		
Total Incoming resources		<u>54,348</u>	<u>9,818</u>	<u>39,017</u>
RESOURCES EXPENDED				
Charitable activities	3	52,230	2,500	31,347
Total resources expensed		<u>52,230</u>	<u>2,500</u>	<u>31,347</u>
Net Incoming resources		2,118	7,318	7,670
Total funds brought forward		-8,097	98,528	82,761
Total funds carried forward		<u>-5,979</u>	<u>105,846</u>	<u>90,431</u>

The statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

SEDGLEY PARK SYNAGOGUE
Balance sheet
As at 30th September 2023

	<i>Notes</i>	2023	2022
		£	£
FIXED ASSETS			
Tangible assets	6	56,361	57,146
CURRENT ASSETS			
General fund bank account		15269	11,458
Burial Board Bank Account		70349	67,484
Debtors	7	913	1,301
Prepayments & Accrued Income	7	1,425	1,377
		<u>87,956</u>	<u>81,620</u>
CREDITORS			
Amounts falling due within one year	8	10,600	7,555
NET CURRENT ASSETS		<u>77,356</u>	<u>74,065</u>
CREDITORS			
Amounts owed to Burial Board		33,850	40,781
NET ASSETS		<u>99,867</u>	<u>90,430</u>
FUNDS			
General fund	9	5,979	8,097
Burial Board fund		105,846	98,528
TOTAL FUNDS		<u>99,867</u>	<u>90,431</u>

The financial statements were approved by the Board of Trustees on 28/07/2024 and were signed on its behalf by:

ON BEHALF OF THE BOARD:



Mr L Miller

The notes form part of these financial statements

SEDGLEY PARK SYNAGOGUE

Notes to the Financial Statements For the period ended 30th September 2023

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the statement of recommended practice: Accounting and Reporting by charities preparing their accounts in with the financial reporting standard applicable in the UK and republic or Ireland (FRS 102) issued on 16 July 2014, and with the Charities Act 2011

Donations

Donations are included in the year in which they are received, which is when the charity becomes entitled to the resource.

Resources expended

All expenditure is accounted for on an accruals basis. Charitable expenditure includes all expenditure directly related to the objects of the charity in accordance with the SORP. The charity is not VAT registered and expenditure is shown gross irrecoverable of VAT.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment - 25% reducing balance

Sefer Torah & Megillot - 10% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

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

2. VOLUNTARY INCOME

	2023	2022
	£	£
Members contributions	40,463	30,291
Burial Board Fees	5,600	7,072
Gift Aid	1,425	1,250
	<u>47,488</u>	<u>38,613</u>

SEDGLEY PARK SYNAGOGUE

**Notes to the Financial Statements - continued
For the period ended 30th September 2023**

3 DIRECT CHARITABLE EXPENDITURE

	2023 £ General fund	2023 £ Burial Board	Total £	2022 £
Burial Board fees		2,500	2,500	2,500
Burial Costs			-	-
Salaries, PAYE & Shiurim costs	11,753		11,753	10,869
Heat, light & water	12,616		12,616	3,128
High holy days, events & Kiddushim costs	7,791		7,791	3,410
Cleaning and laundry	1,388		1,388	780
Repairs	10,095		10,095	1,486
Paper & disposables	1,487		1,487	859
Telephone	290		290	284
Sephorim (books)	297		297	-
Garden maintenance	120		120	-
Advertising	78		78	-
Insurance	1,824		1,824	4,689
Charitable donations	3,072		3,072	2,184
Sundry	282		282	269
Depreciation	785		785	888
Professional fees	350		350	-
	<u>52,230</u>	<u>2,500</u>	<u>54,730</u>	<u>31,347</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30th September 2023.

Trustees' expenses

There were no trustees expenses paid in the period ended 30th September 2023.

6. TANGIBLE FIXED ASSETS

	Freehold Property £	Sefer Torah & Megillot £	Office equipment £	Total £
COST				
At 1st October 2022	49,746	29,798	2,248	81,792
Additions	-	-	-	-
At 30th September 2023	<u>49,746</u>	<u>29,798</u>	<u>2,248</u>	<u>81,792</u>
DEPRECIATION				
At 1st October 2022	-	22,696	1,950	24,646
Charge for the year	-	710	75	785
At 30th September 2023	<u>-</u>	<u>23,406</u>	<u>2,025</u>	<u>25,431</u>
NET BOOK VALUE				
At 30th September 2023	<u>49,746</u>	<u>6,392</u>	<u>224</u>	<u>56,361</u>
At 30th September 2022	<u>49,746</u>	<u>7,102</u>	<u>298</u>	<u>57,146</u>

SEDGLEY PARK SYNAGOGUE

**Notes to the Financial Statements - continued
For the period ended 30th September 2023**

7 DEBTORS	2023	2022
	£	£
Debtors	913	1,301
Prepayments & Accrued Income		127
Gift aid debtor	1,425	1,250
	<u>2,338</u>	<u>2,678</u>

8 CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Trade creditors	-	80
Central burial board fees	2,500	2,500
Other creditors	8,100	4,975
Accruals	-	-
	<u>10,600</u>	<u>7,555</u>

9 MOVEMENT IN FUNDS	As at	Surplus/	As at
	1.10.22	(deficit) in	30.9.23
		year	
Unrestricted funds			
General Fund	- 8,097	2,118 -	5,979
Burial Board Fund	98,528	7,318	105,846
TOTAL FUNDS	<u>90,431</u>	<u>9,436</u>	<u>99,867</u>

SEDGLEY PARK SYNAGOGUE

England & Wales - Charity number 504984

Accounts

Sedgley Park Synagogue

Accounts

For the year ended 30 September 2022

Sedgley Park Synagogue

Summary information the year ended 30 September 2022

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Sedgley Park Synagogue is constituted by Deed of Trust and is a registered charity.

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Sedgley Park Synagogue

Independent Examiner's Report to the Trustees of Sedgley Park Synagogue

I report on the accounts of Sedgley Park Synagogue for the year ended 30 September 2022, which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

 Date 28/7/23

Stacey L Whiting ACCA
Certified Chartered Accountant
62 Hilltop Drive
Ewood Bridge
BB4 6NB

Sedgley Park Synagogue
Financial Statements year ended 30/09/2022

The trustees have pleasure in presenting their report and the financial statements of the charitable trust for the year ended 30 September 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' March 2011 in preparing the financial statements of the Charity.

OBJECTIVES

The objectives of the charity are to provide Jewish religious synagogue services and facilities to members of the Jewish faith.

TRUSTEES - PUBLIC BENEFIT

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

The trustees have complied with their duty of the Charities Act 2011 to have due regard to guidance published by the Charity Commission.

The board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

RESERVES POLICY

The trustees are satisfied that the balance of the Fund is at an acceptable level of reserves and all of this is available for future grants payable.

RISK MANAGEMENT & REVIEW

The trustees have reviewed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage their exposure to the major risks.

PLANS FOR FUTURE PERIODS

The trustees are exploring opportunities to attract more members to the synagogue in the coming year.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

Sedgley Park Synagogue received donations in the year of £38,613 (2021 £39,452) and charitable expenditure was £31,347 (2021 £38,700). Interest received was £404 (2021 £400). The surplus on the unrestricted fund was £2698 (2021 £93) , and the surplus for the year on the burial board fund was £4,972 (2021 £1059).

RESPONSIBILITIES OF THE TRUSTEES

The Charities Act 2011 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 at the end of the year and of the net incoming or outgoing resources for the year then ended.

In preparing those financial statements, the trustees are required to select suitable accounting policies, as described on page 9, and then apply them on a consistent basis, making judgments and estimates that are reasonable and prudent. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will be able to continue.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection of fraud and other irregularities.

SIGNED ON BEHALF OF THE BOARD OF TRUSTEES:



Mr L. Miller (Trustee)

28th July 2023



Mr G Harris (Hon Treasurer)

28th July 2023

SEDGLEY PARK SYNAGOGUE

**Statement Of Financial Activities
For the year ended 30th September 2022**

	<i>Notes</i>	2022 General Fund £	2022 Burial Board £	2021 Total funds £
INCOMING RESOURCES				
Incoming resources from generated funds				
Members contributions	2	31,541	7,072	39,452
Interest received		4	400	400
Rent received				
Total Incoming resources		<u>31,545</u>	<u>7,472</u>	<u>39,852</u>
RESOURCES EXPENDED				
Charitable activities	3	28,847	2,500	38,700
Total resources expensed		<u>28,847</u>	<u>2,500</u>	<u>38,700</u>
Net Incoming resources		2,698	4,972	1,152
Total funds brought forward		-10,795	93,558	81,609
Total funds carried forward		<u>-8,097</u>	<u>98,528</u>	<u>82,761</u>

The statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

SEDGLEY PARK SYNAGOGUE
Balance sheet
As at 30th September 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	6	57,146	57,380
CURRENT ASSETS			
General fund bank account		11,458	10,633
Burial Board Bank Account		67,484	68,777
Debtors	7	1,301	5,453
Prepayments & Accrued Income	7	<u>1,377</u>	<u>2,475</u>
		81,621	87,339
CREDITORS			
Amounts falling due within one year	8	7,555	9,148
NET CURRENT ASSETS		<u>74,066</u>	<u>78,191</u>
CREDITORS			
Amounts owed to Burial Board		40,781	52,820
NET ASSETS		<u>90,431</u>	<u>82,761</u>
FUNDS			
General fund	9	8,097	10,795
Burial Board fund		98,528	93,556
TOTAL FUNDS		<u>90,431</u>	<u>82,761</u>

The financial statements were approved by the Board of Trustees on 28/07/2023 and were signed on its behalf by:

ON BEHALF OF THE BOARD:



Mr L Miller

The notes form part of these financial statements

SEDGLEY PARK SYNAGOGUE

Notes to the Financial Statements For the period ended 30th September 2022

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the statement of recommended practice: Accounting and Reporting by charities preparing their accounts in with the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Charities Act 2011

Donations

Donations are included in the year in which they are received, which is when the charity becomes entitled to the resource.

Resources expended

All expenditure is accounted for on an accruals basis. Charitable expenditure includes all expenditure directly related to the objects of the charity in accordance with the SORP. The charity is not VAT registered and expenditure is shown gross irrecoverable of VAT.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment - 25% reducing balance
Sefer Torah & Megillot - 10% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. VOLUNTARY INCOME

	2022	2021
	£	£
Members contributions	30,291	34,093
Burial Board Fees	7,072	5,359
Gift Aid	1,250	
	<u>38,613</u>	<u>39,452</u>

SEDGLEY PARK SYNAGOGUE

**Notes to the Financial Statements - continued
For the period ended 30th September 2022**

3 DIRECT CHARITABLE EXPENDITURE

	2022 £	2022 £	Total £	2021 £
	General fund	Burial Board		
Burial Board fees		2,500	2,500	2,500
Burial Costs			-	2,200
Salaries, PAYE & Shiurim costs	10,869		10,869	13,001
Heat, light & water	3,128		3,128	6,344
High holy days & Kiddushim costs	3,410		3,410	2,974
Cleaning and laundry	780		780	2,011
Repairs	1,486		1,486	2,494
Paper & disposables	859		859	397
Telephone	284		284	367
Postage & stationery			-	79
Garden maintenance			-	-
Advertising			-	240
insurance	4,889		4,889	4,682
Charitable donations	2,184		2,184	364
Sundry	269		269	165
Depreciation	888		888	861
	<u>28,847</u>	<u>2,500</u>	<u>31,347</u>	<u>38,700</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30th September 2022.

Trustees' expenses

There were no trustees expenses paid in the period ended 30th September 2022.

6. TANGIBLE FIXED ASSETS

	Freehold Property £	Sefer Torah & Megillot £	Office equipment £	Total £
COST				
At 1st October 2021	49,746	29,498	1,904	81,148
Additions	-	300	344	644
At 30th September 2022	<u>49,746</u>	<u>29,798</u>	<u>2,248</u>	<u>81,792</u>
DEPRECIATION				
At 1st October 2021	-	21,907	1,851	23,758
Charge for the year		789	99	888
At 30th September 2022	<u>-</u>	<u>22,696</u>	<u>1,950</u>	<u>24,646</u>
NET BOOK VALUE				
At 30th September 2022	<u>49,746</u>	<u>7,102</u>	<u>298</u>	<u>57,146</u>
At 30th September 2021	<u>49,746</u>	<u>7,591</u>	<u>53</u>	<u>57,390</u>

SEDGLEY PARK SYNAGOGUE

**Notes to the Financial Statements - continued
For the period ended 30th September 2022**

7 DEBTORS	2022	2021
	£	£
Debtors	1,301	5,453
Prepayments & Accrued income	127	2,475
Gift aid debtor	1,250	
	<u>2,679</u>	<u>7,928</u>

8 CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
	£	£
Trade creditors	80	-
Central burial board fees	2,500	2,500
Other creditors	4,975	6,648
Accruals	-	-
	<u>7,555</u>	<u>9,148</u>

9 MOVEMENT IN FUNDS	As at	Surplus/	As at
	1.10.21	(deficit) in	30.9.22
		year	
Unrestricted funds			
General Fund	- 10,795	2,698 -	8,097
Burial Board Fund	93,556	4,972	98,528
TOTAL FUNDS	<u>82,761</u>	<u>7,670</u>	<u>90,431</u>

SEDGLEY PARK SYNAGOGUE

England & Wales - Charity number 504984

Accounts

Sedgley Park Synagogue
Accounts
For the year ended 30 September 2021

Sedgley Park Synagogue

Summary information the year ended 30 September 2021

1 Constitution

Sedgley Park Synagogue is constituted by Deed of Trust and is a registered charity.

2 Registered number

504984

3 Address

Park View Road
Prestwich
Manchester
M25 1FR

4 Trustees during the year

Mr L Miller
Mr G Marks (resigned Nov 2020)
Mr M Brandeis
Mr M Morris (appointed Nov 2020)
Mr M Lowe (appointed April 2021)

5 Agents and Advisers

Independent Examiner
Stacey L Whiting ACCA
Certified Chartered Accountant
62 Hilltop Drive
Ewood Bridge
BB4 6NB

Sedgley Park Synagogue

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Sedgley Park Synagogue

Independent Examiner's Report to the Trustees of Sedgley Park Synagogue

I report on the accounts of Sedgley Park Synagogue for the year ended 30 September 2021, which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

.....  Date 29/7/22

Stacey L Whiting ACCA
Certified Chartered Accountant
62 Hilltop Drive
Ewood Bridge
BB4 6NB

**Sedgley Park Synagogue
Financial Statements year ended 30/09/2021**

The trustees have pleasure in presenting their report and the financial statements of the charitable trust for the year ended 30 September 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' March 2011 in preparing the financial statements of the Charity.

OBJECTIVES

The objectives of the charity are to provide Jewish religious synagogue services and facilities to members of the Jewish faith.

TRUSTEES - PUBLIC BENEFIT

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

The trustees have complied with their duty of the Charities Act 2011 to have due regard to guidance published by the Charity Commission.

The board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

RESERVES POLICY

The trustees are satisfied that the balance of the Fund is at an acceptable level of reserves and all of this is available for future grants payable.

RISK MANAGEMENT & REVIEW

The trustees have reviewed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage their exposure to the major risks.

PLANS FOR FUTURE PERIODS

The trustees are exploring opportunities to attract more members to the synagogue in the coming year.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

Sedgley Park Synagogue received donations in the year of £39,452 and charitable expenditure was £38,700. Interest received was £400. The surplus on the unrestricted fund was £93, and the surplus for the year on the burial board fund was £1,059.

RESPONSIBILITIES OF THE TRUSTEES

The Charities Act 2011 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 at the end of the year and of the net incoming or outgoing resources for the year then ended.

In preparing those financial statements, the trustees are required to select suitable accounting policies, as described on page 9, and then apply them on a consistent basis, making judgments and estimates that are reasonable and prudent. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will be able to continue.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection of fraud and other irregularities.

SIGNED ON BEHALF OF THE BOARD OF TRUSTEES:



Mr L Miller (Trustee)

29th July 2022



Mr G Harris (Hon Treasurer)

29th July 2022

SEDGLEY PARK SYNAGOGUE

**Statement Of Financial Activities
For the year ended 30th September 2021**

	<i>Notes</i>	2021 General Fund £	2021 Burial Board £	2020 Total funds £
INCOMING RESOURCES				
Incoming resources from generated funds				
Members contributions	2	34,093	5,359	32,526
Interest received			400	400
Rent received				2,313
Total incoming resources		<u>34,093</u>	<u>5,759</u>	<u>35,239</u>
RESOURCES EXPENDED				
Charitable activities	3	34,000	4,700	36,071
Total resources expensed		<u>34,000</u>	<u>4,700</u>	<u>36,071</u>
Net incoming resources		93	1,059	-832
Total funds brought forward		-10,888	92,497	82,441
Total funds carried forward		<u>-10,795</u>	<u>93,556</u>	<u>81,609</u>

The statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.


The notes form part of these financial statements

SEDGLEY PARK SYNAGOGUE
Balance sheet
As at 30th September 2021

	<i>Notes</i>	2021	2020
		£	£
FIXED ASSETS			
Tangible assets	6	57,390	58,251
CURRENT ASSETS			
General fund bank account		10,633	11,369
Burial Board Bank Account		68,777	74,402
Debtors	7	5,453	4,748
Prepayments & Accrued Income	7	<u>2,475</u>	<u>2,475</u>
		87,339	92,995
CREDITORS			
Amounts falling due within one year	8	9,148	13,939
NET CURRENT ASSETS			
		<u>78,191</u>	<u>79,056</u>
CREDITORS			
Amounts owed to Burial Board		52,820	55,698
NET ASSETS			
		<u>82,761</u>	<u>81,609</u>
FUNDS			
General fund	9	-	-
Burial Board fund		10,795	10,888
		<u>93,556</u>	<u>92,497</u>
TOTAL FUNDS		<u>82,761</u>	<u>81,609</u>

The financial statements were approved by the Board of Trustees on 24/07/2022 and were signed on its behalf by:

ON BEHALF OF THE BOARD:



Mr L Miller

The notes form part of these financial statements

SEDGLEY PARK SYNAGOGUE

**Notes to the Financial Statements
For the period ended 30th September 2021**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the statement of recommended practice: Accounting and Reporting by charities preparing their accounts in with the financial reporting standard applicable in the UK and republic or Ireland (FRS 102) issued on 16 July 2014, and with the Charities Act 2011

Donations

Donations are included in the year in which they are received, which is when the charity becomes entitled to the resource.

Resources expended

All expenditure is accounted for on an accruals basis. Charitable expenditure includes all expenditure directly related to the objects of the charity in accordance with the SORP. The charity is not VAT registered and expenditure is shown gross irrecoverable of VAT.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment - 25% reducing balance
Sefer Torah & Megillot - 10% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. VOLUNTARY INCOME

	2021	2020
	£	£
Members contributions	34,093	22,419
Burial Board Fees	5,359	5,359
Gift Aid		4,748
	<u>39,452</u>	<u>32,526</u>

SEDGLEY PARK SYNAGOGUE

**Notes to the Financial Statements - continued
For the period ended 30th September 2021**

3 DIRECT CHARITABLE EXPENDITURE

	2021 £ General fund	2021 £ Burial Board	Total £	2020 £
Burial Board fees		2,500	2,500	2,744
Burial Costs		2,200	2,200	1,100
Salaries, PAYE & Shiurim costs	13,001		13,001	14,173
Heat, light & water	6,344		6,344	3,964
High holy days & Kiddushim costs	2,974		2,974	1,388
Cleaning and laundry	2,011		2,011	1,329
Repairs	2,494		2,494	2,418
Paper & disposables	397		397	220
Telephone	387		387	391
Postage & stationery	79		79	29
Garden maintenance	-		-	90
Advertising	240		240	264
Insurance	4,682		4,682	4,718
Charitable donations	364		364	910
Sundry	165		165	1,372
Depreciation	861		861	961
	<u>34,000</u>	<u>4,700</u>	<u>38,700</u>	<u>36,071</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30th September 2021.

Trustees' expenses

There were no trustees expenses paid in the period ended 30th September 2021.

6. TANGIBLE FIXED ASSETS

	Freehold Property £	Sefer Torah & Megillot £	Office equipment £	Total £
COST				
At 1st October 2020	49,746	29,498	1,904	81,148
Additions	-	-	-	-
At 30th September 2021	<u>49,746</u>	<u>29,498</u>	<u>1,904</u>	<u>81,148</u>
DEPRECIATION				
At 1st October 2020	-	21,064	1,833	22,897
Charge for the year	-	843	18	861
At 30th September 2021	<u>-</u>	<u>21,907</u>	<u>1,851</u>	<u>23,758</u>
NET BOOK VALUE				
At 30th September 2021	<u>49,746</u>	<u>7,591</u>	<u>53</u>	<u>57,390</u>
At 30th September 2020	<u>49,746</u>	<u>8,434</u>	<u>71</u>	<u>58,251</u>

SEDGLEY PARK SYNAGOGUE

**Notes to the Financial Statements - continued
For the period ended 30th September 2021**

7 DEBTORS	2021 £	2020 £
Debtors	5,453	4,748
Prepayments & Accrued income	2,475	2,475
	<u>7,928</u>	<u>7,223</u>

8 CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR	2021 £	2020 £
Trade creditors	-	209
Central burial board fees	2,500	2,500
Other creditors	6,648	3,730
Accruals	-	7,500
	<u>9,148</u>	<u>13,939</u>

9 MOVEMENT IN FUNDS	As at 1.10.20	Surplus/ (deficit) in year	As at 30.9.21
Unrestricted funds			
General Fund	- 10,888	93 -	10,795
Burial Board Fund	92,497	1,059	93,556
TOTAL FUNDS	<u>81,609</u>	<u>1,152</u>	<u>82,761</u>

SEDGLEY PARK SYNAGOGUE

England & Wales - Charity number 504984

Accounts

Sedgley Park Synagogue

Accounts

For the year ended 30 September 2020

Sedgley Park Synagogue

Summary information the year ended 30 September 2020

1 Constitution

Sedgley Park Synagogue is constituted by Deed of Trust and is a registered charity.

2 Registered number

504984

3 Address

Park View Road
Prestwich
Manchester
M25 1FR

4 Trustees during the year

Mr L Miller
Mr G Marks (resigned Nov 2020)
Mr M Brandeis
Mr A Wacks (deceased)
Mr M Morris (appointed Nov 2020)
Mr M Lowe (appointed April 2021)

5 Agents and Advisers

Independent Examiner
Stacey L Whiting ACCA
Certified Chartered Accountant
62 Hilltop Drive
Ewood Bridge
BB4 6NB

Sedgley Park Synagogue

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Sedgley Park Synagogue

Independent Examiner's Report to the Trustees of Sedgley Park Synagogue

I report on the accounts of Sedgley Park Synagogue for the year ended 30 September 2020, which are set out on pages 2 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

 Date 30/7/21.....

Stacey L Whiting ACCA
Certified Chartered Accountant
62 Hilltop Drive
Ewood Bridge
BB4 6NB

**Sedgley Park Synagogue
Financial Statements year ended 30/09/2020**

The trustees have pleasure in presenting their report and the financial statements of the charitable trust for the year ended 30 September 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' March 2011 in preparing the financial statements of the Charity.

OBJECTIVES

The objectives of the charity are to provide Jewish religious synagogue services and facilities to members of the Jewish faith.

TRUSTEES - PUBLIC BENEFIT

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

The trustees have complied with their duty of the Charities Act 2011 to have due regard to guidance published by the Charity Commission.

The board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

RESERVES POLICY

The trustees are satisfied that the balance of the Fund is at an acceptable level of reserves and all of this is available for future grants payable.

RISK MANAGEMENT & REVIEW

The trustees have reviewed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage their exposure to the major risks.

PLANS FOR FUTURE PERIODS

The trustees are exploring opportunities to attract more members to the synagogue in the coming year.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

Sedgley Park Synagogue received donations in the year of £32,526 and charitable expenditure was £36,071. Interest received was £400 and rental income received was £2,313. The deficit on the unrestricted fund was £2,347, and the surplus for the year on the burial board fund was £1,515.

RESPONSIBILITIES OF THE TRUSTEES

The Charities Act 2011 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 at the end of the year and of the net incoming or outgoing resources for the year then ended.

In preparing those financial statements, the trustees are required to select suitable accounting policies, as described on page 9, and then apply them on a consistent basis, making judgments and estimates that are reasonable and prudent. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will be able to continue.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection of fraud and other irregularities.

SIGNED ON BEHALF OF THE BOARD OF TRUSTEES:



Mr L Miller (Trustee)

30th July 2021



Mr G Harris (Hon Treasurer)

30th July 2021

SEDGLEY PARK SYNAGOGUE

**Statement Of Financial Activities
For the year ended 30th September 2020**

	<i>Notes</i>	2020 General Fund £	2020 Burial Board £	2019 Total funds £
INCOMING RESOURCES				
Incoming resources from generated funds				
Members contributions	2	27,167	5,359	27,920
Interest received		400	0	505
Rent received		2,313		300
Total incoming resources		<u>29,880</u>	<u>5,359</u>	<u>28,725</u>
RESOURCES EXPENDED				
Charitable activities	3	32,227	3,844	27,436
Total resources expensed		<u>32,227</u>	<u>3,844</u>	<u>27,436</u>
Net incoming resources		-2,347	1,515	1,289
Total funds brought forward		-8,541	90,982	81,152
Total funds carried forward		<u>-10,888</u>	<u>92,497</u>	<u>82,441</u>

The statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

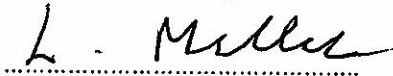
The notes form part of these financial statements

SEDGLEY PARK SYNAGOGUE
Balance sheet
As at 30th September 2020

	Notes	2020	2019
		£	£
FIXED ASSETS			
Tangible assets	5	58,251	59,212
CURRENT ASSETS			
General fund bank account		11,369	7,446
Burial Board Bank Account		74,402	73,522
Debtors	6	4,748	1,266
Prepayments & Accrued Income	6	2,475	2,350
		<u>92,995</u>	<u>84,585</u>
CREDITORS			
Amounts falling due within one year	7	13,939	8,716
NET CURRENT ASSETS			
		<u>79,056</u>	<u>75,869</u>
CREDITORS			
Amounts owed to Burial Board		55,698	52,640
NET ASSETS			
		<u>81,609</u>	<u>82,441</u>
FUNDS			
General fund	8	-	-
Burial Board fund		10,888	8,541
TOTAL FUNDS		<u>92,497</u>	<u>90,982</u>
		<u>81,609</u>	<u>82,441</u>

The financial statements were approved by the Board of Trustees on 30/07/2021 and were signed on its behalf by:

ON BEHALF OF THE BOARD:



Mr L Miller

The notes form part of these financial statements

SEDGLEY PARK SYNAGOGUE

Notes to the Financial Statements For the period ended 30th September 2020

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the statement of recommended practice: Accounting and Reporting by charities preparing their accounts in with the financial reporting standard applicable in the UK and republic or Ireland (FRS 102) issued on 16 July 2014, and with the Charities Act 2011

Donations

Donations are included in the year in which they are received, which is when the charity becomes entitled to the resource.

Resources expended

All expenditure is accounted for on an accruals basis. Charitable expenditure includes all expenditure directly related to the objects of the charity in accordance with the SORP. The charity is not VAT registered and expenditure is shown gross irrecoverable of VAT.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment - 25% reducing balance
Sefer Torah & Megillot - 10% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. VOLUNTARY INCOME

	2020	2019
	£	£
Members contributions	22,419	22,381
Burial Board Fees	5,359	5,539
Gift Aid	4,748	
	<u>32,526</u>	<u>27,920</u>

SEDGLEY PARK SYNAGOGUE

**Notes to the Financial Statements - continued
For the period ended 30th September 2020**

3 DIRECT CHARITABLE EXPENDITURE

	2020 £ General fund	2020 £ Burial Board	Total £	2019 £
Burial Board fees		2,744	2,744	2,500
Burial Costs		1,100		
Salaries, PAYE & Shiurim costs	14,173		14,173	8,787
Heat, light & water	3,964		3,964	2,687
High holy days & Kiddushim costs	1,388		1,388	1,413
Cleaning and laundry	1,329		1,329	2,333
Repairs	2,418		2,418	402
Paper & disposables	220		220	77
Gifts			-	34
Telephone	391		391	392
Postage & stationery	29		29	46
Garden maintenance	90		90	180
Advertising	264		264	-
Insurance	4,718		4,718	4,070
Charitable donations	910		910	2,366
Sundry	1,372		1,372	1,075
Depreciation	961		961	1,073
	<u>32,227</u>	<u>3,844</u>	<u>36,071</u>	<u>27,436</u>

4 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30th September 2020.

Trustees' expenses

There were no trustees expenses paid in the period ended 30th September 2020.

5 TANGIBLE FIXED ASSETS

	Freehold Property £	Sefer Torah & Megillot £	Office equipment £	Total £
COST				
At 1st October 2019	49,746	29,498	1,904	81,148
Additions	-	-	-	-
At 30th September 2020	<u>49,746</u>	<u>29,498</u>	<u>1,904</u>	<u>81,148</u>
DEPRECIATION				
At 1st October 2019	-	20,127	1,809	21,936
Charge for the year		937	24	961
At 30th September 2020	<u>-</u>	<u>21,064</u>	<u>1,833</u>	<u>22,897</u>
NET BOOK VALUE				
At 30th September 2020	<u>49,746</u>	<u>8,434</u>	<u>71</u>	<u>58,251</u>
At 30th September 2019	<u>49,746</u>	<u>9,371</u>	<u>95</u>	<u>59,212</u>

SEDGLEY PARK SYNAGOGUE

**Notes to the Financial Statements - continued
For the period ended 30th September 2020**

6 DEBTORS	2020	2019
	£	£
Debtors	4,748	1,266
Prepayments & Accrued income	2,475	2,350
	<u>7,223</u>	<u>3,616</u>

7 CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
	£	£
Trade creditors	209	701
Central burial board fees	2,500	5,000
Other creditors	3,730	3,015
Accruals	7,500	
	<u>13,939</u>	<u>8,716</u>

8 MOVEMENT IN FUNDS	As at	Surplus/ (deficit) in	As at
	1.10.19	year	30.9..20
Unrestricted funds			
General Fund	- 8,541	- 2,347	- 10,888
Burial Board Fund	90,982	1,515	92,497
TOTAL FUNDS	<u>82,441</u>	<u>- 832</u>	<u>81,609</u>