

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 5 April 2024  
for  
New Central Vilna Synagogues**

Northern Tonic Ltd  
14 Clifton Moor  
Business Village  
James Nicolson Link  
York  
YO30 4XG

## **New Central Vilna Synagogues**

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## **New Central Vilna Synagogues**

### **Report of the Trustees for the Year Ended 5 April 2024**

The officers present their report and the financial statements of the charity for the year ended 5 April 2024.

#### **OBJECTIVES AND ACTIVITIES**

##### **Charitable objects**

The congregation is a congregation professing the Jewish Religion formed with the object of providing and maintaining a Synagogue or Synagogues for the purpose of public worship and advancing religious, educational and charitable activities.

##### **Principal activities**

The Charity continues to provide and maintain a Synagogue for the benefit of persons professing to worship in the Jewish religion. The Charity operates a Jewish burial ground in Leeds. During the year there have been no significant changes in the operation and activities of the Charity. The Charity funds itself by seeking contributions from members together with income from offerings, hire of facilities and investment income.

##### **Public benefit**

The Honorary Officers have had regard to the Public Benefit Guidance issued by the Charity Commissioners. They are satisfied that the objectives and activities of the Charity as detailed above meet the criteria for the advancement of the Jewish religion for the public benefit.

#### **ACHIEVEMENT AND PERFORMANCE**

Throughout the period the Charity has strived to derive income from all available sources to fund its principal activities.

#### **FINANCIAL REVIEW**

The attached financial statements show the current position of the Charity's finances.

The Statement of Financial Activities for the year ended 5 April 2024 set out on page 6 of the attached financial statements, indicates a net movement in funds for the year then ended of a deficit of £80,676 (2023 deficit £45,065).

At 5 April 2024 the Charity had total funds of £2,029,357 (2023 £2,110,033) including restricted funds totalling £125,340 (2023 £125,435).

The Charity reserves cash sums as the Honorary Officers and Elected Council Members deem appropriate to maintain the infrastructure of the Charity's buildings and burial grounds.

The Honorary Officers and Elected Council Members have prepared forecasts and will be putting forward proposals to the members to ensure that the Charity has sufficient resources in order to meet its needs effectively.

##### **Key performance indicators**

Due to the nature of the activities of the Charity, the Honorary Officers are of the opinion that the use of key performance indicators are not necessary for the development, performance or position of the Charity.

#### **FUTURE PLANS**

The Charity will continue to provide services of worship and various regular education programmes, social activities and pastoral care to members.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is governed by a constitution, with subsequent amendments thereto, adopted in 1991 when the congregation separated from the Leeds Jewish Workers Co-operative Limited, a Society formed in the early part of the last century.

## **New Central Vilna Synagogues**

### **Report of the Trustees for the Year Ended 5 April 2024**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Honorary Officers and Council Members**

The trustees for the purpose of charity law and under the Charity's constitution are referred to as the Honorary Officers. The Honorary Officers have a skills mix considered to be appropriate to the Charity and training is provided where considered necessary. All Honorary Officers give their time freely and receive no remuneration. Expenses are not incurred in the performance of their duties apart from limited instances of purchases made on behalf of the Charity. The Honorary Officers may appoint a person to act, either to fill a vacancy or as an additional Honorary Officer or Council Member.

##### **Risk management**

The key risks and uncertainties affecting the Charity relate to maintaining and retaining membership. The Charity does not actively use financial instruments as part of its risk management. It is exposed to the usual credit and cash flow risks associated with its activities and these are managed through applying cash and credit control procedures. The nature of its financial instruments means that they are not subject to price or liquidity risk.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

513851

##### **Principal address**

584 Harrogate Road  
Leeds  
LS17 3BR

## **New Central Vilna Synagogues**

### **Report of the Trustees for the Year Ended 5 April 2024**

#### **Trustees**

##### **Honorary Officers:**

Paul Gross	(President)
Gaynor Abendstern	(Vice-President - Administration)
Howard Lethbridge	(Vice-President - Religious Affairs)
Claire Brown	(Vice-President - Social & Cultural)
Abigail Levin	(Honorary Treasurer)
Sara Saunders	(Honorary Secretary)

##### **Honorary Life President:**

Edward Gould

##### **Honorary Life Vice-President:**

Mason Glass

##### **Wardens:**

Stanley Morris  
Howard Lethbridge  
Richard Winetrobe  
Doniel Gilbert

##### **Chairman LJW Co-op Society Ltd:**

Hilton Lorie

##### **Elected Council Members:**

Howard Barnett  
Stephanie Bentley  
Hayley Brown  
David Coren  
Rabbi Shmuel Gilbert  
Colin Glass O.B.E  
Susie Gordon  
Jeremy Haft  
Rev. Gerald Harris  
Sarah Isaacs  
Leslie Lazarus  
Susan Lazarus  
Ashley Myers  
Simon Philips  
Alan Ross  
Sara Saunders  
Liane Silberstein  
Malcolm Taylor  
Gail Taylor  
Hilton Lorie (Chair of LJWC)

#### **Independent Examiner**

Northern Tonic Ltd  
14 Clifton Moor  
Business Village  
James Nicolson Link  
York  
YO30 4XG

**New Central Vilna Synagogues**

**Report of the Trustees  
for the Year Ended 5 April 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Solicitors**

Addlestone Keane  
Regent House  
5 Queen Street  
LS1 2TW

**Bankers**

HSBC  
PO Box 105  
33 Park Row  
Leeds  
LS1 1LD

Approved by order of the board of trustees on 30 July 2024..... and signed on its behalf  
by:



.....  
Paul Gross - Trustee

**Independent Examiner's Report to the Trustees of  
New Central Vilna Synagogues**

**Independent examiner's report to the trustees of New Central Vilna Synagogues**

I report to the charity trustees on my examination of the accounts of New Central Vilna Synagogues (the Trust) for the year ended 5 April 2024.

**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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.



Robert Ormiston ACA

Northern Tonic Ltd  
14 Clifton Moor  
Business Village  
James Nicolson Link  
York  
YO30 4XG

Date: 30 JULY 2024

## New Central Vilna Synagogues

### Statement of Financial Activities for the Year Ended 5 April 2024

	Notes	Unrestricted funds £	Restricted fund £	5.4.24 Total funds £	5.4.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	407,892	-	407,892	374,849
<b>Charitable activities</b>	5				
Synagogue and Benevolent activities		68,235	-	68,235	57,452
Other trading activities	3	5,184	-	5,184	4,772
Investment income	4	27,802	(95)	27,707	26,180
<b>Total</b>		<u>509,113</u>	<u>(95)</u>	<u>509,018</u>	<u>463,253</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	27,061	-	27,061	5,000
<b>Charitable activities</b>	7				
Synagogue Activities		284,002	-	284,002	255,729
Benevolent Society Activities		144,263	-	144,263	133,778
Support costs		128,682	-	128,682	113,811
<b>Total</b>		<u>584,008</u>	<u>-</u>	<u>584,008</u>	<u>508,318</u>
<b>NET INCOME/(EXPENDITURE)</b>		(74,895)	(95)	(74,990)	(45,065)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,984,598	125,435	2,110,033	2,155,098
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,909,703</u>	<u>125,340</u>	<u>2,035,043</u>	<u>2,110,033</u>

#### CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

# New Central Vilna Synagogues

## Balance Sheet 5 April 2024

	Notes	Unrestricted funds £	Restricted fund £	5.4.24 Total funds £	5.4.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	1,513,942	-	1,513,942	1,523,582
Sifrei Torah	13	-	-	-	-
Investment property	14	275,000	-	275,000	275,000
		<u>1,788,942</u>	<u>-</u>	<u>1,788,942</u>	<u>1,798,582</u>
<b>CURRENT ASSETS</b>					
Stocks	15	2,250	-	2,250	15,079
Debtors	16	44,492	-	44,492	39,165
Prepayments and accrued income		7,906	-	7,906	6,236
Cash at bank and in hand		93,711	125,340	219,051	278,943
		<u>148,359</u>	<u>125,340</u>	<u>273,699</u>	<u>339,423</u>
<b>CREDITORS</b>					
Amounts falling due within one year	17	(27,598)	-	(27,598)	(27,972)
<b>NET CURRENT ASSETS</b>		<u>120,761</u>	<u>125,340</u>	<u>246,101</u>	<u>311,451</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,909,703</u>	<u>125,340</u>	<u>2,035,043</u>	<u>2,110,033</u>
<b>NET ASSETS</b>		<u>1,909,703</u>	<u>125,340</u>	<u>2,035,043</u>	<u>2,110,033</u>
<b>FUNDS</b>	18				
Unrestricted funds				1,909,703	1,984,598
Restricted funds				125,340	125,435
<b>TOTAL FUNDS</b>				<u>2,035,043</u>	<u>2,110,033</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 July 2024 and were signed on its behalf by:



Paul Gross - Trustee

## **New Central Vilna Synagogues**

### **Notes to the Financial Statements for the Year Ended 5 April 2024**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirement of paragraph 33.7.

##### **Critical accounting judgements and key sources of estimation uncertainty**

The preparation of these financial statements require management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical evidence and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are considered below.

##### **a) Establishing useful economic lives for depreciation purposes of tangible assets**

The annual depreciation charge depends primarily on the estimated useful lives of the assets and is charged as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of assets concerned. Changes in asset useful lives can have a significant impact on depreciation charges for the period. Details of depreciation policies adopted are included in accounting policies.

##### **b) Establishing the carrying value of the investment property**

The trustees review the valuation of the investment property based on either formal valuation reports or by updating those reports based on market conditions and other changes to assumptions. Uncertainty in these estimates relate to fluctuating market conditions.

##### **c) Considering the carrying value of stock**

The majority of stock is historical by nature. It is reviewed on a continuing basis by management to ensure it is valued in accordance with the accounting policy as adopted by the charity.

##### **Income**

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

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

## **New Central Vilna Synagogues**

### **Notes to the Financial Statements - continued for the Year Ended 5 April 2024**

#### **1. ACCOUNTING POLICIES - continued**

##### **Tangible fixed assets**

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

Freehold property	- in accordance with the property
Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Freehold property is depreciated as follows:

Burial grounds  
On a straight line basis over 50 years.

Chapel and house, Whitehall Road, Leeds  
At £80 per annum as historically agreed.

##### **Synagogue**

The building is maintained to ensure that its value does not diminish over time. In the opinion of the Trustees depreciation would be immaterial and has never been charged.

##### **Investment property**

The investment property is held at valuation, reviewed on an annual basis.

It is held for the purpose of generating income for the Charity. Rental charges are negotiated at arms length and reviewed by the Trustees on a regular basis. Investment income is credited to incoming resources in the period in which it accrues.

##### **Stocks**

Stocks of religious books, artefacts and coffins are recorded at the lower of cost and net realisable value.

##### **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.

Designated funds, represented by the building maintenance reserve, are unrestricted funds estimated by the Honorary Officers for future property repair and maintenance expenditure commitments. Due to the nature of the fund it is not backed in full by available cash funds.

Restricted funds are subjected to restrictions on their expenditure declared by the purposes, donor or trust deed. There are currently two restricted funds as follows:

- i) The Reuben Vincent Hall Fund, which is restricted to the cost of any future refurbishment of the hall. The balance of the fund at the balance sheet date was £105,697 (2023 £105,592).
- ii) Boiler fund. Donations received, including gift aid receipts thereon, are to be utilised as directed by the members/donors. The balance of this fund as at the balance sheet date was £19,643 (2023 £19,843).

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## New Central Vilna Synagogues

### Notes to the Financial Statements - continued for the Year Ended 5 April 2024

#### 2. DONATIONS AND LEGACIES

	5.4.24	5.4.23
	£	£
Synagogue contributions	259,163	255,761
Benevolent (Funeral) contributions	16,000	16,000
Transfers from Synagogue section	(8,000)	(8,000)
Transfers to benevolent section	8,000	8,000
Tax recoverable on covenants	53,506	46,763
Miscellaneous offerings and donations - Synagogue	43,026	26,379
New Year Appeal - Synagogue	4,740	1,490
Memorial plaques - Synagogue	3,044	2,160
Calendar - Synagogue	2,980	2,167
Kiddush receipts - Synagogue	12,688	11,823
Social and Cultural - Synagogue	9,025	6,801
Memorial repairs - Benevolent	3,720	5,505
	<u>407,892</u>	<u>374,849</u>

#### 3. OTHER TRADING ACTIVITIES

	5.4.24	5.4.23
	£	£
Book shop income	<u>5,184</u>	<u>4,772</u>

#### 4. INVESTMENT INCOME

	5.4.24	5.4.23
	£	£
Income from investment properties	26,617	25,812
Bank interest receivable	1,090	368
	<u>27,707</u>	<u>26,180</u>

#### 5. INCOME FROM CHARITABLE ACTIVITIES

	5.4.24	5.4.23
	£	£
Activity		
Weddings and Barmitzvahs - Synagogues	150	30
Synagogue locker rental	792	828
Hall hire and functions - Synagogue	11,398	11,739
Permit fees	18,145	18,325
Burial plot reservations - Benevolent	3,250	2,600
Bradford Funeral Scheme	6,000	4,430
Non-member funerals	28,500	19,500
	<u>68,235</u>	<u>57,452</u>

# **New Central Vilna Synagogues**

## **Notes to the Financial Statements - continued for the Year Ended 5 April 2024**

### **6. RAISING FUNDS**

#### **Raising donations and legacies**

	5.4.24	5.4.23
	£	£
Fundraising - bookshop	1,169	1,204

#### **Other trading activities**

	5.4.24	5.4.23
	£	£
Opening stock	10,000	10,000
Purchases	15,892	3,796
Closing stock	-	(10,000)
	<u>25,892</u>	<u>3,796</u>

During the year the book shop was closed and the remaining stock revalued. This resulted in a stock write off during the year of £16,000.

Aggregate amounts	<u>27,061</u>	<u>5,000</u>
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### **7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 8) £	Totals £
Synagogue Activities	284,002	-	284,002
Benevolent Society Activities	143,263	1,000	144,263
	<u>427,265</u>	<u>1,000</u>	<u>428,265</u>

### **8. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Other resources expended	109,479	1,069	18,134	128,682
Benevolent Society Activities	-	1,000	-	1,000
	<u>109,479</u>	<u>2,069</u>	<u>18,134</u>	<u>129,682</u>

### **9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2024 nor for the year ended 5 April 2023.

#### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2024 nor for the year ended 5 April 2023.

# New Central Vilna Synagogues

## Notes to the Financial Statements - continued for the Year Ended 5 April 2024

### 10. STAFF COSTS

	5.4.24	5.4.23
	£	£
Wages and salaries	226,105	203,966
Social security costs	16,852	14,731
Other pension costs	7,830	7,327
	<u>250,787</u>	<u>226,024</u>

The average monthly number of employees during the year was as follows:

	5.4.24	5.4.23
Clergy	4	2
Caretakers	2	2
Administration	4	4
	<u>10</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

### 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES TO 5 APRIL 2023

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	374,849	-	374,849
<b>Charitable activities</b>			
Synagogue and Benevolent activities	57,452	-	57,452
Other trading activities	4,772	-	4,772
Investment income	25,826	354	26,180
<b>Total</b>	<u>462,899</u>	<u>354</u>	<u>463,253</u>
<b>EXPENDITURE ON</b>			
Raising funds	5,000	-	5,000
<b>Charitable activities</b>			
Synagogue Activities	255,729	-	255,729
Benevolent Society Activities	133,778	-	133,778
Support costs	113,811	-	113,811
<b>Total</b>	<u>508,318</u>	<u>-</u>	<u>508,318</u>
<b>NET INCOME/(EXPENDITURE)</b>	(45,419)	354	(45,065)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	2,030,017	125,081	2,155,098
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,984,598</u>	<u>125,435</u>	<u>2,110,033</u>

## New Central Vilna Synagogues

### Notes to the Financial Statements - continued for the Year Ended 5 April 2024

#### 12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>				
At 6 April 2023 and 5 April 2024	1,497,575	90,599	31,845	1,620,019
<b>DEPRECIATION</b>				
At 6 April 2023	4,588	83,888	7,961	96,437
Charge for year	-	1,678	7,962	9,640
At 5 April 2024	4,588	85,566	15,923	106,077
<b>NET BOOK VALUE</b>				
At 5 April 2024	1,492,987	5,033	15,922	1,513,942
At 5 April 2023	1,492,987	6,711	23,884	1,523,582

#### 13. SIFREI TORAH

Sifrei Torah with an original cost of £48,818 has been fully depreciated. The rate used in earlier years was 5% straight line basis.

#### 14. INVESTMENT PROPERTY

	£
<b>FAIR VALUE</b>	
At 6 April 2023 and 5 April 2024	275,000
<b>NET BOOK VALUE</b>	
At 5 April 2024	275,000
At 5 April 2023	275,000

The investment property was last valued in 2024 by Nabarro McAllister, Chartered Surveyors, to reflect its current investment potential. In the opinion of the Honorary Officers the open market value of the investment property is not significantly different to the disclosed amount.

The investment property originally cost £161,533.

It was revalued to £235,000 in 2012 and £275,000 in the accounts to 5 April 2020.

#### 15. STOCKS

	5.4.24 £	5.4.23 £
Stocks - coffins and artefacts	2,250	15,079

# New Central Vilna Synagogues

## Notes to the Financial Statements - continued for the Year Ended 5 April 2024

### 16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.24	5.4.23
	£	£
Trade debtors	7,840	3,873
Other debtors	15,500	30,496
Members' subscriptions	8,152	4,796
Prepayments and accrued income	13,000	-
	<u>44,492</u>	<u>39,165</u>

### 17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.24	5.4.23
	£	£
Trade creditors	5,360	2,277
Taxation and social security	4,864	9,370
Other creditors	17,374	16,325
	<u>27,598</u>	<u>27,972</u>

### 18. MOVEMENT IN FUNDS

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
<b>Unrestricted funds</b>			
General fund	1,847,598	(74,895)	1,772,703
Designated Fund	137,000	-	137,000
	<u>1,984,598</u>	<u>(74,895)</u>	<u>1,909,703</u>
<b>Restricted funds</b>			
Restricted fund	125,435	(95)	125,340
	<u>125,435</u>	<u>(95)</u>	<u>125,340</u>
<b>TOTAL FUNDS</b>	<u>2,110,033</u>	<u>(74,990)</u>	<u>2,035,043</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	509,113	(584,008)	(74,895)
<b>Restricted funds</b>			
Restricted fund	(95)	-	(95)
	<u>(95)</u>	<u>-</u>	<u>(95)</u>
<b>TOTAL FUNDS</b>	<u>509,018</u>	<u>(584,008)</u>	<u>(74,990)</u>

# **New Central Vilna Synagogues**

## **Notes to the Financial Statements - continued for the Year Ended 5 April 2024**

### **18. MOVEMENT IN FUNDS - continued**

#### **Comparatives for movement in funds**

	At 6.4.22 £	Net movement in funds £	Transfers between funds £	At 5.4.23 £
<b>Unrestricted funds</b>				
General fund	1,863,531	(45,419)	29,486	1,847,598
Designated Fund	166,486	-	(29,486)	137,000
	2,030,017	(45,419)	-	1,984,598
<b>Restricted funds</b>				
Restricted fund	125,081	354	-	125,435
<b>TOTAL FUNDS</b>	<u>2,155,098</u>	<u>(45,065)</u>	<u>-</u>	<u>2,110,033</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	462,899	(508,318)	(45,419)
<b>Restricted funds</b>			
Restricted fund	354	-	354
<b>TOTAL FUNDS</b>	<u>463,253</u>	<u>(508,318)</u>	<u>(45,065)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.22 £	Net movement in funds £	Transfers between funds £	At 5.4.24 £
<b>Unrestricted funds</b>				
General fund	1,863,531	(120,314)	29,486	1,772,703
Designated Fund	166,486	-	(29,486)	137,000
	2,030,017	(120,314)	-	1,909,703
<b>Restricted funds</b>				
Restricted fund	125,081	259	-	125,340
<b>TOTAL FUNDS</b>	<u>2,155,098</u>	<u>(120,055)</u>	<u>-</u>	<u>2,035,043</u>

## New Central Vilna Synagogues

### Notes to the Financial Statements - continued for the Year Ended 5 April 2024

#### 18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	972,012	(1,092,326)	(120,314)
<b>Restricted funds</b>			
Restricted fund	259	-	259
<b>TOTAL FUNDS</b>	<u>972,271</u>	<u>(1,092,326)</u>	<u>(120,055)</u>

#### 19. RELATED PARTY DISCLOSURES

The members of the Charity may each hold a subscription share in Leeds Jewish Workers' Co-operative Society Limited which is a Registered Society (hereinafter referred to as 'the Society').

The Society trades from premises owned by the Charity and paid rent of £20,500 (2023 £20,500) during the year.

The Society elected to make a donation of £22,000 to the Charity (2023 £9,500) based on the results of the Society for the year ended 31 December 2023.