

Company registration number: 11813205

Charity registration number: 1187492

The Leeds Eruv

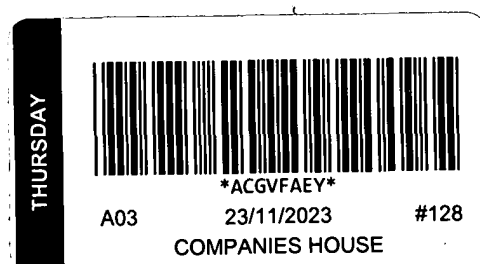
(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 28 February 2023

tc accounts • tax • legal • financial planning

TC Group
6 Queen Street
Leeds
LS1 2TW



The Leeds Eruv

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The Leeds Eruv

Reference and Administrative Details

Trustees

Ms L R Baker

Mr R H Dewar

Mr H A Lorie

Mr J M Straight

Principal Office

311 Stonegate Road
Leeds
LS17 6AZ

Registered Office

TC Group
6 Queen Street
Leeds
LS1 2TW

The charity is incorporated in England and Wales

Company Registration Number

11813205

Charity Registration Number

1187492

Accountants

TC Group
6 Queen Street
Leeds
LS1 2TW

The Leeds Eruv

Trustees' Report

The trustees, who are directors for the purposes of company law, present their annual report together with the financial statements and Independent Examiners report of the charitable company for the year ended 28 February 2023.

Objectives and activities

Objects and aims

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

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

Public benefit

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

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

Structure, governance and management

Nature of governing document

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

Recruitment and appointment of trustees

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

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

Organisational structure

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

The Leeds Eruv

Trustees' Report

Achievements and performance

During this year, consultants were engaged in order to further the plans for the eruv and to prepare an application for planning permission.

Financial Review

Activity remained limited in the year with donations received from generous supporters and expenditure primarily on architect's fees.

The annual report was approved by the trustees of the charity on **17/11/2023** and signed on its behalf by

DocuSigned by:

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Mr J M Straight
Trustee

The Leeds Eruv

Statement of Trustees' Responsibilities

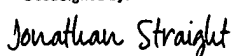
The trustees (who are also the directors of The Leeds Eruv for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 17/11/2023 and signed on its behalf by:

DocuSigned by:

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Mr J M Straight
Trustee

The Leeds Eruv
Accountants report

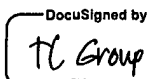
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts for The Leeds Eruv for the year ended 28 February 2023 as set out on pages 6 to 13 from the company's accounting records and from the information and explanations you have given us.

As a practicing member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Trustees of The Leeds Eruv, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of The Leeds Eruv and state those matters that we have agreed to state to the Board of Trustees of The Leeds Eruv, as a body, in this report in accordance with the requirements of ICAEW. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Leeds Eruv and its Board of Trustees, as a body, for our work or for this report.

It is your duty to ensure that The Leeds Eruv has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of The Leeds Eruv. You consider that The Leeds Eruv is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the accounts of The Leeds Eruv. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

DocuSigned by:

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TC Group
6 Queen Street
Leeds
West Yorkshire
LS1 2TW
17/11/2023
Date:.....

The Leeds Eruv

Statement of Financial Activities for the Period Ended 28 February 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Total 2023 Unrestricted funds £	Total 2022 Unrestricted funds £
Note		
Donations	5,045	144,240
Interest received	100	-
Income tax recoverable by gift aid	-	27,643
Total income	<u>5,145</u>	<u>171,883</u>
Expenditure:		
Charitable activities	(55,798)	(60,049)
Governance costs	(725)	(2,376)
Other costs	(575)	(1,578)
Donations	-	-
Total expenditure	<u>(57,098)</u>	<u>(64,003)</u>
Net (expenditure)/ income	(51,953)	107,880
Reconciliation of funds		
Total funds brought forward	<u>118,525</u>	<u>10,645</u>
Total funds carried forward	<u>66,572</u>	<u>118,525</u>

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

The Leeds Eruv
(Registration number: 11813205)
Balance Sheet as at 28 February 2023

	Note	2023 £	2022 £
Current assets			
Debtors		5,055	5,100
Cash at bank and in hand		62,207	115,165
		67,262	120,265
Creditors: Amounts falling due within one year		(690)	(660)
Net assets/(liabilities)		66,572	119,605
Unrestricted income funds			
Unrestricted funds		66,572	119,605
Total funds		66,572	119,605

For the financial year ending 28 February 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on **17/11/2023** and signed on their behalf by:

DocuSigned by:

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Mr J M Straight
Trustee

The Leeds Eruv

Notes to the Financial Statements for the Year Ended 28 February 2023

1 Charity status

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

The address of its registered office is:

TC Group
6 Queen Street
Leeds
LS1 2TW

The principal place of business is:

311 Stonegate Road
Leeds
LS17 6AZ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011 and Bulletin 2 (issued October 2018) where applicable.

Basis of preparation

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

Going concern

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

Exemption from preparing a cash flow statement

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

Income and endowments

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

The Leeds Eruv

Notes to the Financial Statements for the Year Ended 28 February 2023

Donations and legacies

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

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

Grants receivable

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

Expenditure

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

Charitable activities

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

Support costs

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

Governance costs

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

Taxation

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

The Leeds Eruv

Notes to the Financial Statements for the Year Ended 28 February 2023

Trade debtors

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

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

Cash and cash equivalents

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

Borrowings

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

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

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

Fund structure

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

Financial instruments

Classification

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

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

The Leeds Eruv

Notes to the Financial Statements for the Year Ended 28 February 2023

3 Trustees' remuneration

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

4 Governance costs

	2023	2022
	£	£
Compilation of the financial statement	690	660

The Leeds Eruv

Detailed Statement of Financial Activities for the Year Ended 28 February 2023

	2023	2022
	Unrestricted funds £	Unrestricted funds £
Donations and legacies (analysed below)	5,045	144,240
Income tax recoverable on gift aid	-	27,643
Interest received	100	-
Total income	<u>5,145</u>	<u>171,883</u>
Expenditure (analysed below)	<u>57,098</u>	<u>64,003</u>
Total expenditure	<u>57,098</u>	<u>64,003</u>
Net (expenditure)/income	<u>(51,953)</u>	<u>107,880</u>
Net movement in funds	<u>(51,953)</u>	<u>107,880</u>
Total funds brought forward	<u>118,525</u>	<u>10,645</u>
Total funds carried forward	<u>66,572</u>	<u>118,525</u>

The Leeds Eruv

Detailed Statement of Financial Activities for the Year Ended 28 February 2023

	2023 Unrestricted funds £	2022 Unrestricted funds £
<i>Donations and legacies</i>		
Donations	5,045	144,240
Interest received	100	-
Gift Aid tax reclaimable	-	27,643
	<hr/> 5,145	<hr/> 171,883

	2023 Unrestricted funds £	2022 Unrestricted funds £
<i>Charitable activities</i>		
Contractors and licence fee	44,236	41,301
Consultancy fees	1,385	10,770
Legal and professional	10,177	7,978
Sundry expenses	35	636
Bank charges	75	96
Insurance	500	1,232
Advertising	-	250
<i>-Governance costs</i>		
Accountancy	690	1,740
	<hr/> 57,098	<hr/> 64,003