Sinai Synagogue, Leeds

Charity number 1149738

A company limited by guarantee number 08248096

Annual Report and Financial Statements

for the year ended 31 December 2025

WYCAS
COMMUNITY ACCOUNTING
WEST YORKSHIRE

Sinai Synagogue, Leeds

Annual Report and Financial Statements

for the year ended 31 December 2025

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Prepared by West Yorkshire Community Accountancy Service CIO

Sinai Synagogue, Leeds

Trustees' report for the year ended 31 December 2025

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Lucy Nuttgens	Chair	
Bernard Nelson	Treasurer	
Jeremy Jacob		Resigned 18 June 2025
Daniel Raanan		Resigned 18 June 2025
Naomi Raanan		Resigned 18 June 2025
Suzanne Korn		Resigned 18 June 2025
Helen Michael		Resigned 18 June 2025
Brian Berry		Resigned 19 June 2025
Susan Bartfield		Appointed 18 June 2025
Judith Chapman		Appointed 18 June 2025
Lynn Gale		Appointed 18 June 2025
Mark Harris		Appointed 18 June 2025
Natalie Sokol		Appointed 11 July 2025

Charity number	1149738	Registered in England and Wales
Company number	08248096	Registered in England and Wales

Registered and principal address	**Bankers**	
Sinai Synagogue	HSBC Bank plc	Virgin Money
Roman Avenue	33 Park Row	370 Harrogate Rd
Leeds	Leeds	Leeds LS17 6QA
LS8 2AN	LS1 1LD	

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 10 October 2012. It is governed by a memorandum and articles of association as amended by special resolutions on 19 December 2012 and 3 June 2017 and as amended on 9 December 2020, 26 May 2022 and 18 May 2023. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Sinai Synagogue, Leeds

Trustees' report (continued) for the year ended 31 December 2025

Objectives and activities

The charity's objects

the objects of the synagogue ('the objects') are to provide and maintain a place or places of public worship and to further or advance the religious, educational and charitable objectives of the Jewish faith.

The charity's main activities

The charity provides a number of activities including: religious services, a weekly parent and toddler group, educational and social programmes for the community, signposting to welfare support, communal suppers and youth groups.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission’s general guidance on public benefit.

Achievements and performance

Sinai is in an era of change. This year has led to changes in the roles of our staff and our volunteers. Our Executive Director, David Israel has reduced his hours to one day a week. Our administrator, Heidi Sizer is now on a full-time contract, having taken on responsibility for events, including the Chavurah suppers. The success of the Purim party is down to Heidi and we offer our heartfelt thanks to her for that. We have appointed Helen Michael as Life Long Learning Coordinator and she has been leading on the discussions about Sinai’s Values, which we will discuss at the AGM.

We have been privileged to have the services of Rabbi Danny Smith for the last year and he will be with us again for the High Holy Days 2026. Discussions of long-term rabbinical cover are ongoing and I hope to be able to give you further information at the AGM.

The work on the building is ongoing. All of the lighting has been replaced, we have new working boilers and the new windows are going in. Next on the list are security upgrades, sealing the roof and developing the disabled access. We are very grateful to an anonymous donor who has paid for some of the work so far but are still looking for further contributions to fund this work.

The Movement for Progressive Judaism is organising a training course for lay service leaders. We hope that all of our current service leaders will be able to take this course and receive a certificate. New service leaders will be very welcome. There is also a course training people to lead funerals, shivas and stone settings, which we hope to run in Leeds.

Sinai continues to function only because of our wonderful staff and volunteers. We know that to achieve our aims, we need volunteers. We have a team who are organising services, some who help with education and, of course, those on the Board. We need more people in each of those roles if we are to make progress towards our aim of providing for all our members. We would also like to increase attendance at services, education events and social events. Our Executive Director, David Israel, has worked hard at raising the profile of Sinai within the wider Leeds Jewish community. Our security officer, Bryan Gothelf, does sterling service making sure that we are kept safe with the help of CST and all our security volunteers.

Financial review

The net expenditure for the year was £106,325, including net expenditure of £103,352 on unrestricted funds and net expenditure of £2,973 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £135,621.

The trustees' policy is to retain reserves in order to enable the smooth running of the synagogue, including carrying out necessary repairs and refurbishments as required, and to enable an orderly winding up should the synagogue ever need to close.

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

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

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 accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 19 June 2026

Bernard Nelson (Trustee)

Sinai Synagogue, Leeds

Independent examiner's report to the trustees of Sinai Synagogue, Leeds

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2025, which are set out on pages 6 to 13.

Responsibilities and basis of report
As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2 the accounts do not accord with those records; or
3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Simon Bostrom FCIE

1 July 2026

West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Sinai Synagogue, Leeds

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 December 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income from:					
Subscriptions, donations and legacies	(2)	173,710	16,384	190,094	228,061
Fundraising activities		2,920	-	2,920	4,290
Charitable activities		18,949	-	18,949	17,098
Interest receivable		8,609	-	8,609	7,728
Income from solar panels		6,589	-	6,589	5,614
Total income		210,777	16,384	227,161	262,791
Expenditure on:					
Salaries, NI and pensions	(3)	163,071	-	163,071	144,486
Rabbi costs and expenses		12,894	-	12,894	1,063
Travel and subsistence		1,007	-	1,007	619
Freelance workers		1,709	-	1,709	1,698
Training and conferences		1,280	-	1,280	828
Grants and donations		1,349	4,566	5,915	8,328
Printing, postage and stationery		4,300	-	4,300	5,071
Telephone, internet and streaming		1,912	-	1,912	2,887
IT and software		4,449	-	4,449	3,582
Charity operating costs		11,927	-	11,927	13,770
Rates and water		1,193	-	1,193	1,226
Heat and light		10,968	-	10,968	14,584
Insurance		9,544	-	9,544	9,036
Repairs and maintenance		2,127	-	2,127	1,907
Security		1,784	6,231	8,015	7,805
Cleaning and waste		3,273	-	3,273	2,530
Independent examination		1,890	-	1,890	1,890
Legal and professional		12,044	-	12,044	186
Affiliation fees		17	-	17	242
Levies payable		48,053	8,765	56,818	53,323
Bank charges		2,396	-	2,396	2,316
100 club prizes		2,650	-	2,650	3,050
Depreciation		11,279	-	11,279	12,254
Bad debts		2,808	-	2,808	6,196
Total expenditure		313,924	19,562	333,486	298,877
Net income / (expenditure)		(103,147)	(3,178)	(106,325)	(36,086)
Transfers between funds	(4)	(205)	205	-	-
Net movement in funds		(103,352)	(2,973)	(106,325)	(36,086)
Fund balances brought forward		1,129,796	13,813	1,143,609	1,179,695
Fund balances carried forward	(4)	1,026,444	10,840	1,037,284	1,143,609

All incoming resources and resources expended derive from continuing activities.

Sinai Synagogue, Leeds

Balance sheet

as at 31 December 2025

		2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Fixed assets					
Tangible assets	(5)	890,823	-	890,823	900,104
Total fixed assets		890,823	-	890,823	900,104
Current assets					
Debtors and prepayments	(6)	39,048	3,001	42,049	79,277
Current asset investments	(7)	137,500	-	137,500	165,237
Cash at bank and in hand	(8)	7,707	7,839	15,546	40,040
Total current assets		184,255	10,840	195,095	284,554
Current liabilities: amounts falling due within one year					
Creditors and accruals	(9)	48,634	-	48,634	41,049
Total current liabilities		48,634	-	48,634	41,049
Net current assets / (liabilities)		135,621	10,840	146,461	243,505
Net assets		1,026,444	10,840	1,037,284	1,143,609
Funds					
Unrestricted funds		1,026,444	-	1,026,444	1,129,796
Restricted funds		-	10,840	10,840	13,813
Total funds		1,026,444	10,840	1,037,284	1,143,609

For the year ending 31 December 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 19 June 2026

Bernard Nelson (Trustee)

Sinai Synagogue, Leeds

Notes to the accounts

for the year ended 31 December 2025

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.
There has been no change to the accounting policies since last year.
No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.
Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.
Donated goods for resale are valued at the amount actually realised upon their sale.
Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Grants payable with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Sinai Synagogue, Leeds

Notes to the accounts

for the year ended 31 December 2025

1 Accounting policies continued

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil
Freehold buildings: over 50 years to a residual value of £85,000
Property improvements: over 25 years
Project and office equipment: over 5 years
Computer equipment: over 4 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

2 Grants and donations

	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Subscriptions	108,008	-	108,008	148,976
Subscriptions - JJBS	23,101	-	23,101	26,090
Voluntary contributions - BoD	-	1,488	1,488	1,972
Voluntary contributions - LJRC	-	3,537	3,537	4,903
Donations and legacies	15,267	3,705	18,972	11,785
Community Security Trust (CST)	-	6,231	6,231	5,090
Gift aid	27,334	1,423	28,757	29,245
	173,710	16,384	190,094	228,061

3 Staff costs and numbers

	2025 £	2024 £
Gross salaries	126,276	134,924
Social security costs	17,297	12,361
Employment allowance	(10,500)	(5,000)
Pensions	2,141	2,201
Payments in lieu of notice	27,857	-
	163,071	144,486

The average number of employees during the year was 5.4, being an average of 3.1 full time equivalent (2024: 6, 3.7 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2025 £	2024 £
Costs of the scheme to the charity for the year	2,141	2,201
Amount of any contributions outstanding at the year end	46	149

4 Restricted funds

	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
High Holy Day Appeal 2024	4,566	-	4,566	-	-
High Holy Day Appeal 2025	-	4,153	-	205	4,358
Leeds Jewish Rep. Cou. (LJRC)	9,525	4,236	6,470	-	7,291
Board of Deputies (BoD)	(278)	1,764	2,295	-	(809)
Community Security Trust	-	6,231	6,231	-	-
	13,813	16,384	19,562	205	10,840

Fund name	Purpose of restriction
High Holy Day Appeal 2024	Funds raised through the annual appeal donated to charities.
High Holy Day Appeal 2025	Funds raised through the annual appeal donated to charities.
Leeds Jewish Rep. Cou. (LJRC)	Voluntary levies paid by members and passed on to the LJRC
Board of Deputies (BoD)	Voluntary levies paid by members and passed on to the BoD
Community Security Trust	Grant funding towards the security costs of the Synagogue.

5 Tangible assets

	Computer equipment	Fixtures and fittings	Improvements to property	Freehold property	Total
Cost	£	£	£	£	£
At 1 January 2025	12,298	121,620	121,207	1,005,230	1,260,355
Additions	-	1,998	-	-	1,998
At 31 December 2025	12,298	123,618	121,207	1,005,230	1,262,353
Depreciation					
At 1 January 2025	12,298	116,965	57,056	173,932	360,251
Charge for year	-	1,999	4,847	4,433	11,279
At 31 December 2025	12,298	118,964	61,903	178,365	371,530
Net book value					
At 31 December 2025	-	4,654	59,304	826,865	890,823
At 31 December 2024	-	4,655	64,151	831,298	900,104

6 Debtors and prepayments

	2025	2024
	£	£
Debtors	26,837	43,815
(less provision for doubtful debts)	(9,482)	(6,674)
Prepayments	3,101	3,216
Accrued income	19,441	35,519
Other debtors	2,152	3,401
	42,049	79,277

7 Current asset investments

	2025	2024
	£	£
Cash equivalents on deposit	137,500	165,237
	137,500	165,237

8 Cash at bank and in hand

	2025	2024
	£	£
Cash at bank	15,215	39,877
Cash in hand	331	163
	15,546	40,040

9 Creditors and accruals

	2025	2024
	£	£
Creditors	32,164	25,508
Accruals	16,470	15,541
	48,634	41,049

10 Related party transactions

Trustee expenses
No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits
No trustee received any remuneration or benefit during this or the previous year.

Sinai Synagogue, Leeds

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
Income						
Subscriptions, donations and legacies	173,710	210,486	16,384	17,575	190,094	228,061
Fundraising activities	2,920	4,290	-	-	2,920	4,290
Charitable activities	18,949	17,098	-	-	18,949	17,098
Interest receivable	8,609	7,728	-	-	8,609	7,728
Income from solar panels	6,589	5,614	-	-	6,589	5,614
Total income	210,777	245,216	16,384	17,575	227,161	262,791
Expenditure						
Salaries, NI and pensions	163,071	144,486	-	-	163,071	144,486
Rabbi costs and expenses	12,894	1,063	-	-	12,894	1,063
Travel and subsistence	1,007	619	-	-	1,007	619
Freelance workers	1,709	1,698	-	-	1,709	1,698
Training and conferences	1,280	828	-	-	1,280	828
Grants and donations	1,349	1,744	4,566	6,584	5,915	8,328
Printing, postage and stationery	4,300	5,071	-	-	4,300	5,071
Telephone, internet and streaming	1,912	2,887	-	-	1,912	2,887
IT and software	4,449	3,582	-	-	4,449	3,582
Charity operating costs	11,927	13,770	-	-	11,927	13,770
Rates and water	1,193	1,226	-	-	1,193	1,226
Heat and light	10,968	14,584	-	-	10,968	14,584
Insurance	9,544	9,036	-	-	9,544	9,036
Repairs and maintenance	2,127	1,907	-	-	2,127	1,907
Security	1,784	2,715	6,231	5,090	8,015	7,805
Cleaning and waste	3,273	2,530	-	-	3,273	2,530
Independent examination	1,890	1,890	-	-	1,890	1,890
Legal and professional	12,044	186	-	-	12,044	186
Affiliation fees	17	242	-	-	17	242
Levies payable	48,053	47,528	8,765	5,795	56,818	53,323
Bank charges	2,396	2,316	-	-	2,396	2,316
100 club prizes	2,650	3,050	-	-	2,650	3,050
Depreciation	11,279	12,254	-	-	11,279	12,254
Bad debts	2,808	6,196	-	-	2,808	6,196
Total expenditure	313,924	281,408	19,562	17,469	333,486	298,877
Net income / (expenditure)	(103,147)	(36,192)	(3,178)	106	(106,325)	(36,086)
Fund balances brought forward	1,129,796	1,165,988	13,813	13,707	1,143,609	1,179,695
Fund balances carried forward	1,026,444	1,129,796	10,840	13,813	1,037,284	1,143,609