

REGISTERED COMPANY NUMBER: 08248096 (England and Wales)  
REGISTERED CHARITY NUMBER: 1149738

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 December 2016**  
**for**  
**Sinai Synagogue, Leeds**

Leon and Company  
Chartered Accountants & Statutory Auditors  
100 High Ash Drive  
Alwoodley  
Leeds  
West  
Yorkshire  
LS17 8RE

**Sinai Synagogue, Leeds**

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for the Year Ended 31 December 2016**

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## **Sinai Synagogue, Leeds**

### **Report of the Trustees for the Year Ended 31 December 2016**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2016. The trustees have adopted the provisions of 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 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objectives of the Synagogue are that of providing and maintaining a place or places of public worship and for the furtherance and advancement of religious, educational and charitable objectives.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The current reserves policy is to maintain the level of reserves (where funds are available) to be sufficient to bridge any deficit between revenue and the normal running expenditure of the synagogue.

In addition, monies have been set aside by the membership to cover the costs of an assistant Rabbi.

The policy relating to the level of reserves is monitored by the Executive with a full financial review once per year and appropriate recommendations made to the Board.

As Treasurer I have made it a priority to continue to tackle our annual deficit in a number of ways. The Board agreed to this and through their hard work in monitoring carefully their own budgets, as well as that of the Synagogue's, our deficit for the year stands at £95,189 after adding back a major legacy, as against the previous two years of £99,820 and £106,758. Whilst the further reduction is welcome, and reflects the Board's reasonable and prudent judgement on issues, there is much further work being done.

Much of the deficit relates to activities that we chose to undertake, with the knowledge that we have significant funds available due to legacies received. At the end of 2016, our investments, bank account balance and debtors amounted to just under £388,000.

It is worth noting that:

1. Income relating to subscriptions has increased by some £7,000 this year. In addition the Membership Treasurer and Administrator, with help from me and other Board members, are making further concerted efforts in reviewing all reduced subscriptions and, where possible, asking members in that situation to review their contribution to subscriptions. The introduction, in January 2017, of a Direct Debit payment system has resulted in more timely payments and a reduction in collection costs. We are also contacting all those members who are not currently signed up to Gift Aid to ask them to do so.
2. I have reviewed our investments and as much of our liquid assets as possible are now invested in interest-bearing accounts but limited in any one bank to the maximum allowed under the Financial Services Compensation Scheme.
3. As last year, in general, our costs are under control with many items in line with, or showing a reduction from, last year.
4. In late 2016 board members received training in the interpretation of management accounts and from the beginning of 2017 these are presented bi-monthly at board meetings.

The auditors have given the Synagogue a clean bill of health and see our community still clearly as a going concern for the coming years. In order to maintain its current Reserves Policy, the Board will have to make key decisions around how it allocates its resources. The Board is actively considering these and is now taking clear steps towards resolving longer-term financial issues.

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

##### **Governing document**

The charity is controlled by its governing document, articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **Sinai Synagogue, Leeds**

### **Report of the Trustees** **for the Year Ended 31 December 2016**

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

##### **Induction and training of new trustees**

All trustees are issued with a copy of "CC3 - The Essential Trustee - What you need to know" as issued by the Charities Commission, and are required to sign a trustee declaration form, the content of which is available to view on request.

Either at the first formal meeting of the Board, or prior to the first formal meeting of the Board, all trustees agree areas of responsibility. At this meeting, the process for managing responsibilities is explained, as is the format and process for Board meetings, and the requirements for Board members participation and reporting. The Governance Committee (a sub committee of the Board) is responsible for determining any new trustee induction requirements. Handover of responsibilities, knowledge and relevant information takes place on a one-to-one basis.

Training sessions for all trustees are held each year covering key governance topics.

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

##### **Registered Company number**

08248096 (England and Wales)

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

1149738

##### **Registered office**

Roman Avenue  
Leeds  
West Yorkshire  
LS8 2AN

##### **Trustees**

P Brook	
M Thornfield	- resigned 8.5.16
L Monaghan	- resigned 26.10.16
A Dyson	- resigned 8.5.16
D J Israel	
V Mogendorff	- resigned 8.5.16
E Prins	
S Marcus	
R Baumberg	- resigned 8.5.16
R Teiger	- resigned 8.5.16
E Cohen	
B Levy	
J Narodetsky	
Dr D A Mogendorff	- appointed 31.8.16
J C Lewis	- appointed 27.7.16
S J Nelson	- appointed 5.10.16

##### **Company Secretary**

Dr D A Mogendorff

##### **Auditors**

Leon and Company  
Chartered Accountants & Statutory Auditors  
100 High Ash Drive  
Alwoodley  
Leeds  
West  
Yorkshire  
LS17 8RE

## **Sinai Synagogue, Leeds**

### **Report of the Trustees** **for the Year Ended 31 December 2016**

#### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Sinai Synagogue, Leeds for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by order of the board of trustees on 29 March 2017 and signed on its behalf by:

Dr D A Mogendorff - Trustee

**Report of the Independent Auditors to the Members of  
Sinai Synagogue, Leeds**

We have audited the financial statements of Sinai Synagogue, Leeds for the year ended 31 December 2016 on pages six to fourteen. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of trustees and auditors**

As explained more fully in the Statement of Trustees Responsibilities set out on page three, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Report of the Independent Auditors to the Members of  
Sinai Synagogue, Leeds**

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

J L Posner (Senior Statutory Auditor)  
for and on behalf of Leon and Company  
Chartered Accountants & Statutory Auditors  
100 High Ash Drive  
Alwoodley  
Leeds  
West  
Yorkshire  
LS17 8RE

Date: .....

## Sinai Synagogue, Leeds

### Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 December 2016

	Notes	Unrestricted funds £	Restricted fund £	31.12.16 Total funds £	31.12.15 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	190,670	16,274	206,944	148,956
<b>Charitable activities</b>					
Education	5	-	-	-	3,130
Youth activities		-	-	-	518
General charitable, religious activities etc.		4,281	-	4,281	-
Other trading activities	3	18,626	-	18,626	25,869
Investment income	4	3,375	-	3,375	2,145
<b>Total</b>		<b>216,952</b>	<b>16,274</b>	<b>233,226</b>	<b>180,618</b>
<b>EXPENDITURE ON</b>					
Raising funds		7,860	-	7,860	9,933
<b>Charitable activities</b>					
Education	6	-	-	-	27,883
Youth activities		-	-	-	6,937
High holyday		-	-	-	8,874
Board of deputies		-	-	-	1,575
Donations		-	-	-	857
Rabbis costs		-	-	-	113,269
Religious activities		-	-	-	69,671
Welfare costs		-	-	-	2,155
LJRC		-	-	-	4,104
General charitable, religious activities etc.		250,934	16,002	266,936	35,180
<b>Total</b>		<b>258,794</b>	<b>16,002</b>	<b>274,796</b>	<b>280,438</b>
<b>NET INCOME/(EXPENDITURE)</b>					
		<b>(41,842)</b>	<b>272</b>	<b>(41,570)</b>	<b>(99,820)</b>
<b>Transfers between funds</b>	16	<b>272</b>	<b>(272)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(41,570)</b>	<b>-</b>	<b>(41,570)</b>	<b>(99,820)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>1,333,804</b>	<b>-</b>	<b>1,333,804</b>	<b>1,433,624</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,292,234</b>	<b>-</b>	<b>1,292,234</b>	<b>1,333,804</b>

#### **CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.



**Sinai Synagogue, Leeds**

**Statement of Financial Position  
At 31 December 2016**

	Notes	Unrestricted funds £	Restricted fund £	31.12.16 Total funds £	31.12.15 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	979,350	-	979,350	988,696
Investments	13	75,000	-	75,000	258,914
		<u>1,054,350</u>	<u>-</u>	<u>1,054,350</u>	<u>1,247,610</u>
<b>CURRENT ASSETS</b>					
Debtors	14	23,782	17,303	41,085	41,936
Cash at bank		271,506	-	271,506	116,924
		<u>295,288</u>	<u>17,303</u>	<u>312,591</u>	<u>158,860</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(57,404)	(17,303)	(74,707)	(72,666)
		<u>237,884</u>	<u>-</u>	<u>237,884</u>	<u>86,194</u>
<b>NET CURRENT ASSETS</b>					
		<u>237,884</u>	<u>-</u>	<u>237,884</u>	<u>86,194</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,292,234</u>	<u>-</u>	<u>1,292,234</u>	<u>1,333,804</u>
<b>NET ASSETS</b>		<u>1,292,234</u>	<u>-</u>	<u>1,292,234</u>	<u>1,333,804</u>
<b>FUNDS</b>	16				
Unrestricted funds				1,292,234	1,333,804
Restricted funds				-	-
<b>TOTAL FUNDS</b>				<u>1,292,234</u>	<u>1,333,804</u>

The financial statements were approved by the Board of Trustees on 29 March 2017 and were signed on its behalf by:

D J Israel -Trustee

Dr D A Mogendorff -Trustee

**Notes to the Financial Statements  
for the Year Ended 31 December 2016**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

**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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**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	- 2% on cost
Improvements to property	- 4% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 25% on cost

**Taxation**

The charity is exempt from corporation 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. Restrictions arise 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.

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

The charitable company contributes to a defined contribution pension scheme. Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Sinai Synagogue, Leeds**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2016**

**2. DONATIONS AND LEGACIES**

	<b>31.12.16</b>	31.12.15
	£	£
Donations	<b>27,744</b>	26,948
Gift aid	<b>22,830</b>	24,265
Legacies	<b>53,619</b>	2,000
Subscriptions	<b>102,751</b>	95,743
	<u><b>206,944</b></u>	<u>148,956</u>

**3. OTHER TRADING ACTIVITIES**

	<b>31.12.16</b>	31.12.15
	£	£
Functions and catering	<b>7,326</b>	13,418
Plaques, books and videos	<b>710</b>	288
Introduction to Judaism course	<b>1,001</b>	1,001
100 Club	<b>2,660</b>	3,160
High holyday	<b>710</b>	1,532
Sinai Chronicle	<b>1,566</b>	1,530
Miscellaneous fund raising	<b>753</b>	484
Income from solar panels	<b>3,900</b>	4,456
	<u><b>18,626</b></u>	<u>25,869</u>

**4. INVESTMENT INCOME**

	<b>31.12.16</b>	31.12.15
	£	£
Deposit account interest	<b>3,375</b>	2,145
	<u><b>3,375</b></u>	<u>2,145</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	<b>31.12.16</b>	31.12.15
	£	£
Contributions	-	3,130
Contributions	-	518
Contributions	<b>4,281</b>	-
	<u><b>4,281</b></u>	<u>3,648</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct costs	Grant funding of activities (See note 7)	Support costs (See note 8)	Totals
	£	£	£	£
General charitable, religious activities etc.	<b>133,557</b>	<b>18,412</b>	<b>114,967</b>	<b>266,936</b>
	<u><b>133,557</b></u>	<u><b>18,412</b></u>	<u><b>114,967</b></u>	<u><b>266,936</b></u>

## Sinai Synagogue, Leeds

### Notes to the Financial Statements - continued for the Year Ended 31 December 2016

#### 7. GRANTS PAYABLE

	31.12.16 £	31.12.15 £
High holyday	-	7,574
Board of deputies	-	1,575
Donations	-	857
LJRC	-	4,104
General charitable, religious activities etc.	<u>18,412</u>	<u>-</u>
	<u>18,412</u>	<u>14,110</u>

The total grants paid to institutions during the year was as follows:

	31.12.16 £	31.12.15 £
Highholy Day Appeal	8,547	7,574
Board of deputies	1,455	1,575
Bursary	2,129	189
Donations	281	668
LJRC	<u>6,000</u>	<u>4,104</u>
	<u>18,412</u>	<u>14,110</u>

#### 8. SUPPORT COSTS

	Management £	Finance £	Depreciation £	Governance costs £	Totals £
General charitable, religious activities etc.	<u>73,813</u>	<u>6</u>	<u>12,943</u>	<u>28,205</u>	<u>114,967</u>

#### 9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.16 £	31.12.15 £
Auditors' remuneration	5,040	4,800
Depreciation - owned assets	<u>12,945</u>	<u>13,784</u>

#### 10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2016 nor for the year ended 31 December 2015 .

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2016 nor for the year ended 31 December 2015 .

**Sinai Synagogue, Leeds**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2016**

**11. STAFF COSTS**

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

	<b>31.12.16</b>	31.12.15
Staff	<b>8</b>	6
	<u>          </u>	<u>          </u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	<b>31.12.16</b>	31.12.15
£60,001 - £70,000	<b>1</b>	1
	<u>          </u>	<u>          </u>

**Sinai Synagogue, Leeds**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2016**

**12. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £
<b>COST</b>			
At 1 January 2016	1,005,230	121,207	3,147
Additions	-	-	-
At 31 December 2016	<u>1,005,230</u>	<u>121,207</u>	<u>3,147</u>
<b>DEPRECIATION</b>			
At 1 January 2016	134,035	15,065	1,555
Charge for year	4,433	4,304	630
At 31 December 2016	<u>138,468</u>	<u>19,369</u>	<u>2,185</u>
<b>NET BOOK VALUE</b>			
At 31 December 2016	<u>866,762</u>	<u>101,838</u>	<u>962</u>
At 31 December 2015	<u>871,195</u>	<u>106,142</u>	<u>1,592</u>

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2016	100,005	7,931	1,237,520
Additions	3,599	-	3,599
At 31 December 2016	<u>103,604</u>	<u>7,931</u>	<u>1,241,119</u>
<b>DEPRECIATION</b>			
At 1 January 2016	92,555	5,614	248,824
Charge for year	2,809	769	12,945
At 31 December 2016	<u>95,364</u>	<u>6,383</u>	<u>261,769</u>
<b>NET BOOK VALUE</b>			
At 31 December 2016	<u>8,240</u>	<u>1,548</u>	<u>979,350</u>
At 31 December 2015	<u>7,450</u>	<u>2,317</u>	<u>988,696</u>

**13. FIXED ASSET INVESTMENTS**

	31.12.16	31.12.15
	£	£
Fixed rate bonds	<u>75,000</u>	<u>258,914</u>

There were no investment assets outside the UK.

After the year end an additional £205,000 has been invested from current assets (Cash at bank).

Investments (neither listed nor unlisted) were as follows:

**Sinai Synagogue, Leeds**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2016**

**13. FIXED ASSET INVESTMENTS - continued**

	<b>31.12.16</b>	31.12.15
	£	£
Yorkshire Bank fixed term deposit	<b>75,000</b>	258,914
	<u>          </u>	<u>          </u>

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.12.16</b>	31.12.15
	£	£
Trade debtors	<b>15,760</b>	6,447
Other debtors	<b>23,180</b>	17,626
Due from general fund	-	15,060
Due from designated fund	-	189
Due from restricted fund	-	-
Accrued income	<b>55</b>	350
Prepayments	<b>2,090</b>	2,264
	<u>          </u>	<u>          </u>
	<b>41,085</b>	41,936
	<u>          </u>	<u>          </u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.12.16</b>	31.12.15
	£	£
Trade creditors	<b>19,835</b>	5,281
Social security and other taxes	<b>10,320</b>	6,308
Net Salaries Creditor	<b>8,171</b>	9,091
Other creditors	<b>19,701</b>	22,960
Due to restricted fund	-	15,060
Due to general fund	-	189
Accrued expenses	<b>16,680</b>	13,777
	<u>          </u>	<u>          </u>
	<b>74,707</b>	72,666
	<u>          </u>	<u>          </u>

**16. MOVEMENT IN FUNDS**

	At 1.1.16 £	Net movement in funds £	Transfers between funds £	At 31.12.16 £
<b>Unrestricted funds</b>				
General funds	1,333,804	(42,140)	570	1,292,234
Designated funds	-	298	(298)	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	1,333,804	(41,842)	272	1,292,234
<b>Restricted funds</b>				
Restricted funds	-	272	(272)	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>1,333,804</b>	<b>(41,570)</b>	<b>-</b>	<b>1,292,234</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**Sinai Synagogue, Leeds**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2016**

**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	216,404	(258,544)	(42,140)
Designated funds	548	(250)	298
	<u>216,952</u>	<u>(258,794)</u>	<u>(41,842)</u>
<b>Restricted funds</b>			
Restricted funds	16,274	(16,002)	272
	<u>16,274</u>	<u>(16,002)</u>	<u>272</u>
<b>TOTAL FUNDS</b>	<u>233,226</u>	<u>(274,796)</u>	<u>(41,570)</u>

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2016.

**18. CHANGE IN LAYOUT OF ACCOUNTS**

During the year it was decided that the layout of certain sections of the accounts should be altered, which has affected the presentation of the accounts, especially when read in context with that of the comparative columns.

In previous years the Statement of Financial Activities has been analysed in detail between individual income and expenditure activities. This was mainly based on accounting adjustments and this is no longer deemed necessary.

The main effect of these changes in these accounts are the comparatives to the previous years on the Statement of Financial Activities and in Notes 5 and 7.



## Sinai Synagogue, Leeds

### Detailed Statement of Financial Activities for the Year Ended 31 December 2016

	31.12.16 £	31.12.15 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	27,744	26,948
Gift aid	22,830	24,265
Legacies	53,619	2,000
Subscriptions	102,751	95,743
	<hr/>	<hr/>
	206,944	148,956
<b>Other trading activities</b>		
Functions and catering	7,326	13,418
Plaques, books and videos	710	288
Introduction to Judaism course	1,001	1,001
100 Club	2,660	3,160
High holyday	710	1,532
Sinai Chronicle	1,566	1,530
Miscellaneous fund raising	753	484
Income from solar panels	3,900	4,456
	<hr/>	<hr/>
	18,626	25,869
<b>Investment income</b>		
Deposit account interest	3,375	2,145
<b>Charitable activities</b>		
Contributions	4,281	3,648
	<hr/>	<hr/>
<b>Total incoming resources</b>	233,226	180,618
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Functions and catering	4,099	6,936
Plaques, books and videos	223	50
100 Club	3,200	2,500
Sinai Chronicle	67	67
Miscellaneous	271	380
	<hr/>	<hr/>
	7,860	9,933
<b>Charitable activities</b>		
Salaries	114,540	114,235
Social security	12,071	5,202
Pensions	1,296	9,600
Expenses and activities - Rabbis' costs	-	(823)
Expenses and activities - general	4,866	5,865
Mileage	168	1,809
Travel	616	472
Grants to institutions	18,412	14,110
	<hr/>	<hr/>
	151,969	150,470
<b>Support costs</b>		

This page does not form part of the statutory financial statements

**Sinai Synagogue, Leeds****Detailed Statement of Financial Activities  
for the Year Ended 31 December 2016**

	31.12.16 £	31.12.15 £
<b>Management</b>		
Salaries	28,310	28,914
Social security	1,181	1,130
Rates and water	1,198	615
Insurance	7,389	6,840
Light and heat	11,501	11,400
Telephone	1,425	1,345
Postage and stationery	3,812	5,311
Sundries	2,982	3,183
Cemetery costs	1,588	1,451
Training	1,914	1,213
Maintenance and repairs	12,039	8,848
Computer consumables	415	194
Security and monitoring	59	574
	<hr/> 73,813	<hr/> 71,018
<b>Finance</b>		
Bank charges	6	53
<b>Depreciation</b>		
Freehold property	4,433	4,433
Improvements to property	4,303	4,303
Plant and machinery	629	629
Fixtures and fittings	2,809	3,581
Computer equipment	769	838
	<hr/> 12,943	<hr/> 13,784
<b>Governance costs</b>		
Auditors' remuneration	5,040	4,800
Affiliation fees	23,152	29,763
Professional fees	13	617
	<hr/> 28,205	<hr/> 35,180
<b>Total resources expended</b>	<hr/> 274,796	<hr/> 280,438
<b>Net expenditure</b>	<hr/> <hr/> <b>(41,570)</b>	<hr/> <hr/> <b>(99,820)</b>