

EALING LIBERAL SYNAGOGUE

England & Wales · Charity number 1037099

Details

Other names EALING LIBERAL JEWISH CONGREGATION, EALING LIBERAL SYNAGOGUE

Status Registered

Legal form Other

Registered 1994-04-28

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

Contact

Address Ealing Liberal Synagogue
Lynton Avenue
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Activities

Objects: 15. AFFILIATION. THE CONGREGATION IS AFFILIATED TO THE UNION OF LIBERAL AND PROGRESSIVE SYNAGOGUES AND SHALL PAY SUCH ANNUAL FEE(S) AS MAY BE DETERMINED BY THE SAID UNION. 16 . OBJECTS. THE OBJECTS OF THE CONGREGATION SHALL BE:-(A) THE ADVANCEMENT OF LIBERAL JUDAISM;(B) TO PROVIDE, ARRANGE AND CONDUCT RELIGIOUS SERVICES FOR THE MEMBERS OF THE CONGREGATION IN SUCH FORM AND MANNER AND AT SUCH TIMES AND PLACES AS SHALL FROM TIME TO TIME BE DECIDED BY THE COUNCIL.;(C) TO PROVIDE, MAINTAIN, AND CARRY ON A PLACE OF WORSHIP;(D) TO PROVIDE, ARRANGE AND CONDUCT IN CONFORMITY WITH THE RELIGIOUS SERVICES AS AFORESAID, CLASSES AND SERVICES FOR CHILDREN;(E) TO ARRANGE FACILITIES FOR THE BURIAL OR CREMATION OF MEMBERS;(F) TO DO ALL THINGS NECESSARY TO ENABLE MARRIAGES TO BE SOLEMNISED;(G) TO PERFORM SUCH OTHER RELIGIOUS, COMMUNAL AND/OR CHARITABLE DUTIES AS THE COUNCIL SHALL FROM TIME TO TIME DECIDE;(H) TO DO ALL SUCH OTHER ACTS AND THINGS AS THE COUNCIL SHALL FROM TIME TO TIME DEEM TO BE CONDUCTIVE TO THE AFORESAID OBJECTS, AND IN PARTICULAR, BUT NOT SO AS IN ANYWAY TO LIMIT THE GENERALITY OF THE FOREGOING PART OF THIS CLAUSE, TO RAISE, BORROW AND SECURE THE PAYMENT OF ANY SUM OR SUMS OF MONEY, AND TO PURCHASE, TAKE ON LEASE OR AGREEMENT, AND HIRE ANY LAND OR INTEREST THEREIN, OR ANY PROPERTY OF ANY KIND, AND TO SELL, MORTGAGE, CHARGE, GRANT LEASES OR AGREEMENTS IN RESPECT OF AND IN ANY OTHER MANNER DEAL WITH OR TURN TO ACCOUNT ANY LAND OR INTEREST THEREIN OR ANY OTHER PROPERTY OF ANY KIND BELONGING TO THE CONGREGATION.

Activities: THE ADVANCEMENT OF LIBERAL JUDAISM; TO PROVIDE, ARRANGE AND CONDUCT RELIGIOUS SERVICES FOR THE MEMBERS OF THE CONGREGATION; TO PROVIDE, MAINTAIN AND CARRY ON A PLACE OF WORSHIP; TO PROVIDE RELIGIOUS SERVICES FOR ALL AND CLASSES AND SERVICES FOR CHILDREN; TO ARRANGE FACILITIES FOR THE BURIAL OR CREMATION OF MEMBERS; TO DO ALL THINGS NECESSARY TO ENABLE MARRIAGES TO BE SOLEMNISED.

Classification

- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Ealing

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £137,815 | £131,677 | - | - |
| 2024-03-31 | £145,850 | £140,216 | - | - |
| 2023-03-31 | £137,054 | £135,764 | - | - |
| 2022-03-31 | £140,785 | £149,648 | - | - |
| 2021-03-31 | £153,003 | £133,283 | - | - |

EALING LIBERAL SYNAGOGUE

England & Wales - Charity number 1037099

Accounts

Charity number: 1037099

Ealing Liberal Synagogue
Trustees' report and financial statements
For the year ended 31 March 2025

Ealing Liberal Synagogue

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Ealing Liberal Synagogue

Legal and administrative information

| | |
|-----------------------------|--|
| Charity number | 1037099 |
| Business address | Lynton Avenue London W13 0EB |
| Trustees | The charity has been given a dispensation by the charity commission from publishing the names of its trustees. |
| Independent Examiner | Arvind Joshi FCA, CTA, DChA Levy + Partners Limited Chartered Accountants 7-8 Ritz Parade Western Avenue London W5 3RA |
| Bankers | National Westminster Bank Plc 1 The Mall Ealing London W5 2PL Santander Bootle Merseyside LE30 4GB |

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Structure, governance and management

Ealing Liberal Synagogue (ELS) is governed by its Constitution and Rules as revised at an AGM on 15th November 2020. Its property and affairs are under the governance and control of a Council. The Council consists of a President, 2 Vice-Presidents, ex officio the Minister (Rabbi), the Chair and 9 Ordinary Members. The Council has the power to appoint the Minister and other employees, notably the Administrator. ELS's property is vested in the Official Custodian. ELS is affiliated to Liberal Judaism.

Objectives

In summary these are:

- a) The advancement of Liberal Judaism
- b) Provision of religious services
- c) Provision of place of worship
- d) Provision of services and classes for children
- e) Arranging for burial and cremation of members
- f) Enabling solemnisation of marriages
- g) Performing other religious, communal and charitable duties including a Memorial Welfare Fund
- h) Carrying out other activities relative to above

Achievements and performance

Membership

| | March 2025 | March 2024 |
|--------------|------------|------------|
| Full members | 122 | 117 |
| Friends | 33 | 26 |
| Young adults | 4 | 4 |
| Affiliates | 1 | 2 |
| Total | 160 | 149 |

The New Members Committee, formed a year ago, has been proactive, as a result of which membership numbers have increased. Every enquiry about possible membership, either made directly or via our website, is followed up by personal contact from a member of the Committee with an invitation to attend a service which is usually the next Havurah Supper. Visitors who attended the High Holy Day services together with other potential new Members and Friends were invited to a social event specifically aimed at increasing our membership; this was successful and will be repeated next year.

Services

Throughout the year we have provided Shabbat and Festival services both in the Synagogue and on Zoom. The Synagogue services are in general multi-access so that congregants can attend and fully participate either on-line as well as in the building. Shabbat services on Friday evenings are held on Zoom and we have continued with our short-format Kabbalat Express services on the second Friday of each month. These last only 15 minutes and so are accessible for even the busiest members of our community. Our Havurah Suppers, held in the Synagogue on the first Friday of each month, are particularly popular and usually involve a guest speaker or a particular theme of interest. We generally have one other Shabbat morning service or study session in the Synagogue each month. In March we celebrated a Bar Mitzvah which was greatly enjoyed by members and many visitors.

The High Holy Day services were as usual well attended with extensive participation from our members, as were our Succot "Family and Pets" service, our Chanukah and Purim celebrations, and our Communal Seder.

Ealing Liberal Synagogue

Report of the Trustees For the year ended 31 March 2025

Education

Cheder continues to run every fortnight during term time and once a month is held jointly on-line with young people from the Wessex Liberal Community. One student celebrated his Bar Mitzvah in March and another is preparing for her Bat Mitzvah next year. The 'Gaining Confidence in Hebrew' programme continues to flourish, with good attendance and engagement in services, including reading from the Torah; one member from this group is preparing for her adult Bat Mitzvah next year. A group of complete beginners in learning Hebrew have graduated to the Gaining Confidence class. There have been a number of Shabbat morning Torah study sessions under the heading 'Torah Bagel Brunch'.

Social/Welfare/Pastoral

Telephone calls, birthday cards and expressions of sympathy to our bereaved members are provided by various helpers. Our Rabbi continued to call and visit members of the community, at home and in hospital, to meet a variety of pastoral needs. 'Tea and Chat with the Rabbi' remains a much-appreciated weekly feature. The annual afternoon Tea Quiz has once again been enjoyed by many members.

This year has again been a particularly challenging one, following the war in Israel and Gaza. This has increased the need for pastoral support offered by the Rabbi, including a number of home visits. The Rabbi has conducted funerals and Shiva services for members and their families.

ELS Premises

Apart from routine maintenance and repairs, the main expense this year has been the replacement of our boiler. In order to cover the anticipated cost of essential refurbishment and redecoration of the building, there will be a special appeal to our members next year to raise funding specifically for this.

Health & Safety/Maintenance

The annual gas safety, electric safety, fire extinguisher, CCTV and pest control checks were carried out in addition to routine maintenance. Six-monthly Asbestos Management inspections continue to be undertaken.

Security

Professional security is provided for all synagogue services, educational and social events. Our security supplier has provided an exemplary service since being appointed in August 2022. We regularly work with the same individual guards who are all attentive, professional and friendly. We continue to receive a government grant towards security costs from the CST (Community Security Trust). We have increased our guarding over major festivals to further enhance the security of our building and congregation. We continue to receive very good support and engagement from local West Area police officers and, in particular, the faith liaison officer.

Safeguarding

ELS has two Safeguarding policies: one concerning the protection of children and the other concerning the protection of vulnerable adults. These are reviewed and updated on an annual basis. No safeguarding concerns have arisen over the past year.

All Members of Council have either undertaken an on-line Safeguarding Training Programme or, if not able to do so, have been provided with the relevant material from the programme.

Lettings

Creative Minds Nurseries (CMN) remain our sole regular source of rental income. The current lease with CMN expires in July 2025, and we have engaged the services of a Chartered Surveyor who specialises in commercial leases to negotiate on our behalf in agreeing a new ten-year lease with CMN.

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2025

General Administration / Communications

Our very able Administrator has unfortunately continued to suffer ill-health. Despite this, she has been able to continue with essential office work (in particular helping to organise the AGM and sending out 2025/26 subscription notices). Regular E-bulletins continue to be sent to all members.

Liberal Judaism

ELS is affiliated to Liberal Judaism, which has 40 communities in the UK, the Republic of Ireland and Denmark. Discussions are currently underway, and a decision will be made in May, as to whether to unite with the Movement for Reform Judaism and create a new joint Progressive Judaism.

Interfaith

The Rabbi has good relationships with local faith groups, and she took part in Ealing's Remembrance Sunday and Holocaust Memorial Day services. She has been invited as Guest Speaker to Hounslow Friends of Faith 25th anniversary Annual General Meeting.

ELS is represented on Hounslow Friends of Faith (HFOF), a long-established voluntary organisation which, as usual, worked with the Hounslow Council to organise the Holocaust Memorial Day Civic event. The annual Walk of Peace and Friendship took place in July, when participants visited an Anglican church, a Russian Orthodox Cathedral and a Buddhist Vihara.

HFOF works closely with the Council and Metropolitan Police to monitor incidents of Religious and Faith Hate crimes, as does our Synagogue work closely with our faith liaison officer.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and activities in planning future activities. It is the judgement of the Trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning programmes for the charity.

Financial review

This year's income of £137,815 was £8,035 less than in the previous year. This is largely explained by the fact that last year's income included a one-off grant of £9,980 which largely covered the cost of replacing the main Synagogue doors. Apart from this, most sources of income remained largely in keeping with those of the previous year. The apparent increase in income from hall lettings resulted from payments made by the London Borough of Ealing for using our premises as a polling station on two occasions for local and general elections.

Dividends from our investments continue to provide our third-highest source of income. Council continues to keep their performance and value under regular review.

Total expenditure for the year was £8,539 less than in the previous year. Whilst most items of expenditure remained largely unchanged, this is almost totally accounted for by the reduction of £9,578 in the cost of our Administrator's wages, national insurance and pension contributions.

As part of our preparation for new lease negotiations (referred to in Lettings), our premises have been revalued at £815,000. This increase in value of £415,000 of our tangible fixed assets is reflected by a similar increase in the overall total funds carried forward.

Overall, income for the year exceeded expenditure by £6,138. Although there has now been a surplus for the past two years, it is anticipated that essential repairs and refurbishment (referred to in ELS Premises) in the next financial year may cost around £20,000. Although it is expected that the new lease will result in a reasonable increase in rental income, it will still be necessary to increase membership annual subscription rates in keeping with the rate of inflation.

Ealing Liberal Synagogue

Report of the Trustees For the year ended 31 March 2025

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

- select suitable accounting policies and then 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Report was approved at a Meeting of the Trustees on 4 November 2025.

Ealing Liberal Synagogue

Independent examiner's report to the trustees on the unaudited financial statements of Ealing Liberal Synagogue.

I report on the accounts of Ealing Liberal Synagogue for the year ended 31 March 2025 which are set out on pages 2 to 14.

Respective responsibilities of trustees and independent examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Charities; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Arvind L Joshi FCA, CTA, DChA

Levy + Partners Limited

Chartered Accountant

7-8 Ritz Parade

Western Avenue

London

W5 3RA

Ealing Liberal Synagogue

Statement of financial activities

For the year ended 31 March 2025

| | Notes | 2025 Total £ | 31/03/24 Total £ |
|---|-------|--------------------|------------------------|
| Income | | | |
| Voluntary income | 2 | 75,480 | 77,003 |
| Activities for generating funds | 3 | 45,299 | 52,550 |
| Investment income | 4 | 17,036 | 16,297 |
| Total income | | <u>137,815</u> | <u>145,850</u> |
| Expenditure | | | |
| Direct Synagogue expenditure | 5 | 78,908 | 80,562 |
| Governance costs | 6 | 52,769 | 59,654 |
| Total expenditure | | <u>131,677</u> | <u>140,216</u> |
| Net movement in funds before other recognised gains and losses | | 6,138 | 5,634 |
| Other recognised gains and losses | | | |
| Gains on revaluations of fixed assets for the charity's own use | 8 | 415,000 | - |
| Gains/(Losses) on investment assets | | 7,662 | (1,880) |
| Net movement in funds | | 428,800 | 3,754 |
| Total funds brought forward | | 711,613 | 707,859 |
| Total funds carried forward | | <u>1,140,413</u> | <u>711,613</u> |

The notes on pages 9 to 14 form an integral part of these financial statements.

Ealing Liberal Synagogue

Balance sheet as at 31 March 2025

| | Notes | 31/03/25 | | 31/03/24 | |
|---|-------|-----------------|------------------|-----------------|----------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 8 | | 825,135 | | 412,668 |
| Investments | 9 | | 299,830 | | 292,168 |
| | | | <u>1,124,965</u> | | <u>704,836</u> |
| Current assets | | | | | |
| Stocks | | 48 | | 48 | |
| Debtors | 10 | 1,969 | | 374 | |
| Cash at bank and in hand | | 31,952 | | 25,722 | |
| | | <u>33,969</u> | | <u>26,144</u> | |
| Creditors: amounts falling due within one year | 11 | <u>(18,521)</u> | | <u>(19,367)</u> | |
| Net current assets | | | <u>15,448</u> | | <u>6,777</u> |
| Net assets | | | <u>1,140,413</u> | | <u>711,613</u> |
| The funds of the charity: | | | | | |
| Unrestricted income funds | 13 | | 325,413 | | 311,613 |
| Revaluation reserve | | | 815,000 | | 400,000 |
| Total charity funds | | | <u>1,140,413</u> | | <u>711,613</u> |

The financial statements were approved at a Meeting of Trustees on 4 November 2025.

The notes on pages 9 to 14 form an integral part of these financial statements.

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2025

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year. The transition to FRS 102 has resulted in no changes in accounting policies to those applied previously.

1.1. Basis of accounting

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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable except subscriptions and Gift Aid Tax claims, which are recognised on received basis. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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.

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2025

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

| | | |
|----------------------------------|---|----------------------------|
| Land and buildings | - | Nil |
| Fixtures, fittings and equipment | - | 20% reducing balance basis |

1.5. Investments

Investments held as fixed assets are stated at fair value.

1.6. Stock

Stock is valued at the lower of cost and net realisable value.

1.7. Going concern

The financial statements have been prepared on the assumption that the charity is able to carry on operations as a going concern, which trustees consider appropriate having regard to the circumstances.

2. Voluntary income

| | 2025 | 2024 |
|----------------------------------|---------------|---------------|
| | Total | Total |
| | £ | £ |
| Legacies | - | 2,000 |
| Subscriptions | 48,946 | 46,874 |
| LJ Cemetery Scheme annual fee | 5,616 | 5,815 |
| Tax recoverable on subscriptions | 10,737 | 11,772 |
| General donations | 3,229 | 4,104 |
| High Holy Day appeal | 2,990 | 2,895 |
| High Holy Day Visitors | 600 | 720 |
| CST Contributions | 3,362 | 2,813 |
| Other income | - | 10 |
| | <u>75,480</u> | <u>77,003</u> |

3. Activities for generating funds

| | 2025 | 2024 |
|---------------------|---------------|---------------|
| | Total | Total |
| | £ | £ |
| Shop income | - | 40 |
| Hall lettings | 43,900 | 42,500 |
| Events | 1,399 | 30 |
| Redevelopment Grant | - | 9,980 |
| | <u>45,299</u> | <u>52,550</u> |

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2025

4. Investment income

| | 2025 Total £ | 2024 Total £ |
|-------------------------|--------------------|--------------------|
| Income from investments | 17,036 | 16,297 |
| | <u>17,036</u> | <u>16,297</u> |

5. Direct Synagogue expenditure

| | 2025 Total £ | 2024 Total £ |
|---|--------------------|--------------------|
| Ministers' salary, pension and expenses | 48,360 | 48,522 |
| LJ Capitation | 10,311 | 10,512 |
| LJ Cemetery Scheme | 5,544 | 5,651 |
| Religion school | 698 | 616 |
| Printing, postage and stationery | 762 | 1,918 |
| Events | 568 | 899 |
| High Holiday and other Services costs | 2,514 | 2,435 |
| Charity donations and gifts | 3,366 | 2,931 |
| Training costs | 781 | 509 |
| Security costs | 6,004 | 6,569 |
| | <u>78,908</u> | <u>80,562</u> |

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2025

6. Governance costs

| | 2025 | 2024 |
|--|---------------|---------------|
| | Total | Total |
| | £ | £ |
| Wages & salaries | 11,060 | 20,638 |
| Heating, lighting & water | 8,542 | 6,984 |
| Repairs & maintenance | 9,998 | 10,326 |
| Gardening | 818 | 34 |
| Insurance | 9,660 | 9,454 |
| Cleaning | 4,084 | 3,470 |
| Health and safety costs | 1,334 | 415 |
| Accountancy & payroll fees | 2,299 | 2,303 |
| Professional - Legal fees | - | 436 |
| Subscriptions | 334 | 542 |
| Computer expenses | 667 | 665 |
| Telephone | 444 | 511 |
| Waste collection costs | 614 | 865 |
| Sundries | - | 37 |
| Bank charges | 382 | 431 |
| Depreciation on furniture & office equipment | 2,533 | 2,544 |
| | <u>52,769</u> | <u>59,655</u> |

7. Employment costs

| | 2025 | 2024 |
|--------------------|---------------|---------------|
| | £ | £ |
| Wages and salaries | <u>59,420</u> | <u>69,160</u> |

Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

| | 2025 | 2024 |
|--|------------|------------|
| | Number | Number |
| | <u>1.3</u> | <u>1.3</u> |

7.1. Trustees' remunerations and benefits

Trustees' received no remunerations or other benefits during the year. (2024: Nil)

Trustees' expenses

Trustees' received no reimbursements of expenses during the year. (2024: Nil).

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2025

| 8. Tangible fixed assets | Land and buildings freehold £ | Fixtures, fittings and equipment £ | Total £ |
|--------------------------|--|---|----------------|
| Cost or valuation | | | |
| At 1 April 2024 | 400,000 | 32,181 | 432,181 |
| Revaluation | 415,000 | - | 415,000 |
| At 31 March 2025 | <u>815,000</u> | <u>32,181</u> | <u>847,181</u> |
| Depreciation | | | |
| At 1 April 2024 | - | 19,513 | 19,513 |
| Charge for the year | - | 2,533 | 2,533 |
| At 31 March 2025 | <u>-</u> | <u>22,046</u> | <u>22,046</u> |
| Net book values | | | |
| At 31 March 2025 | <u>815,000</u> | <u>10,135</u> | <u>825,135</u> |
| At 31 March 2024 | <u>400,000</u> | <u>12,668</u> | <u>412,668</u> |

The Charity's freehold land and buildings were revalued professionally at the year end, at £815,000 on the open market value. It was previously valued professionally in year 2018 at £400,000 on open market value.

| 9. Fixed asset investments | Total £ |
|----------------------------|----------------|
| Valuation | |
| At 1 April 2024 | 292,168 |
| Gain/(Loss) on investments | 7,662 |
| At 31 March 2025 | <u>299,830</u> |

| 10. Debtors | Year ended 31/03/25 | Year ended 31/03/24 |
|-------------|---------------------------|---------------------------|
| Prepayments | <u>1,969</u> | <u>374</u> |

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2025

| 11. Creditors: amounts falling due within one year | Year ended 31/03/25 £ | Year ended 31/03/24 £ |
|--|-----------------------------|-----------------------------|
| Trade creditors | 38 | 357 |
| Other taxes and social security | - | 476 |
| Subscriptions received in advance | 9,612 | 11,160 |
| Rent deposit | 5,561 | 5,484 |
| Accruals | 3,310 | 1,890 |
| | <u>18,521</u> | <u>19,367</u> |

12. Related party transactions

There was no related party transactions during the year.

13. Analysis of net assets between funds

| | Total funds £ |
|---|------------------|
| Fund balances at 31 March 2025 as represented by: | |
| Tangible fixed assets | 825,135 |
| Investment assets | 299,830 |
| Current assets | 33,969 |
| Current liabilities | (18,521) |
| | <u>1,140,413</u> |

14. Funds

| | At 1 April 2024 £ | Incoming resources £ | Outgoing resources £ | Gain on revaluation of tangible fixed assets £ | At 31 March 2025 £ |
|---------------|----------------------------|----------------------------|----------------------------|--|-----------------------------|
| Charity funds | <u>711,613</u> | <u>137,815</u> | <u>(131,677)</u> | <u>422,662</u> | <u>1,140,413</u> |

EALING LIBERAL SYNAGOGUE

England & Wales - Charity number 1037099

Accounts

Charity number: 1037099

Ealing Liberal Synagogue
Trustee's report and financial statements
For the year ended 31 March 2024

Ealing Liberal Synagogue

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Legal and administrative information

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|-----------------------------|--|
| Charity number | 1037099 |
| Business address | Lynton Avenue London W13 0EB |
| Trustee | The charity has been given a dispensation by the charity commission from publishing the names of its trustees. |
| Independent Examiner | Arvind Joshi FCA, CTA, DChA Levy + Partners Limited Chartered Accountants 7-8 Ritz Parade Western Avenue London W5 3RA |
| Bankers | National Westminster Bank Plc 1 The Mall Ealing London W5 2PL Santander Bootle Merseyside LE30 4GB |

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2024

The trustees present their report and the financial statements for the year ended 31 March 2024.

Structure, governance and management

Ealing Liberal Synagogue (ELS) is governed by its Constitution and Rules as revised at an AGM on 15th November 2020. Its property and affairs are under the governance and control of a Council. The Council consists of a President, 2 Vice-Presidents, ex officio the Minister (Rabbi), the Chair and 9 Ordinary Members. The Council has the power to appoint the Minister and other employees, notably the Administrator. ELS's property is vested in the Official Custodian. ELS is affiliated to Liberal Judaism.

Objectives

In summary these are:

- a) The advancement of Liberal Judaism
- b) Provision of religious services
- c) Provision of place of worship
- d) Provision of services and classes for children
- e) Arranging for burial and cremation of members
- f) Enabling solemnisation of marriages
- g) Performing other religious, communal and charitable duties including a Memorial Welfare Fund
- h) Carrying out other activities relative to above

Achievements and performance

Membership

| | March 2024 | March 2023 |
|--------------|------------|------------|
| Full members | 117 | 119 |
| Friends | 26 | 26 |
| Young adults | 4 | 4 |
| Affiliates | 2 | 2 |
| Total | 149 | 151 |

Membership numbers have remained steady over the past year. Following the decision of our Membership Secretary to step down from her role after many years of dedicated service, Council took the decision to set up a Membership Committee in order to provide a coordinated response to any enquiries received from potential new members and friends.

The Committee has met to discuss an overall strategy for recruiting new members and to update the list of existing members. Each enquiry is followed up by personal contact from a member of the Committee, with an invitation to attend a service which is usually the next Havurah Supper.

Services

Throughout the year we have provided weekly Shabbat and Festival services both in the Synagogue and on Zoom. Synagogue services are in general multi-access so that congregants can attend and fully participate either on-line or in person at the Synagogue. Shabbat services are held on Friday evenings and our Havurah suppers, held on the first Friday of each month in the Synagogue, are particularly popular with members. The High Holy Day services were as usual well attended along with a very successful Succot "Pets" service.

In February we introduced a Kabbalat Express Zoom service, a fifteen-minute service that takes place on the second Friday of each month. Following the events of October 7th, a special peace service was held and was extremely well attended.

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2024

Education

Cheder continues to run every fortnight during term time. The 'Gaining Confidence in Hebrew' programme continues to flourish, with good attendance and engagement in services, including reading from the Torah.

Social/Welfare/Pastoral

The major social event of the year was a concert that took place on October 8th as part of our celebrations to mark the 80th Anniversary of the Synagogue. It was most fitting that this was given by our choir, one of whom has contributed to our High Holy Day services for almost 25 years. They performed an entertaining programme of 'Songs from the Musicals'. Despite the events of the preceding day, the decision was made to go ahead and the concert was much appreciated by everyone who attended.

Telephone calls, birthday cards and expressions of sympathy to our bereaved members are provided by various helpers. Our Rabbi continued to call and visit members of the community, at home and in hospital, to meet a variety of pastoral needs. 'Tea and Chat with the Rabbi' remains a much-appreciated weekly feature.

This year has been particularly challenging following the events of October 7th. This has increased the need for pastoral support offered by the Rabbi, who also organised an evening, hosted by a member in her home, where congregants and non-affiliated members of the Jewish community could meet and talk. Local Councillors and our local MP attended this event.

ELS Premises

Apart from routine maintenance and repairs, the main expense this year has been the replacement of our main entrance doors, which were in a very poor state and were no longer providing good security to our building. These were replaced in September at a cost of £9,960. Applications for grants to help cover this cost were made to the Community Security Trust and to the NLPS Trust for Progressive Judaism, both of which made generous contributions which covered this amount completely and we are most grateful to both of these Trusts for their support.

Health & Safety/Maintenance

The annual gas safety, electric safety, fire extinguisher, CCTV and pest control checks were carried out in addition to routine maintenance. Six-monthly Asbestos Management inspections continue to be undertaken.

Security

Professional security is provided for all synagogue services, educational and social events. Our security supplier has provided an exemplary service since being appointed in August 2022. We regularly work with the same individual guards who are all attentive, professional and friendly. We continue to receive a government grant towards security costs from the CST (Community Security Trust). In September we replaced our old main entrance doors (referred to above) with much stronger security doors to enhance the security of the building, which continues to also be protected by CCTV and monitored alarm. We continue to receive very good support and engagement from local West Area police officers and, in particular, the faith liaison officer.

Lettings

Creative Minds Nurseries (CMN) remain our sole regular source of rental income. The current lease with CMN expires in July 2025, and initial discussion with CMN about a new lease took place in January.

General Administration / Communications

Our very able Administrator unfortunately had to take a prolonged period of sick leave towards the end of the year. Despite this, she was able to continue with essential office work (in particular organising the AGM and sending out 2024/25 subscription notices). Regular E-bulletins continue to be sent all members

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2024

Liberal Judaism

ELS is affiliated to Liberal Judaism, which has 39 communities in the UK, the Republic of Ireland and Denmark.

Interfaith

ELS is represented on the Hounslow and Ealing interfaith forums. Hounslow Friends of Faith (HFOF) is a long-established voluntary organisation which, as usual, worked with the local Council to organise the Holocaust Memorial Day Civic event.

To celebrate Interfaith week in February, HFOF organised tree planting in the gardens of the local Mosque, Gurdwara and Egyptian Coptic church. The annual Walk of Peace and Friendship took place in June.

HFOF works closely with the Council and Metropolitan Police to monitor incidents of Religious and Faith Hate crimes, as does our Synagogue work closely with our faith liaison officer.

Our Rabbi regularly holds sessions at the Synagogue for schoolchildren of many different faiths to learn about Judaism as part of their Religious Education.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and activities in planning future activities. It is the judgement of the Trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning programmes for the charity.

Financial review

This year's income of £145,850 was £8,796 more than in the previous year. This is largely explained by the total of £9,980 received from both the Community Security Trust and the NLPS Trust for Progressive Judaism as grants towards replacing our doors, referred to in the Premises section above. We also received a legacy of £2,000. The income from Hall Lettings now reflects only the actual rental income from CMN, and no longer includes the reimbursement of their share of the costs of utilities, repairs and maintenance.

Dividends from our investments continue to provide our third-highest source of income. Council continues to keep their performance and value under regular review.

Total expenditure for the year was £4,453 more than in the previous year. This is mainly due to an increase in the amount spent on repairs and maintenance and a significant rise in the Liberal Judaism Rabbinic salary scales. The £9,960 spent on replacing our doors appears as a cost in our tangible fixed assets.

Overall, income for the year exceeded expenditure by £5,634. This compares favourably with the surplus of £1,291 in 2022/23 and the deficit of £8,862 in 2021/22. Nevertheless, membership annual subscription rates will continue to be increased in keeping with the rate of inflation.

Ealing Liberal Synagogue

Report of the Trustees For the year ended 31 March 2024

Statement of Trustees Responsibilities


The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

- select suitable accounting policies and then 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Council on 29 October 2024 and signed on their behalf by:

Trustee


29/10/24

Ealing Liberal Synagogue

Independent examiner's report to the trustees on the unaudited financial statements of Ealing Liberal Synagogue.

I report on the accounts of Ealing Liberal Synagogue for the year ended 31 March 2024 which are set out on pages 2 to 14.

Respective responsibilities of trustees and independent examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Charities; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Arvind L Joshi FCA, CTA, DChA
Levy + Partners Limited
Chartered Accountant
7-8 Ritz Parade
Western Avenue
London
W5 3RA

Date: 29 October 2024

Ealing Liberal Synagogue

Statement of financial activities

For the year ended 31 March 2024

| | Notes | 2024 Total £ | 31/03/23 Total £ |
|---|-------|--------------------|------------------------|
| Income | | | |
| Voluntary income | 2 | 77,003 | 73,320 |
| Activities for generating funds | 3 | 52,550 | 47,899 |
| Investment income | 4 | 16,297 | 15,835 |
| Total income | | <u>145,850</u> | <u>137,054</u> |
| Expenditure | | | |
| Direct Synagogue expenditure | 5 | 80,976 | 82,068 |
| Governance costs | 6 | 59,240 | 53,695 |
| Total expenditure | | <u>140,216</u> | <u>135,763</u> |
| Net movement in funds before other recognised gains and losses | | 5,634 | 1,291 |
| Other recognised gains and losses | | | |
| Gains/(Losses) on investment assets | | (1,880) | 9,819 |
| Net movement in funds | | <u>3,754</u> | <u>11,110</u> |
| Total funds brought forward | | <u>707,859</u> | <u>696,749</u> |
| Total funds carried forward | | <u>711,613</u> | <u>707,859</u> |

The notes on pages 9 to 14 form an integral part of these financial statements.

Ealing Liberal Synagogue

**Balance sheet
as at 31 March 2024**

| | Notes | 31/03/24 | | 31/03/23 | |
|---|-------|-----------------|----------------|-----------------|----------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 8 | | 412,668 | | 405,251 |
| Investments | 9 | | 292,168 | | 294,048 |
| | | | <u>704,836</u> | | <u>699,299</u> |
| Current assets | | | | | |
| Stocks | | 48 | | 48 | |
| Debtors | 10 | 374 | | 160 | |
| Cash at bank and in hand | | 25,722 | | 27,129 | |
| | | <u>26,144</u> | | <u>27,337</u> | |
| Creditors: amounts falling due within one year | 11 | <u>(19,367)</u> | | <u>(18,777)</u> | |
| Net current assets | | | <u>6,777</u> | | <u>8,560</u> |
| Net assets | | | <u>711,613</u> | | <u>707,859</u> |
| The funds of the charity: | | | | | |
| Unrestricted income funds | 13 | | 311,613 | | 307,859 |
| Revaluation reserve | | | <u>400,000</u> | | <u>400,000</u> |
| Total charity funds | | | <u>711,613</u> | | <u>707,859</u> |

The financial statements were approved by the Trustees and signed on behalf of the Council by:

Trustee 
Date: 29 October 2024.

The notes on pages 9 to 14 form an integral part of these financial statements.

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2024

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year. The transition to FRS 102 has resulted in no changes in accounting policies to those applied previously.

1.1. Basis of accounting

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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable except subscriptions and Gift Aid Tax claims, which are recognised on received basis. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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.

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2024

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

| | | |
|----------------------------------|---|----------------------------|
| Land and buildings | - | Nil |
| Fixtures, fittings and equipment | - | 20% reducing balance basis |

1.5. Investments

Investments held as fixed assets are stated at fair value.

1.6. Stock

Stock is valued at the lower of cost and net realisable value.

1.7. Going concern

The financial statements have been prepared on the assumption that the charity is able to carry on operations as a going concern, which trustees consider appropriate having regard to the circumstances.

2. Voluntary income

| | 2024 | 2023 |
|----------------------------------|---------------|---------------|
| | Total | Total |
| | £ | £ |
| Legacies | 2,000 | - |
| Subscriptions | 46,874 | 44,620 |
| LJ Cemetery Scheme annual fee | 5,815 | 6,354 |
| Tax recoverable on subscriptions | 11,772 | 12,081 |
| General donations | 4,104 | 5,482 |
| High Holy Day appeal | 2,895 | 2,447 |
| High Holy Day Visitors | 720 | 548 |
| CST Contributions | 2,813 | 1,548 |
| Other income | 10 | 240 |
| | <u>77,003</u> | <u>73,320</u> |

3. Activities for generating funds

| | 2024 | 2023 |
|---------------------|---------------|---------------|
| | Total | Total |
| | £ | £ |
| Shop income | 40 | - |
| Hall lettings | 42,500 | 44,869 |
| Events | 30 | 3,030 |
| Redevelopment Grant | 9,980 | - |
| | <u>52,550</u> | <u>47,899</u> |

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2024

| 4. Investment income | 2024 Total £ | 2023 Total £ |
|---|-----------------------------|-----------------------------|
| Income from investments | 16,297 | 15,835 |
| | <u>16,297</u> | <u>15,835</u> |
| | | |
| 5. Direct Synagogue expenditure | 2024 Total £ | 2023 Total £ |
| Ministers' salary, pension and expenses | 48,522 | 44,322 |
| LJ Capitation | 10,512 | 10,884 |
| LJ Cemetery Scheme | 5,651 | 6,653 |
| Religion school | 616 | 2,196 |
| Printing, postage and stationery | 1,918 | 2,687 |
| Events | 899 | 173 |
| High Holiday and other Services costs | 2,435 | 5,034 |
| Charity donations and gifts | 2,931 | 2,766 |
| Training costs | 509 | - |
| Security costs | 6,983 | 7,353 |
| | <u>80,976</u> | <u>82,068</u> |

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2024

6. Governance costs

| | 2024 | 2023 |
|--|---------------|---------------|
| | Total | Total |
| | £ | £ |
| Wages & salaries | 20,638 | 20,256 |
| Heating, lighting & water | 6,984 | 4,759 |
| Repairs & maintenance | 10,326 | 6,917 |
| Gardening | 34 | 1,450 |
| Insurance | 9,454 | 8,848 |
| Cleaning | 3,470 | 5,705 |
| Accountancy & payroll fees | 2,303 | 2,424 |
| Professional - Legal fees | 436 | (1,711) |
| Subscriptions | 542 | 543 |
| Computer expenses | 665 | 738 |
| Telephone | 511 | 988 |
| Waste collection costs | 865 | 701 |
| Sundries | 37 | 293 |
| Bank charges | 431 | 472 |
| Depreciation on furniture & office equipment | 2,544 | 1,313 |
| | <u>59,240</u> | <u>53,696</u> |

7. Employment costs

| | 2024 | 2023 |
|--------------------|---------------|---------------|
| | £ | £ |
| Wages and salaries | <u>69,160</u> | <u>64,578</u> |

Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

| 2024 | 2023 |
|------------|------------|
| Number | Number |
| <u>1.3</u> | <u>1.3</u> |

7.1. Trustees' remunerations and benefits

Trustees' received no remunerations or other benefits during the year. (2023: Nil)

Trustees' expenses

Trustees' received no reimbursements of expenses during the year. (2023: Nil).

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2024

| 8. Tangible fixed assets | Land and buildings freehold £ | Fixtures, fittings and equipment £ | Total £ |
|--------------------------|--|---|----------------|
| Cost | | | |
| At 1 April 2023 | 400,000 | 22,221 | 422,221 |
| Additions | - | 9,960 | 9,960 |
| At 31 March 2024 | <u>400,000</u> | <u>32,181</u> | <u>432,181</u> |
| Depreciation | | | |
| At 1 April 2023 | - | 16,969 | 16,969 |
| Charge for the year | - | 2,544 | 2,544 |
| At 31 March 2024 | <u>-</u> | <u>19,513</u> | <u>19,513</u> |
| Net book values | | | |
| At 31 March 2024 | <u>400,000</u> | <u>12,668</u> | <u>412,668</u> |
| At 31 March 2023 | <u>400,000</u> | <u>5,252</u> | <u>405,252</u> |

The Charity's freehold land and buildings were revalued professionally at the year end, at £400,000 on the open market value. It was previously valued professionally in September 2006 at £275,000 on open market value.

| 9. Fixed asset investments | Total £ |
|----------------------------|----------------|
| Valuation | |
| At 1 April 2023 | 294,048 |
| Gain/(Loss) on investments | (1,880) |
| At 31 March 2024 | <u>292,168</u> |

| 10. Debtors | Year ended 31/03/24 | Year ended 31/03/23 |
|-------------|---------------------------|---------------------------|
| Prepayments | <u>374</u> | <u>160</u> |

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2024

| 11. Creditors: amounts falling due within one year | Year ended 31/03/24 £ | Year ended 31/03/23 £ |
|--|-----------------------------|-----------------------------|
| Trade creditors | 357 | - |
| Other taxes and social security | 476 | - |
| Subscriptions received in advance | 11,160 | 11,476 |
| Rent deposit | 5,484 | 5,411 |
| Accruals | 1,890 | 1,890 |
| | <u>19,367</u> | <u>18,777</u> |

12. Related party transactions

There was no related party transactions during the year.

13. Analysis of net assets between funds

| | Total funds £ |
|---|------------------|
| Fund balances at 31 March 2024 as represented by: | |
| Tangible fixed assets | 412,668 |
| Investment assets | 292,168 |
| Current assets | 26,144 |
| Current liabilities | (19,367) |
| | <u>711,613</u> |

14. Funds

| | At 1 April 2023 £ | Incoming resources £ | Outgoing resources £ | Gain on revaluation of tangible fixed assets £ | At 31 March 2024 £ |
|---------------|----------------------------|----------------------------|----------------------------|--|-----------------------------|
| Charity funds | <u>707,859</u> | <u>145,850</u> | <u>(140,216)</u> | <u>(1,880)</u> | <u>711,613</u> |

EALING LIBERAL SYNAGOGUE

England & Wales - Charity number 1037099

Accounts

Charity number: 1037099

Ealing Liberal Synagogue
Trustee's report and financial statements
For the year ended 31 March 2023

Ealing Liberal Synagogue

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| Statement of financial activities | 8 |
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Ealing Liberal Synagogue

Legal and administrative information

| | |
|-----------------------------|--|
| Charity number | 1037099 |
| Business address | Lynton Avenue London W13 0EB |
| Trustee | The charity has been given a dispensation by the charity commission from publishing the names of its trustees. |
| Independent Examiner | Arvind Joshi FCA, CTA, DChA Levy + Partners Limited Chartered Accountants 7-8 Ritz Parade Western Avenue London W5 3RA |
| Bankers | National Westminster Bank Plc 1 The Mall Ealing London W5 2PL Santander Bootle Merseyside LE30 4GB |

Ealing Liberal Synagogue

Report of the Trustees For the year ended 31 March 2023

The trustees present their report and the financial statements for the year ended 31 March 2023.

Structure, governance and management

Ealing Liberal Synagogue (ELS) is governed by its Constitution & Rules as revised at an AGM on 15th November 2020. Its property and affairs are under the governance and control of a Council. The Council consists of a President, 2 Vice Presidents, ex officio the Minister (Rabbi), the Chair and 9 ordinary members. The Council has the power to appoint the Minister and other employees, notably the Administrator. ELS's property is vested in the Official Custodian. ELS is affiliated to Liberal Judaism..

Objectives

In summary these are:

- a) The advancement of Liberal Judaism;
- b) Provision of religious services;
- c) Provision of place of worship;
- d) Provision of services and classes for children;
- e) Arranging for burial and cremation of members;
- f) Enabling solemnisation of marriages;
- g) Performing other religious, communal and charitable duties including a Memorial Welfare Fund;
- h) Carrying out other activities relative to above.

Achievements and performance

Membership

| | March 2023 | March 2022 |
|--------------|------------|------------|
| Full members | 119 | 128 |
| Friends | 26 | 28 |
| Young adults | 4 | 4 |
| Affiliates | 2 | 1 |
| Total | 151 | 161 |

Despite our best efforts and a healthy interest in the community, our numbers continue to fall. Some of our more elderly members have passed away and possibly the cost of living is discouraging new members from joining. We continue to follow up on every enquiry, and organise various services and activities designed to attract potential new members.

Services

Throughout the year we have provided Shabbat and Festival services both in the Synagogue and on Zoom. Synagogue services are in general multi-access so that congregants can attend and fully participate either on-line or in person at the Synagogue. Shabbat services are held on Friday evenings and our Havura suppers, held on the first Friday of each month in the Synagogue, are particularly popular with members. The High Holy Day services were as usual well attended along with a very successful Succot "Pets" service. During the year we celebrated two Barmitzvahs which were greatly enjoyed by members and visitors alike.

The highlight of the year was the 80th Anniversary Service where we were joined by 2 former rabbis along with the CEO of Liberal Judaism, our 2 local MPs, Lady Mayoress of Ealing and local Councillors. This was an event that will live long in the memory of all who attended.

Ealing Liberal Synagogue

Report of the Trustees For the year ended 31 March 2023

Education

Cheder continues to run every fortnight during term time. Two post B'nei Mitzvah students have returned as assistants. We also led a number of sessions for under 5's on Shabbat mornings. The 'Gaining Confidence in Hebrew' programme continues to grow and participants have taken part in a number of services including reading the Torah at our 80th Anniversary Service. The original cohort from our 'Beginners Hebrew' have now progressed to join the 'Gaining Confidence' classes. There is now a second cohort studying 'Beginners Hebrew'.

Social/Welfare/Pastoral

The two most significant social events this year were a 'Circus in the Synagogue' organised by our Rabbi and the celebration of ELS's 80th Anniversary.

The Circus was a very special Channukah event when our Rabbi, her husband and a troupe of talented performers delighted us with their circus skills, using the history of the famous Blumenfelds - an original Jewish circus family - as the narrative. The event played to a packed Synagogue audience, and has subsequently been featured on the BBC Sunday Morning Live programme.

The 80th Anniversary Service, described above, was followed by a buffet lunch with sparkling wine. Nearly all of our members were able to attend this as well as past members and many friends. A special anniversary concert by our choir is planned for later in the year. Our popular annual Quiz has restarted and was enjoyed by all who took part.

Telephone calls, birthday cards and expressions of sympathy to our bereaved members are provided by various helpers. Our Rabbi continued to take care of the many and varied pastoral needs of the community. 'Tea and Chat with the Rabbi' remains a much-appreciated weekly feature.

ELS Premises

Long-standing problems with the central heating have now been resolved by providing a separate electric water heater in addition to the new boiler and replacement radiators. The main doors to the Synagogue building have been identified as needing replacement, and an application has been made to the NLPS Trust for a grant towards this.

Health & Safety/Maintenance

The annual gas safety, fire extinguisher, CCTV and pest control checks were carried out in addition to routine maintenance. Six-monthly Asbestos Management inspections continue to be undertaken.

Security

Professional security is provided for all synagogue services, educational and social events. Our incumbent security supplier informed us in June 2022 that they would be no longer able to service our requirements due to our location and their lack of manpower post-covid. They agreed to continue to provide cover until end of July. A tender for security services was put out and a number of offers received. A new supplier was appointed and started in August. This relationship has been successful to date with a very good level of guarding being provided to ELS. We have again received a grant towards security costs from the CST. The building continues to be protected by CCTV and monitored alarm. The community continues to receive good support and engagement from the local police, particularly over the High Holy Days.

Lettings

After prolonged discussions and involvement of an Independent Surveyor, a new rent was eventually agreed with Creative Minds Nurseries (CMN). Apart from a single letting for a yoga session and hire of the hall for election purposes, CMN remain our sole regular source of rental income. Negotiations for a new lease with CMN will start in late 2023.

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2023

General Administration

Our cheerful and very able new Administrator has now settled in. In addition to routine office work and coping with the wide variety of problems that inevitably arise from time to time, she assisted with the one-off events referred to above.

Communication

Regular E-bulletins are sent to all members, with hard copies being provided on request.

Liberal Judaism

ELS is affiliated to Liberal Judaism, which has 39 communities in the UK, the Republic of Ireland and Denmark.

Interfaith

ELS is represented in both the Hounslow and Ealing Interfaith communities. Hounslow Friends of Faith is a long-established voluntary organisation which organises joint activities and works closely with the Police and Hounslow Council. Among its activities were an Interfaith walk visiting places of worship, Holocaust memorial event, community Iftar meal, talk on Humanism, and a community garden project.

In February, the leader of Ealing Council invited all the Faith leaders in the Borough to a meeting to discuss ways of working together and opening up communication. This group is facilitated by a council officer who has been encouraging faith leaders to put their perspectives into Council and Health Services.

Representatives of local interfaith groups took part in research conducted by our Rabbi and attended the launch of a publication of her work at the Museum of Home. They also attended synagogue events including our Chanukah celebration.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and activities in planning future activities. It is the judgement of the Trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning programmes for the charity.

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2023

Financial review

This year's income of £137,054 was £3,731 less than in the previous year. Although membership subscriptions had been increased by 3% at the AGM in November 2021 (in keeping with the previous year's rate of inflation), a fall in membership numbers of over 6% inevitably resulted in a decrease in subscription income. There was also a significant fall in amounts donated for the High Holy Day Appeal. There was a welcome increase in our grant from CST to help cover our increased security costs, and also, after a two-year absence, a resumption of Events income (from the 'Circus in the Synagogue' and Quiz afternoon).

The apparent decrease in income from Hall Lettings is explained by a change in the way in which allowance has been made for CMN's reimbursement of their share of the costs of utilities (gas, electricity and water). In previous years, this repayment was included in the rental income received from CMN. With the large increase in energy costs, this would considerably exaggerate the true amount of rental income. Hall Lettings income therefore now no longer includes these payments, which are instead used as a credit for our own utility costs, which accordingly now appear to have paradoxically decreased.

Overall expenditure for the year was £13,883 less than in the previous year. This is largely due to a combination in the apparent fall in utility costs referred to above, plus the exceptional Professional and Legal fees that had been incurred in the previous year in association with the rental review process.

Our investments, which had fallen dramatically in value at the start of the Covid-19 outbreak, have now recovered virtually back to their pre-pandemic level and dividends from them continue to provide our third-highest source of income. Council continues to keep their performance and value under regular review.

Our main concerns for the next financial year will be to restore subscription income and also to obtain a grant toward the anticipated £10,000 cost of replacing our Synagogue main doors referred to above under ELS premises.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

- select suitable accounting policies and then 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Ealing Liberal Synagogue

Independent examiner's report to the trustees on the unaudited financial statements of Ealing Liberal Synagogue.

I report on the accounts of Ealing Liberal Synagogue for the year ended 31 March 2023 which are set out on pages 2 to 15.

Respective responsibilities of trustees and independent examiner

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

It is my responsibility to:

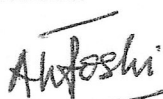
- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Charities; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Arvind L Joshi FCA, CTA, DChA

Levy + Partners Limited
Chartered Accountant
7-8 Ritz Parade
Western Avenue
London
W5 3RA

Date: 21 November 2023

Ealing Liberal Synagogue

Statement of financial activities

For the year ended 31 March 2023

| | Notes | 2023 Total £ | 31/03/22 Total £ |
|---|-------|--------------------|------------------------|
| Income | | | |
| Voluntary income | 2 | 73,320 | 78,781 |
| Activities for generating funds | 3 | 47,899 | 47,605 |
| Investment income | 4 | 15,835 | 14,399 |
| Total income | | <u>137,054</u> | <u>140,785</u> |
| Expenditure | | | |
| Direct Synagogue expenditure | 5 | 82,068 | 76,669 |
| Governance costs | 6 | 53,696 | 72,978 |
| Total expenditure | | <u>135,764</u> | <u>149,647</u> |
| Net movement in funds before other recognised gains and losses | | 1,290 | (8,862) |
| Other recognised gains and losses | | | |
| Gains on investment assets | | 9,819 | 19,529 |
| Net movement in funds | | <u>11,109</u> | <u>10,667</u> |
| Total funds brought forward | | 696,750 | 686,084 |
| Total funds carried forward | | <u>707,859</u> | <u>696,751</u> |


The notes on pages 10 to 15 form an integral part of these financial statements.

Ealing Liberal Synagogue

Balance sheet as at 31 March 2023

| | Notes | 31/03/23 | | 31/03/22 | |
|---|-------|---------------|----------------|---------------|----------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 8 | | 405,251 | | 406,565 |
| Investments | 9 | | 294,048 | | 284,229 |
| | | | <u>699,299</u> | | <u>690,794</u> |
| Current assets | | | | | |
| Stocks | | 48 | | 48 | |
| Debtors | 10 | 160 | | 3,174 | |
| Cash at bank and in hand | | 27,129 | | 19,470 | |
| | | <u>27,337</u> | | <u>22,692</u> | |
| Creditors: amounts falling due within one year | 11 | (18,777) | | (16,736) | |
| Net current assets | | | 8,560 | | 5,956 |
| Net assets | | | <u>707,859</u> | | <u>696,750</u> |
| The funds of the charity: | 13 | | | | |
| Unrestricted income funds | | | 307,859 | | 296,750 |
| Revaluation reserve | | | 400,000 | | 400,000 |
| Total charity funds | | | <u>707,859</u> | | <u>696,750</u> |

The financial statements were approved by the Trustees and signed on behalf of the Council by:


Trustee MICHAEL RUBOV

Date: 21 November 2023.

The notes on pages 10 to 15 form an integral part of these financial statements.

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year. The transition to FRS 102 has resulted in no changes in accounting policies to those applied previously.

1.1. Basis of accounting

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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable except subscriptions and Gift Aid Tax claims, which are recognised on received basis. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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.

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

| | | |
|----------------------------------|---|----------------------------|
| Land and buildings | - | Nil |
| Fixtures, fittings and equipment | - | 20% reducing balance basis |

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2023

1.5. Investments

Investments held as fixed assets are stated at fair value.

1.6. Stock

Stock is valued at the lower of cost and net realisable value.

1.7. Going concern

The financial statements have been prepared on the assumption that the charity is able to carry on operations as a going concern, which trustees consider appropriate having regard to the circumstances.

2. Voluntary income

| | 2023 | 2022 |
|----------------------------------|---------------|---------------|
| | Total | Total |
| | £ | £ |
| Subscriptions | 44,620 | 47,358 |
| LJ Cemetery Scheme annual fee | 6,354 | 6,446 |
| Tax recoverable on subscriptions | 12,081 | 11,987 |
| General donations | 5,482 | 6,790 |
| High Holiday appeal | 2,447 | 5,028 |
| High Holy Day Visitors | 548 | 160 |
| CST Contributions | 1,548 | 417 |
| Other income | 240 | 595 |
| | <u>73,320</u> | <u>78,781</u> |

3. Activities for generating funds

| | 2023 | 2022 |
|---------------|---------------|---------------|
| | Total | Total |
| | £ | £ |
| Hall lettings | 44,869 | 47,605 |
| Events | 3,030 | - |
| | <u>47,899</u> | <u>47,605</u> |

4. Investment income

| | 2023 | 2022 |
|-------------------------|---------------|---------------|
| | Total | Total |
| | £ | £ |
| Income from investments | 15,835 | 14,399 |
| | <u>15,835</u> | <u>14,399</u> |

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2023

5. Direct Synagogue expenditure

| | 2023 Total £ | 2022 Total £ |
|---|--------------------|--------------------|
| Ministers' salary, pension and expenses | 44,322 | 42,244 |
| LJ Capitation | 10,884 | 10,501 |
| LJ Cemetery Scheme | 6,653 | 6,224 |
| Religion school | 2,196 | 2,100 |
| Printing, postage and stationery | 2,687 | 1,974 |
| Events | 173 | - |
| High Holiday and other Services costs | 5,034 | 3,455 |
| Charity donations and gifts | 2,766 | 5,852 |
| Security costs | 7,353 | 4,319 |
| | <u>82,068</u> | <u>76,669</u> |

6. Governance costs

| | 2023 Total £ | 2022 Total £ |
|--|--------------------|--------------------|
| Wages & salaries | 20,256 | 27,092 |
| Heating, lighting & water | 4,759 | 10,410 |
| Repairs & maintenance | 6,917 | 7,712 |
| Asbestos decontamination | - | 1,350 |
| Gardening | 1,450 | 1,780 |
| Insurance | 8,848 | 8,000 |
| Cleaning | 5,705 | 5,050 |
| Accountancy & payroll fees | 2,424 | 2,265 |
| Professional - Legal fees | (1,711) | 5,155 |
| Subscriptions | 543 | - |
| Computer expenses | 738 | 574 |
| Telephone | 988 | 610 |
| Waste collection coss | 701 | 756 |
| Sundries | 293 | 288 |
| Bank charges | 472 | - |
| Health and Safety | - | 296 |
| Depreciation on furniture & office equipment | 1,313 | 1,641 |
| | <u>53,696</u> | <u>72,979</u> |

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2023

7. Employment costs

| | 2023 | 2022 |
|--------------------|--------|--------|
| | £ | £ |
| Wages and salaries | 64,578 | 69,336 |

Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

| | 2023 | 2022 |
|--|--------|--------|
| | Number | Number |
| | 1.3 | 1.3 |

7.1. Trustees' remunerations and benefits

Trustees' received no remunerations of other benefits during the year. (2022: Nil)

Trustees' expenses

Trustees' received no reimbursements of expenses during the year. (2022: Nil).

8. Tangible fixed assets

| | Land and buildings freehold £ | Fixtures, fittings and equipment £ | Total £ |
|---|--|---|------------|
| Cost | | | |
| At 1 April 2022 and At 31 March 2023 | 400,000 | 22,221 | 422,221 |
| Depreciation | | | |
| At 1 April 2022 | - | 15,657 | 15,657 |
| Charge for the year | - | 1,313 | 1,313 |
| At 31 March 2023 | - | 16,970 | 16,970 |
| Net book values | | | |
| At 31 March 2023 | 400,000 | 5,251 | 405,251 |
| At 31 March 2022 | 400,000 | 6,564 | 406,564 |

The Charity's freehold land and buildings were revalued professionally at the year end, at £400,000 on the open market value. It was previously valued professionally in September 2006 at £275,000 on open market value.

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2023

9. Fixed asset investments

| | Total £ |
|----------------------------|--------------------|
| Valuation | |
| At 1 April 2022 | 284,229 |
| Gain/(Loss) on investments | 9,819 |
| At 31 March 2023 | <u>294,048</u> |

10. Debtors

| | Year ended 31/03/23 | Year ended 31/03/22 |
|-------------|------------------------------------|------------------------------------|
| Prepayments | <u>160</u> | <u>3,174</u> |

11. Creditors: amounts falling due within one year

| | Year ended 31/03/23 £ | Year ended 31/03/22 £ |
|-----------------------------------|--|--|
| Other taxes and social security | - | 278 |
| Subscriptions received in advance | 11,476 | 9,372 |
| Rent deposit | 5,411 | 5,364 |
| Accruals | 1,890 | 1,722 |
| | <u>18,777</u> | <u>16,736</u> |

12. Related party transactions

There was no related party transactions during the year.

13. Analysis of net assets between funds

| | Total funds £ |
|---|------------------------------|
| Fund balances at 31 March 2023 as represented by: | |
| Tangible fixed assets | 405,251 |
| Investment assets | 294,048 |
| Current assets | 27,337 |
| Current liabilities | (18,777) |
| | <u>707,859</u> |

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2023

14. Funds

| | At 1 April 2022 £ | Incoming resources £ | Outgoing resources £ | Gain on revaluation of tangible fixed assets £ | At 31 March 2023 £ |
|---------------|----------------------------|----------------------------|----------------------------|--|-----------------------------|
| Charity funds | <u>696,750</u> | <u>137,054</u> | <u>(135,764)</u> | <u>9,819</u> | <u>707,859</u> |

EALING LIBERAL SYNAGOGUE

England & Wales - Charity number 1037099

Accounts

Charity number: 1037099

Ealing Liberal Synagogue
Trustee's report and financial statements
For the year ended 31 March 2022

Ealing Liberal Synagogue

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| Trustees report | 2 - 6 |
| Independent examiners' report | 7 |
| Statement of financial activities | 8 |
| Balance sheet | 9 |
| Notes to the financial statements | 10 - 15 |

Ealing Liberal Synagogue

Legal and administrative information

| | |
|-----------------------------|--|
| Charity number | 1037099 |
| Business address | Lynton Avenue London W13 0EB |
| Trustee | The charity has been given a dispensation by the charity commission from publishing the names of its trustees. |
| Independent Examiner | Arvind Joshi FCA, CTA, DChA Levy + Partners Limited Chartered Accountants 7-8 Ritz Parade Western Avenue London W5 3RA |
| Bankers | National Westminster Bank Plc 1 The Mall Ealing London W5 2PL Santander Bootle Merseyside LE30 4GB |

Ealing Liberal Synagogue

Report of the Trustees For the year ended 31 March 2022

The trustees present their report and the financial statements for the year ended 31 March 2022.

Structure, governance and management

Ealing Liberal Synagogue (ELS) is governed by its Constitution & Rules as revised at an AGM on 15th November 2020. Its property and affairs are under the governance and control of a Council. The Council consists of a President, 2 Vice Presidents, ex officio the Minister (Rabbi), the Chair and 9 ordinary members. The Council has the power to appoint the Minister and other employees, notably the Administrator. ELS's property is vested in the Official Custodian. ELS is affiliated to Liberal Judaism..

Objectives

In summary these are:

- a) The advancement of Liberal Judaism;
- b) Provision of religious services;
- c) Provision of place of worship;
- d) Provision of services and classes for children;
- e) Arranging for burial and cremation of members;
- f) Enabling solemnisation of marriages;
- g) Performing other religious, communal and charitable duties including a Memorial Welfare Fund;
- h) Carrying out other activities relative to above.

Achievements and performance

Membership

| | March 2022 | March 2021 |
|--------------|-------------------|-------------------|
| Full members | 128 | 136 |
| Friends | 28 | 30 |
| Young adults | 4 | 4 |
| Affiliates | 1 | 1 |
| Total | 161 | 171 |

We have unfortunately continued to lose members over the year, but have also had an encouraging increase in interest in the Synagogue from potential new members. Despite the best efforts of the Rabbi and the Membership Secretary, we have struggled to convert these into definite new members. We are however working on new events to attract potential new members, and continue to make contact with every new enquirer.

Services

Throughout the pandemic, all services had taken place only on-line. After emergence from Lockdown and the consequent re-opening of the Synagogue, in April 2021 Council agreed to purchase appropriate audio-visual equipment which would enable live streaming on Zoom of services taking place in the Synagogue building. This allowed us to plan for the provision of multi-access services in which congregants could fully participate either by attending the Synagogue in person or by viewing on-line. These were trialled and successfully introduced in August, prior to the provision of High Holy Day services in September. These were well attended both in person at the Synagogue and at home on Zoom. We have subsequently continued to provide a mix of multi-access and Zoom-only services for Friday nights and Festivals. During the year we also celebrated three B'nei Mitzvahs which had large numbers of people attending both in person and on-line and which were greatly enjoyed by all.

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2022

Education

Having been held on Zoom throughout the pandemic, Cheder sessions have now resumed to taking place in the Synagogue. The Cheder celebrated three B'nei Mitzvahs, and two post Bar Mitzvah students volunteered to return to cheder as teaching assistants.

The 'Gaining Confidence in Hebrew' adult education programme has grown in numbers and remains a popular weekly class. Participants in this programme have led and taken part in a number of Shabbat and festival services, including reading from the Torah. Two new education programmes have been introduced, both of which take place in the Synagogue: Hebrew for Beginners, and tots' Shabbat for the under-fives.

Social/Welfare/Pastoral

With the easing of Lockdown regulations, it once again became possible to open up the Synagogue not only for services as described above but also for social activities. The first of these was a tea party to welcome potential new members and provide an opportunity for long-standing members to catch up with each other. This has subsequently been followed by an afternoon relating the history of Klezmer music, the first of a series of events being held in memory of Arnold Aarons entitled "ELS Jewish Cultural Bites". The popular monthly Friday night Havura suppers have also been reinstated.

Telephone calls, birthday cards and expressions of sympathy to our bereaved members continue to be provided by various helpers, while the Rabbi continued to take care of the many and varied pastoral needs of the community. "Tea and Chat with the Rabbi" both on Zoom and in members' homes continued to be a much-appreciated weekly feature.

ELS Premises

Creative Minds Nurseries were the sole occupants of the building during Lockdown, and the Administrator, who was working from home throughout this period, made regular visits to check on the building. With the easing of Lockdown regulations, Perspex screens were erected prior to the reopening of the building for services and social activities, and audio-visual equipment to enable the streaming of services was also installed. Continuing problems with the heating and boiler have been addressed.

Health & Safety/Maintenance

The annual gas safety, fire extinguisher, CCTV and portable electrical equipment checks were carried out in addition to routine maintenance. Six monthly Asbestos Management inspections continue to be undertaken. Our Covid-19 Risk Assessment Officer ensured that appropriate measures were in place to allow the Synagogue to reopen.

Security

With the re-opening of the Synagogue for services, educational and social events, we reengaged our contracted security provider. However, the government safety grant received via the Community Security Trust was much decreased compared with previous years. The building remains protected by CCTV, and we have continued to receive good support and engagement from the local police.

Lettings

The regular Yoga classes which had taken place in the Sanctuary before the pandemic have unfortunately not resumed, and so Creative Minds Nurseries remain as our sole regular letting.

Rent review negotiations, which had commenced in February 2021, continued and a new rent for the four-year period commencing September 2021 was eventually determined by an Independent Surveyor.

Ealing Liberal Synagogue

Report of the Trustees For the year ended 31 March 2022

General Administration

Our Administrator, who had been with us for just over ten years, retired at the end of June. She has generously continued to provide occasional support when needed. She has been succeeded by our cheerful and very able new Administrator who has coped with a wide variety of problems that inevitably arise from time to time.

The Cleaner and Gardener continue to keep our premises in good order.

Communication

Regular updates are circulated by email, with hard copies being sent on request.

Liberal Judaism

ELS is affiliated to Liberal Judaism (LJ) which has 39 communities in the UK, the Republic of Ireland and Denmark.

Interfaith

A member of the Synagogue Council continues to be an active member of Hounslow Friends of Faith. The Rabbi remains engaged with a number of interfaith groups and has published an interfaith resource guide with contributions from local interfaith participants. The Rabbi has also worked with Ealing Council to design a Holocaust Memorial in Ealing.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and activities and in planning future activities. It is the judgement of the Trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning programmes for the charity.

Ealing Liberal Synagogue

Report of the Trustees For the year ended 31 March 2022

Financial review

This year's total income of £140,785 was £12,218 less than in the previous year. This is largely due to last year's income including a final tranche of £13,786 from the du Broff legacy. The increase in income from Hall Lettings consequent upon the new rental agreement referred to above was largely offset by the decrease in Gift Aid recoverable from subscriptions and donations and the substantial fall in the government safety grant received via the Community Security Trust.

Overall expenditure for the year was £16,366 more than in the previous year. This is largely explained by the full-year costs of Rabbinic employment compared with last year where there was a four-month period where we did not employ a Rabbi and all services were instead provided on an ad hoc basis. The significant increase in our Utility expenses, together with new Professional and Legal fees associated with the rental review process, are both largely balanced by the substantial fall in costs for repairs and maintenance during the year.

Our investments, which had fallen dramatically in value at the start of the Covid-19 pandemic, have continued to make a slow but steady recovery in addition to generating substantial income. Council continues to keep their performance and value under regular review. The £12,000 interest-free loan made available to us last year has now been repaid. The costs involved in the purchase and installation of audio-visual equipment to provide live streaming of services taking place in the Synagogue building has largely been covered by generous donations from Members in response to a fund-raising initiative.

Our main concern for the next financial year will be the anticipated large increases in the costs of our gas and electricity supply. We will be meeting with our tenants, Creative Minds Nurseries, to agree an energy management plan which will hopefully minimise these extra costs. Members' subscription fees will also be increased accordingly.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

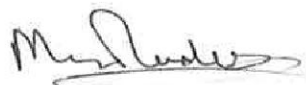
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Ealing Liberal Synagogue

**Report of the Trustees
For the year ended 31 March 2022**

Approved by the Council on: 8 November 2022 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Mrs. [unclear]', written over a horizontal line.

Trustee

Ealing Liberal Synagogue

Independent examiner's report to the trustees on the unaudited financial statements of Ealing Liberal Synagogue.

I report on the accounts of Ealing Liberal Synagogue for the year ended 31 March 2022 which are set out on pages 2 to 15.

Respective responsibilities of trustees and independent examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Charities; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Arvind L Joshi

Arvind L Joshi FCA, CTA, DChA
Levy + Partners Limited
Chartered Accountant
7-8 Ritz Parade
Western Avenue
London
W5 3RA

Date: 8 November 2022

Ealing Liberal Synagogue

Statement of financial activities

For the year ended 31 March 2022

| | Notes | 2022 Total £ | 31/03/21 Total £ |
|---|-------|--------------------|------------------------|
| Income | | | |
| Voluntary income | 2 | 78,781 | 101,117 |
| Activities for generating funds | 3 | 47,605 | 39,252 |
| Investment income | 4 | 14,399 | 12,634 |
| Total income | | <u>140,785</u> | <u>153,003</u> |
| Expenditure | | | |
| Direct Synagogue expenditure | 5 | 76,669 | 67,068 |
| Governance costs | 6 | 72,979 | 66,214 |
| Total expenditure | | <u>149,648</u> | <u>133,282</u> |
| Net movement in funds before other recognised gains and losses | | (8,863) | 19,721 |
| Other recognised gains and losses | | | |
| Gains on investment assets | | 19,529 | 25,220 |
| Net movement in funds | | 10,666 | 44,941 |
| Total funds brought forward | | 686,084 | 641,143 |
| Total funds carried forward | | <u>696,750</u> | <u>686,084</u> |

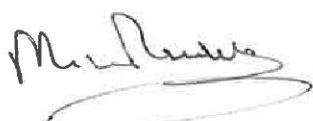
The notes on pages 10 to 15 form an integral part of these financial statements.

Ealing Liberal Synagogue

Balance sheet as at 31 March 2022

| | Notes | 31/03/22 | | 31/03/21 | |
|---|-------|-----------------|----------------|-----------------|----------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 8 | | 406,565 | | 400,915 |
| Investments | 9 | | 284,229 | | 264,700 |
| | | | <u>690,794</u> | | <u>665,615</u> |
| Current assets | | | | | |
| Stocks | | 48 | | 48 | |
| Debtors | 10 | 3,174 | | 137 | |
| Cash at bank and in hand | | 19,470 | | 51,637 | |
| | | <u>22,692</u> | | <u>51,822</u> | |
| Creditors: amounts falling due within one year | 11 | <u>(16,736)</u> | | <u>(31,353)</u> | |
| Net current assets | | | <u>5,956</u> | | <u>20,469</u> |
| Net assets | | | <u>696,750</u> | | <u>686,084</u> |
| The funds of the charity: | | | | | |
| Unrestricted income funds | 13 | | 296,750 | | 286,084 |
| Revaluation reserve | | | 400,000 | | 400,000 |
| Total charity funds | | | <u>696,750</u> | | <u>686,084</u> |

The financial statements were approved by the Trustees and signed on behalf of the Council by:



Trustee

Date: 8 November 2022.

The notes on pages 10 to 15 form an integral part of these financial statements.

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2022

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year. The transition to FRS 102 has resulted in no changes in accounting policies to those applied previously.

1.1. Basis of accounting

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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable except subscriptions and Gift Aid Tax claims, which are recognised on received basis. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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.

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2022

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

| | | |
|----------------------------------|---|----------------------------|
| Land and buildings | - | Nil |
| Fixtures, fittings and equipment | - | 20% reducing balance basis |

1.5. Investments

Investments held as fixed assets are stated at fair value.

1.6. Stock

Stock is valued at the lower of cost and net realisable value.

1.7. Going concern

The financial statements have been prepared on the assumption that the charity is able to carry on operations as a going concern, which trustees consider appropriate having regard to the circumstances.

2. Voluntary income

| | 2022 | 2021 |
|----------------------------------|---------------|----------------|
| | Total | Total |
| | £ | £ |
| Legacies | - | 13,786 |
| Subscriptions | 47,358 | 46,664 |
| LJ Cemetery Scheme annual fee | 6,446 | 6,871 |
| Tax recoverable on subscriptions | 11,987 | 14,288 |
| General donations | 6,790 | 7,983 |
| High Holiday appeal | 5,028 | 2,790 |
| High Holy Day Visitors | 160 | 1,275 |
| CST Contributions | 417 | 5,207 |
| Other income | 595 | 2,253 |
| | <u>78,781</u> | <u>101,117</u> |

3. Activities for generating funds

| | 2022 | 2021 |
|---------------|---------------|---------------|
| | Total | Total |
| | £ | £ |
| Hall lettings | 47,605 | 39,252 |
| | <u>47,605</u> | <u>39,252</u> |

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2022

4. Investment income

| | 2022 Total £ | 2021 Total £ |
|--------------------------|--------------------|--------------------|
| Income from investments | 14,399 | 12,621 |
| Bank interest receivable | - | 13 |
| | <u>14,399</u> | <u>12,634</u> |

5. Direct Synagogue expenditure

| | 2022 Total £ | 2021 Total £ |
|---|--------------------|--------------------|
| Ministers' salary, pension and expenses | 42,244 | 26,547 |
| LJ Capitation | 10,501 | 10,432 |
| LJ Cemetery Scheme | 6,224 | 1,934 |
| LJ Funeral expenses | - | 945 |
| Religion school | 2,100 | 4,224 |
| Printing, postage and stationery | 1,974 | 2,454 |
| High Holiday and other Services costs | 3,455 | 13,123 |
| Charity donations and gifts | 5,852 | 4,799 |
| Training costs | - | 225 |
| Security costs | 4,319 | 2,385 |
| | <u>76,669</u> | <u>67,068</u> |

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2022

6. Governance costs

| | 2022 | 2021 |
|--|---------------|---------------|
| | Total | Total |
| | £ | £ |
| Wages & salaries | 27,092 | 20,992 |
| Heating, lighting & water | 10,410 | 5,962 |
| Repairs & maintenance | 7,712 | 16,206 |
| Asbestos decontamination | 1,350 | 4,570 |
| Gardening | 1,780 | 1,612 |
| Insurance | 8,000 | 7,238 |
| Cleaning | 5,050 | 3,719 |
| Accountancy & payroll fees | 2,265 | 2,052 |
| Professional - Legal fees | 5,155 | - |
| Computer expenses | 574 | 989 |
| Telephone | 610 | 1,072 |
| Waste collection costs | 756 | 755 |
| Caretaker costs | - | 164 |
| Sundries | 288 | 350 |
| Health and Safety | 296 | 305 |
| Depreciation on furniture & office equipment | 1,641 | 229 |
| | <u>72,979</u> | <u>66,215</u> |

7. Employment costs

| | 2022 | 2021 |
|--------------------|---------------|---------------|
| | £ | £ |
| Wages and salaries | <u>66,208</u> | <u>59,231</u> |

Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

| 2022 | 2021 |
|------------|------------|
| Number | Number |
| <u>1.3</u> | <u>1.3</u> |

7.1. Trustees' remunerations and benefits

Trustees' received no remunerations or other benefits during the year. (2021: Nil)

Trustees' expenses

Trustees' received no reimbursements of expenses during the year. (2021: Nil).

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2022

| 8. Tangible fixed assets | Land and buildings freehold £ | Fixtures, fittings and equipment £ | Total £ |
|---------------------------------|--|---|--------------------|
| Cost | | | |
| At 1 April 2021 | 400,000 | 14,931 | 414,931 |
| Additions | - | 7,290 | 7,290 |
| At 31 March 2022 | <u>400,000</u> | <u>22,221</u> | <u>422,221</u> |
| Depreciation | | | |
| At 1 April 2021 | - | 14,015 | 14,015 |
| Charge for the year | - | 1,641 | 1,641 |
| At 31 March 2022 | <u>-</u> | <u>15,656</u> | <u>15,656</u> |
| Net book values | | | |
| At 31 March 2022 | <u>400,000</u> | <u>6,565</u> | <u>406,565</u> |
| At 31 March 2021 | <u>400,000</u> | <u>916</u> | <u>400,916</u> |

The Charity's freehold land and buildings were revalued professionally at the year end, at £400,000 on the open market value. It was previously valued professionally in September 2006 at £275,000 on open market value.

| 9. Fixed asset investments | Total £ |
|-----------------------------------|--------------------|
| Valuation | |
| At 1 April 2021 | 264,700 |
| (Loss) on investments | 19,529 |
| At 31 March 2022 | <u>284,229</u> |

| 10. Debtors | Year ended 31/03/22 | Year ended 31/03/21 |
|--------------------|------------------------------------|------------------------------------|
| Prepayments | <u>3,174</u> | <u>137</u> |

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2022

| 11. Creditors: amounts falling due within one year | Year ended 31/03/22 £ | Year ended 31/03/21 £ |
|--|-----------------------------|-----------------------------|
| Other taxes and social security | 278 | 413 |
| Short Term Loan | - | - |
| Subscriptions received in advance | 9,372 | 11,851 |
| Rent deposit | 5,364 | 5,364 |
| Rent received in advance | - | - |
| Accruals | 1,722 | 13,725 |
| | <u>16,736</u> | <u>31,353</u> |

12. Related party transactions

There was no related party transactions during the year.

13. Analysis of net assets between funds

| | Total funds £ |
|---|------------------|
| Fund balances at 31 March 2022 as represented by: | |
| Tangible fixed assets | 406,565 |
| Investment assets | 284,229 |
| Current assets | 22,692 |
| Current liabilities | <u>(16,736)</u> |
| | <u>696,750</u> |

14. Funds

| | At 1 April 2021 £ | Incoming resources £ | Outgoing resources £ | Gain on revaluation of tangible fixed assets £ | At 31 March 2022 £ |
|---------------|----------------------------|----------------------------|----------------------------|--|-----------------------------|
| Charity funds | <u>686,084</u> | <u>140,785</u> | <u>(149,648)</u> | <u>19,529</u> | <u>696,750</u> |

EALING LIBERAL SYNAGOGUE

England & Wales - Charity number 1037099

Accounts

Charity number: 1037099

Ealing Liberal Synagogue
Trustee's report and financial statements
For the year ended 31 March 2021

Ealing Liberal Synagogue

Contents

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| Independent examiners' report | 7 |
| Statement of financial activities | 8 |
| Balance sheet | 9 |
| Notes to the financial statements | 10 - 15 |

Ealing Liberal Synagogue

Legal and administrative information

| | |
|-----------------------------|--|
| Charity number | 1037099 |
| Business address | Lynton Avenue London W13 0EB |
| Trustee | The charity has been given a dispensation by the charity commission from publishing the names of its trustees. |
| Independent Examiner | Arvind Joshi FCA, CTA, DChA Levy + Partners Limited Chartered Accountants 7-8 Ritz Parade Western Avenue London W5 3RA |
| Bankers | National Westminster Bank Plc 1 The Mall Ealing London W5 2PL Santander Bootle Merseyside LE30 4GB |

Ealing Liberal Synagogue

Report of the Trustees For the year ended 31 March 2021

The trustees present their report and the financial statements for the year ended 31 March 2021.

Structure, governance and management

Ealing Liberal Synagogue (ELS) is governed by its Constitution & Rules as revised at an AGM on 15th November 2020. Its property and affairs are under the governance and control of a Council. The Council consists of a President, 2 Vice Presidents, ex officio the Minister (Rabbi), the Chair and 9 ordinary members. The Council has the power to appoint the Minister and other employees, notably the Administrator. ELS's property is vested in the Official Custodian. ELS is affiliated to Liberal Judaism..

Objectives

In summary these are:

- a) The advancement of Liberal Judaism;
- b) Provision of religious services;
- c) Provision of place of worship;
- d) Provision of services and classes for children;
- e) Arranging for burial and cremation of members;
- f) Enabling solemnisation of marriages;
- g) Performing other religious, communal and charitable duties including a Memorial Welfare Fund;
- h) Carrying out other activities relative to above.

Achievements and performance

Membership

| | March 2021 | March 2020 |
|--------------|-------------------|-------------------|
| Full members | 136 | 149 |
| Friends | 30 | 34 |
| Young adults | 4 | 11 |
| Affiliates | 1 | 1 |
| Total | 171 | 195 |

This year our membership has decreased significantly with many members moving away and 3 passing away. Because of lockdown we had very few enquiries by prospective members. We have however worked hard to look after our members, contacting them frequently and helping out where necessary. Starting services on line we have been able to see a core group of members regularly at Shabbat and High Holy Days.

Services

Our Rabbi retired in August 2020 and all services were provided on an ad hoc basis until our new Rabbi took up her formal appointment in January 2021. Throughout the year all regular services took place on-line, including all the High Holy Day services which were conducted using the Zoom webinar platform and included full music content specially recorded by our choir and in which many Members from Ealing and Reading Synagogues were able to actively participate. Despite the pandemic, all major festivals continue to be celebrated and most minor ones, although these latter were often celebrated on the nearest Shabbat rather than on the precise Hebrew date. We continue to have a regular group of attenders at Erev Shabbat services. The synagogue also has an excellent team of lay leaders who lead services when the Rabbi is absent.

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2021

Education

Cheder: All Cheder sessions have been held on Zoom, led by the Rabbi and Head Teacher (who is also a student Rabbi). These were well attended, but the students missed meeting each other in person.

Adult Education: Torah study sessions were held once a month just before the Shabbat morning service. With a dwindling number of people attending these, they have been replaced by once-weekly 'gaining confidence in Hebrew reading classes' which have become very successful with a strong core group.

Social/Welfare/Pastoral

During Lock Down, weekly telephone calls were made to a small group of our members who either lived alone or did not have Zoom access, to enable them to stay in touch with ELS. Condolence cards were sent to our bereaved members, and birthday cards when appropriate. The Rabbi offers pastoral support to congregants, and she also provides a regular Thursday on-line 'tea and chat' which has a small core group but to which all members are welcome to join in at any time.

ELS Premises

During April 2020 Creative Minds Nursery was closed due to Covid-19. It was possible to have all the radiators in the main halls, large kitchen and toilets replaced during this time. A new extractor fan was installed in the kitchen and wall fan heaters in the main hall. It then became necessary to install a new Boiler in November 2020. However, continuing problems with heating the building will be addressed in the next financial year.

In May 2020 new flooring was laid in the toilets

Creative Minds Nursery continued to be the sole occupants of the building during Lockdown. The Administrator, who was working from home throughout this period, made regular visits to check on the building.

Health & Safety/Maintenance

The annual gas safety, fire extinguisher, CCTV and portable electrical equipment checks were carried out in addition to routine maintenance. Six monthly Asbestos Management inspections are undertaken.

A Covid-19 Risk Assessment Officer was appointed, who together with a small team, has taken responsibility for ensuring the Synagogue premises remain Covid-secure and that appropriate risk assessments take place when needed.

Security

Due to the Covid-19 legislation, and the subsequent lockdowns, there have not been any synagogue services or educational/social events in the synagogue building since March 2020. To this end we have not engaged any paid private security during this period nor applied for any government safety grant via the CST. The building remains protected by CCTV and we have experienced good support and engagement from the local police.

Lettings

The regular Yoga classes which had taken place in the Sanctuary were suspended during the pandemic (although will hopefully restart when appropriate). ELS's only remaining letting was to Creative Minds Nurseries (CMN) under a long-term lease expiring in 2025. Due to the Covid pandemic, it was agreed that one month's rental due from CMN was waived and a second month's rent deferred (and has subsequently been paid). In February 2021 rent review negotiations commenced with CMN to agree an increased rent for the period commencing in September 2021 and ending in summer 2025.

Ealing Liberal Synagogue

Report of the Trustees For the year ended 31 March 2021

General Administration

During Lockdown the Administrator worked largely from home but she was able to visit the building regularly. In January 2021 she gave notice that she would be retiring later in the year and the recruitment process for her successor began in March.

The Cleaner and Gardener were retained from the beginning of Lockdown.

Communication

Regular updates are circulated by email.

Liberal Judaism

ELS are affiliated to Liberal Judaism (LJ) which has 39 communities in the UK, the Republic of Ireland and Denmark.

Interfaith

Our Rabbi has made connections and become a member of Hounslow Friends of Faith as well as being involved with community events with Ealing Council such as participating in the Holocaust Memorial Day service. She has also participated in the Liberal Jewish Biennial and curated the launch of the Lily's Legacy Exhibition at the Weiner Library.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and activities and in planning future activities. It is the judgement of the Trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning programmes for the charity.

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2021

Financial review

This year's total income of £153,003 was £7,643 less than the previous year's, principally due to loss of rental income referred to above in the Lettings section, a fall in general donations, and reduced dividend income from our investments. These significant decreases were partially offset by a final tranche of £13,786 from the du Broff legacy, an increase in Gift Aid (reflecting generous donations in the previous year), and a delayed contribution from the Community Security Trust (CST).

The apparent dramatic fall in expenditure compared with the previous financial year is largely due to the fact that last year's financial statements included an unexpected extra £62,384 cost of dealing with asbestos decontamination. Taking this into account, this year's expenditure is still £19,093 less than last year's. This reduction is almost entirely accounted for by the dramatic decrease in security costs already referred to together with a four-month period where we did not employ a Rabbi and all services were instead provided on an ad hoc basis.

Our investments, which had fallen drastically in value at the start of the Covid-19 pandemic, have shown a slow but steady recovery. Council continues to keep their performance and value under frequent review. In May 2020 when there was a predicted fall in rental income and a concern about our cash flow, Council decided not to sell any investments at a time when their value had decreased, but instead ask ELS Members to make interest-free loans available if needed. A total of £12,000 was accepted; fortunately there has been no need to use this and the amount will be repaid in the next financial year.

It is anticipated that rental income will increase in the next financial year when a new agreement is negotiated with Creative Minds Nurseries, and that investment values and dividends will return to pre-Covid levels. Members' subscription fees will be increased in keeping with inflation. Purchase of new audio-visual equipment to allow for multi-access services (simultaneously on-line and in-person at the re-opened Synagogue) will be at least partly funded by appropriate fund-raising.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

- select suitable accounting policies and then 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 charity will continue in operation.

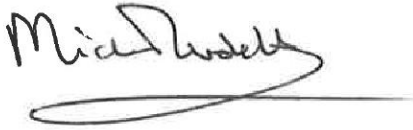
Ealing Liberal Synagogue

Report of the Trustees For the year ended 31 March 2021

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Council on: 9 November 2021 and signed on their behalf by:

Trustee

A handwritten signature in black ink, appearing to read "Michael Woodley", with a long horizontal flourish underneath.

Ealing Liberal Synagogue

Independent examiner's report to the trustees on the unaudited financial statements of Ealing Liberal Synagogue.

I report on the accounts of Ealing Liberal Synagogue for the year ended 31 March 2021 which are set out on pages 2 to 15.

Respective responsibilities of trustees and independent examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Charities; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Arvind L. Joshi FCA, CTA, DChA

Levy & Partners Limited

Chartered Accountant

7-8 Ritz Parade

Western Avenue

London

W5 3RA

Date: 9 November 2021

Ealing Liberal Synagogue

Statement of financial activities

For the year ended 31 March 2021

| | Notes | 2021 Total £ | 31/03/20 Total £ |
|---|-------|--------------------|------------------------|
| Income | | | |
| Voluntary income | 2 | 101,117 | 96,314 |
| Activities for generating funds | 3 | 39,252 | 47,627 |
| Investment income | 4 | 12,634 | 16,705 |
| Total income | | <u>153,003</u> | <u>160,646</u> |
| Expenditure | | | |
| Direct Synagogue expenditure | 5 | 67,068 | 92,108 |
| Governance costs | 6 | 66,215 | 122,652 |
| Total expenditure | | <u>133,283</u> | <u>214,760</u> |
| Net movement in funds before other recognised gains and losses | | 19,720 | (54,114) |
| Other recognised gains and losses | | | |
| Gains/(Losses) on investment assets | | 25,220 | (63,743) |
| Net movement in funds | | 44,940 | (117,857) |
| Total funds brought forward | | 641,143 | 759,000 |
| Total funds carried forward | | <u>686,083</u> | <u>641,143</u> |

The notes on pages 10 to 15 form an integral part of these financial statements.

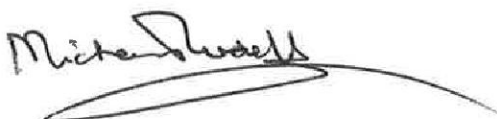
Ealing Liberal Synagogue

Balance sheet as at 31 March 2021

| | Notes | £ | 31/03/21 £ | £ | 31/03/20 £ |
|---|-------|-----------------|----------------|-----------------|----------------|
| Fixed assets | | | | | |
| Tangible assets | 8 | | 400,915 | | 401,144 |
| Investments | 9 | | 264,700 | | 239,480 |
| | | | <u>665,615</u> | | <u>640,624</u> |
| Current assets | | | | | |
| Stocks | | 48 | | 48 | |
| Debtors | 10 | 137 | | 137 | |
| Cash at bank and in hand | | 51,637 | | 21,691 | |
| | | <u>51,822</u> | | <u>21,876</u> | |
| Creditors: amounts falling due within one year | 11 | <u>(31,353)</u> | | <u>(21,357)</u> | |
| Net current assets | | | <u>20,469</u> | | <u>519</u> |
| Net assets | | | <u>686,084</u> | | <u>641,143</u> |
| The funds of the charity: | 13 | | | | |
| Unrestricted income funds | | | 286,084 | | 241,143 |
| Revaluation reserve | | | 400,000 | | 400,000 |
| Total charity funds | | | <u>686,084</u> | | <u>641,143</u> |

The financial statements were approved by the Trustees and signed on behalf of the Council by:

Trustee



Date: 9 November 2021.

The notes on pages 10 to 15 form an integral part of these financial statements.

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year. The transition to FRS 102 has resulted in no changes in accounting policies to those applied previously.

1.1. Basis of accounting

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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable except subscriptions and Gift Aid Tax claims, which are recognised on received basis. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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.

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2021

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

| | | |
|----------------------------------|---|----------------------------|
| Land and buildings | - | Nil |
| Fixtures, fittings and equipment | - | 20% reducing balance basis |

1.5. Investments

Investments held as fixed assets are stated at fair value.

1.6. Stock

Stock is valued at the lower of cost and net realisable value.

1.7. Going concern

The financial statements have been prepared on the assumption that the charity is able to carry on operations as a going concern, which trustees consider appropriate having regard to the circumstances.

2. Voluntary income

| | 2021 | 2020 |
|----------------------------------|----------------|---------------|
| | Total | Total |
| | £ | £ |
| Legacies | 13,786 | 10,000 |
| Subscriptions | 46,664 | 46,372 |
| LJ Cemetery Scheme annual fee | 6,871 | 6,380 |
| Tax recoverable on subscriptions | 14,288 | 10,847 |
| General donations | 7,983 | 15,219 |
| High Holiday appeal | 2,790 | 5,055 |
| High Holy Day Visitors | 1,275 | 795 |
| CST Contributions | 5,207 | 1,144 |
| Other income | 2,253 | 502 |
| | <u>101,117</u> | <u>96,314</u> |

3. Activities for generating funds

| | 2021 | 2020 |
|---------------|---------------|---------------|
| | Total | Total |
| | £ | £ |
| Hall lettings | 39,252 | 46,037 |
| Events | - | 1,590 |
| | <u>39,252</u> | <u>47,627</u> |

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2021

4. Investment income

| | 2021 Total £ | 2020 Total £ |
|--------------------------|--------------------|--------------------|
| Income from investments | 12,621 | 16,705 |
| Bank interest receivable | 13 | - |
| | <u>12,634</u> | <u>16,705</u> |

5. Direct Synagogue expenditure

| | 2021 Total £ | 2020 Total £ |
|---|--------------------|--------------------|
| Ministers' salary, pension and expenses | 26,547 | 46,644 |
| LJ Capitation | 10,432 | 10,290 |
| LJ Cemetery Scheme | 1,934 | 6,507 |
| LJ Funeral expenses | 945 | 780 |
| Religion school | 4,224 | 3,736 |
| Printing, postage and stationery | 2,454 | 2,168 |
| Events | - | 1,686 |
| High Holiday and other Services costs | 13,123 | 2,520 |
| Charity donations and gifts | 4,799 | 4,797 |
| Training costs | 225 | 1,419 |
| Security costs | 2,385 | 11,561 |
| | <u>67,068</u> | <u>92,108</u> |

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2021

6. Governance costs

| | 2021 Total £ | 2020 Total £ |
|--|--------------------|--------------------|
| Wages & salaries | 20,992 | 20,215 |
| Heating, lighting & water | 5,962 | 6,629 |
| Repairs & maintenance | 16,206 | 13,380 |
| Asbestos decontamination | 4,570 | 62,384 |
| Gardening | 1,612 | 1,809 |
| Insurance | 7,238 | 6,576 |
| Cleaning | 3,719 | 3,959 |
| Accountancy & payroll fees | 2,052 | 2,160 |
| Computer expenses | 989 | 1,102 |
| Telephone | 1,072 | 891 |
| Waste collection costs | 755 | 896 |
| Caretaker costs | 164 | 1,640 |
| Sundries | 350 | 725 |
| Health and Safety | 305 | - |
| Depreciation on furniture & office equipment | 229 | 286 |
| | <u>66,215</u> | <u>122,652</u> |

7. Employment costs

| | 2021 £ | 2020 £ |
|--------------------|---------------|---------------|
| Wages and salaries | <u>66,208</u> | <u>59,231</u> |

Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

| | 2021 Number | 2020 Number |
|--|----------------|----------------|
| | <u>1.3</u> | <u>1.3</u> |

7.1. Trustees' remunerations and benefits

Trustees' received no remunerations or other benefits during the year. (2020: Nil)

Trustees' expenses

Trustees' received no reimbursements of expenses during the year. (2020: Nil).

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2021

| 8. Tangible fixed assets | Land and buildings freehold £ | Fixtures, fittings and equipment £ | Total £ |
|---|--|---|------------|
| Cost | | | |
| At 1 April 2020 and At 31 March 2021 | 400,000 | 14,931 | 414,931 |
| Depreciation | | | |
| At 1 April 2020 | - | 13,787 | 13,787 |
| Charge for the year | - | 229 | 229 |
| At 31 March 2021 | - | 14,016 | 14,016 |
| Net book values | | | |
| At 31 March 2021 | 400,000 | 915 | 400,915 |
| At 31 March 2020 | 400,000 | 1,144 | 401,144 |

The Charity's freehold land and buildings were revalued professionally at the year end, at £400,000 on the open market value. It was previously valued professionally in September 2006 at £275,000 on open market value.

| 9. Fixed asset investments | Total £ |
|----------------------------|------------|
| Valuation | |
| At 1 April 2020 | 239,480 |
| (Loss) on investments | 25,220 |
| At 31 March 2021 | 264,700 |

| 10. Debtors | Year ended 31/03/21 | Year ended 31/03/20 |
|-------------|---------------------------|---------------------------|
| Prepayments | 137 | 137 |

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2021

| 11. Creditors: amounts falling due within one year | Year ended 31/03/21 £ | Year ended 31/03/20 £ |
|--|-----------------------------|-----------------------------|
| Other taxes and social security | 413 | 19 |
| Short Term Loan | 12,000 | - |
| Subscriptions received in advance | 11,851 | 8,199 |
| Rent deposit | 5,364 | 5,364 |
| Rent received in advance | - | 6,050 |
| Accruals | 1,725 | 1,725 |
| | <u>31,353</u> | <u>21,357</u> |

12. Related party transactions

There was no related party transactions during the year.

13. Analysis of net assets between funds

| | Total funds £ |
|---|------------------|
| Fund balances at 31 March 2021 as represented by: | |
| Tangible fixed assets | 400,915 |
| Investment assets | 264,700 |
| Current assets | 51,822 |
| Current liabilities | (31,353) |
| | <u>686,084</u> |

14. Funds

| | At 1 April 2020 £ | Incoming resources £ | Outgoing resources £ | Gain on revaluation of tangible fixed assets £ | At 31 March 2021 £ |
|---------------|----------------------------|----------------------------|----------------------------|--|-----------------------------|
| Charity funds | <u>641,143</u> | <u>153,003</u> | <u>(133,282)</u> | <u>25,220</u> | <u>686,084</u> |