

WEST END GREAT SYNAGOGUE

England & Wales · Charity number 1076252

Details

Status Registered

Legal form Other

Registered 1999-06-24

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

Contact

Address West End Great Synagogue
36-40 Hallam Street
London
W1W 6NW

Phone 020 7637 1313

Email wegs@clara.co.uk

Activities

Objects: TO ADVANCE THE ORTHODOX JEWISH RELIGION AND IN PARTICULAR BY ESTABLISHING AND MAINTAINING REGULAR SABBATH AND OTHER RELIGIOUS SERVICES AT WHICH THE FORM OF WORSHIP AND RELIGIOUS OBSERVANCES SHALL BE IN ACCORDANCE WITH THE POLISH OR GERMAN RITUAL LAID DOWN FOR ORTHODOX SYNAGOGUES BY THE CHIEF RABBI OF THE UNITED KINGDOM AND THE COMMONWEALTH.

Activities: The provision of regular Sabbath and other religious services in advancement of Orthodox Jewish Religion. The area of operation is in and around London.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- City Of Westminster

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£46,381	£42,432	-	-
2023-12-31	£46,997	£55,253	-	-
2022-12-31	£42,763	£39,726	-	-
2021-12-31	£46,101	£161,057	-	-
2020-12-31	£80,149	£33,570	-	-

Trustees

Name	Role	Appointed
HARVEY LAWRENCE	Chair	2012-10-25
David Feldman		2015-06-28
JOHN LONDON		
Sir Michael Pepper		2017-06-26

Accounts

Charity registration number 1076252 (England and Wales)

WEST END GREAT SYNAGOGUE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

WEST END GREAT SYNAGOGUE

LEGAL AND ADMINISTRATIVE INFORMATION

BOARD OF MANAGEMENT

Joint Presidents	Mr. Harvey Lawrence and Dr. John London
Joint Treasurers	Mr. Harvey Lawrence and Dr. John London
Trustees	Mr. Harvey Lawrence Dr. John London Mr. David Feldman Sir Michael Pepper

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity number	1076252
Principal address	36 Hallam Street London W1W 6NW
Auditor	Harold Everett Wreford LLP Portland Suite Audley House 12-12a Margaret Street London W1W 8JQ
Bankers	Barclays Bank PLC

WEST END GREAT SYNAGOGUE

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WEST END GREAT SYNAGOGUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity's objects are to advance the Orthodox Jewish Religion and in particular enabling its members to attend Sabbath and other religious services at which the form of worship and religious observances shall be in accordance with Polish or German Ritual laid down for Orthodox Synagogues by the Chief Rabbi of the United Kingdom and the Commonwealth. The policies adopted in furtherance of these objects are those of maintaining the Synagogue's charitable work to an ever increasing elderly community, and for the public benefit, and there has been no change in these policies during the year.

In February 2019 the charity entered into an Agreement with the United Synagogue, inter alia putting in place arrangements whereby the members of the West End Great Synagogue's congregation would be allowed to participate in the regular religious services of the Central Synagogue, Hallam Street, London W1W 6NW, the latter being a Member Synagogue of the United Synagogue. As part of this Agreement, Central Synagogue is providing office administration services to the charity, the charity no longer accepts new members, and the level of current membership fees is frozen for life.

The charity is committed to enabling as many people as possible to pray at services. The Synagogue's former Minister is now employed by the Central Synagogue where he continues to minister to the charity's members and also acts as a Chaplain to St. Mary's Hospital.

During the year the charity continued to solicit for donations and membership renewal fees with the aim of pursuing its objectives.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Board of Management has complied with its duty under section 4 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Charity Commission. The Board meets regularly and agrees broad strategy and areas of activity for the charity including consideration of grant making, reserves and risk management policies and performance.

Achievements and performance

During the year the charity continued with the provision of regular Sabbath and other religious services. The administrative and reporting functions continued to be reviewed during the year and, where necessary, steps were implemented to improve the administrative operations and information flow within the organisation.

At the end of the year there were 302 (2023 - 313) members, comprising:

Married couples	65 (2023 - 65)
Single males	51 (2023 - 52)
Single females	121 (2023 - 131)

Financial review

The charity received total income of £46,381 (2023 - £46,997) including contributions from members of £30,536 (2023 - £30,653). After accounting for Synagogue expenses, donations and administration costs the charity had net income of £3,949 (2023 - expenditure of £8,256), which included donations paid totalling £28,600 (2023 - £35,700).

Income tax recoverable in relation to donations received under Gift Aid is recognised when recovered.

WEST END GREAT SYNAGOGUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

At the end of the financial year the reserves of the charity were £13,807 (2023 - £9,858), which the Board of Management has reviewed. This review encompassed the nature of the income and expenditure streams, the need to match income with the financial commitments and the nature of the reserves. The review concluded that to allow the charity to be managed efficiently and to provide a buffer for uninterrupted services, reserves should be maintained at the year end level.

The Board of Management has conducted its own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. The major risk faced by the Synagogue is that of the adequacy of income to cover all its expenses. In order to minimise this risk the Board reviews members' contributions and return on investments at regular intervals.

Structure, governance and management

West End Great Synagogue became a registered charity on 24 June 1999, and is governed by its laws adopted on 14 March 1999 as amended by special resolution on 23 June 2013.

The trustees who served during the year were:

Mr. Harvey Lawrence

Dr. John London

Mr. David Feldman

Sir Michael Pepper

The power of appointment of new or additional members is vested in the current members of the charity as well as the current members of the Board of Management.

The charity is organised so that the trustees meet regularly to manage its affairs. Mr. H. Lawrence has been appointed by the trustees to oversee the day to day operations of the charity.

The charity has no relationships with related parties as defined within the SORP.

Post-balance sheet events

The trustees are of the opinion that the Covid virus could have a negative effect on the charity's activities during the next year, but that they are unable to judge to what extent. The trustees and the charity's management actively monitor developments.

On behalf of the trustees

Mr. Harvey Lawrence

Joint President

Dated: 10 July 2025

WEST END GREAT SYNAGOGUE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- 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 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

WEST END GREAT SYNAGOGUE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF WEST END GREAT SYNAGOGUE

Opinion

We have audited the financial statements of West End Great Synagogue (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

WEST END GREAT SYNAGOGUE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WEST END GREAT SYNAGOGUE

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

(Senior Statutory Auditor)

For and on behalf of Harold Everett Wreford LLP, Statutory Auditor

Chartered Accountants

Portland Suite

Audley House

12-12a Margaret Street

London

W1W 8JQ

17 July 2025

Harold Everett Wreford LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

WEST END GREAT SYNAGOGUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:					
Donations and legacies	3	12,842	16,342	-	16,342
Charitable activities	4	30,536	30,653	-	30,653
Investments	5	3,003	2	-	2
Total income		<u>46,381</u>	<u>46,997</u>	<u>-</u>	<u>46,997</u>
Expenditure on:					
<u>Charitable activities</u>					
Donations	6	28,600	35,700	-	35,700
Governance costs	6	13,832	19,508	45	19,553
Total charitable expenditure		<u>42,432</u>	<u>55,208</u>	<u>45</u>	<u>55,253</u>
Total expenditure		<u>42,432</u>	<u>55,208</u>	<u>45</u>	<u>55,253</u>
Net income/(expenditure)		3,949	(8,211)	(45)	(8,256)
Transfers between funds		-	17,832	(17,832)	-
Net movement in funds	8	3,949	9,621	(17,877)	(8,256)
Reconciliation of funds:					
Fund balances at 1 January 2024		9,858	237	17,877	18,114
Fund balances at 31 December 2024		<u>13,807</u>	<u>9,858</u>	<u>-</u>	<u>9,858</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WEST END GREAT SYNAGOGUE

BALANCE SHEET

AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		2		71
Current assets					
Debtors	12	4,971		3,551	
Cash at bank and in hand		14,320		11,204	
		<u>19,291</u>		<u>14,755</u>	
Creditors: amounts falling due within one year	13	<u>(5,486)</u>		<u>(4,968)</u>	
Net current assets			13,805		9,787
Total assets less current liabilities			<u>13,807</u>		<u>9,858</u>
The funds of the charity					
Unrestricted funds			13,807		9,858
			<u>13,807</u>		<u>9,858</u>

The financial statements were approved by the trustees on 10 July 2025

Mr. Harvey Lawrence
Joint President

Dr. John London
Joint President

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

West End Great Synagogue is a registered charity, and is governed by its laws adopted on 14 March 1999 as amended by special resolution on 23 June 2013.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Unrestricted funds are membership contributions, donations and other incoming resources receivable for the objects of the charity without further specified purpose and are available as general funds.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation. Legacies are accounted for on a cash basis.

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised in the period in which they are incurred and are allocated to the particular activity where the cost relates directly to that activity. The cost of overall direction and administration, comprising salaries and overhead costs of the central function, is not apportioned.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% straight-line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Sefer Torah Scrolls are stated at the Board of Management's valuation as at the balance sheet date.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	7,862	11,182
Grants	4,980	5,160
	<u>12,842</u>	<u>16,342</u>

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

4 Membership contributions

	Membership contributions receivable 2024 £	Membership contributions receivable 2023 £
Contributions within charitable activities	30,536	30,653

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	3,003	2

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Charitable activities

	Donations	Governance	Reversal of provision for irrecoverabl e loans	Total 2024	Total 2023
	£	£	£	£	£
Depreciation and impairment	-	69	-	69	138
Office expenses	-	10,763	-	10,763	16,415
Audit and accountancy	-	3,000	-	3,000	3,000
	-	13,832	-	13,832	19,553
Grant funding of activities (see note 7)	28,600	-	-	28,600	35,700
	28,600	13,832	-	42,432	55,253

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Grants payable

	Donations 2024 £	Donations 2023 £
Grants to institutions (2 grants):		
Central Synagogue London	28,500	35,700
Other	100	-
	<u>28,600</u>	<u>35,700</u>

8 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	3,000	3,000
Depreciation of owned tangible fixed assets	69	138
	<u>3,069</u>	<u>3,138</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration, other benefits or reimbursement of expenses from the charity during the year.

10 Employees

There were no employees during the year.

There were no employees whose annual remuneration was £60,000 or more.

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

11 Tangible fixed assets

	Sefer Torah Scrolls	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 January 2024	2	838	840
At 31 December 2024	2	838	840
Depreciation and impairment			
At 1 January 2024	-	769	769
Depreciation charged in the year	-	69	69
At 31 December 2024	-	838	838
Carrying amount			
At 31 December 2024	2	-	2
At 31 December 2023	2	69	71

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	4,960	3,494
Prepayments and accrued income	11	57
	4,971	3,551

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,138	1,684
Other creditors	230	230
Accruals and deferred income	3,118	3,054
	5,486	4,968

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	9,858	46,381	(42,432)	-	13,807
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	237	46,997	(55,208)	17,832	9,858
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

15 Financial commitments, guarantees and contingent liabilities

The charity has entered into an arrangement with Central Synagogue London whereby members' fees and certain other amounts collected by the charity are remitted as donations on a regular basis to Central Synagogue after making allowance for the charity's governance costs.

16 Events after the reporting date

The Trustees believe that the on-going effects of Covid-19 could have a negative effect on the charity's activities during the next year, but that they are currently unable to quantify this. The Trustees and the charity's management actively monitor developments.

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Accounts

WEST END GREAT SYNAGOGUE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

WEST END GREAT SYNAGOGUE

LEGAL AND ADMINISTRATIVE INFORMATION

BOARD OF MANAGEMENT

Joint Presidents	Mr. Harvey Lawrence and Dr. John London
Joint Treasurers	Mr. Harvey Lawrence and Dr. John London
Trustees	Mr. Harvey Lawrence Dr. John London Mr. David Feldman Sir Michael Pepper

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity number	1076252
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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity's objects are to advance the Orthodox Jewish Religion and in particular enabling its members to attend Sabbath and other religious services at which the form of worship and religious observances shall be in accordance with Polish or German Ritual laid down for Orthodox Synagogues by the Chief Rabbi of the United Kingdom and the Commonwealth. The policies adopted in furtherance of these objects are those of maintaining the Synagogue's charitable work to an ever increasing elderly community, and for the public benefit, and there has been no change in these policies during the year.

In February 2019 the charity entered into an Agreement with the United Synagogue, inter alia putting in place arrangements whereby the members of the West End Great Synagogue's congregation would be allowed to participate in the regular religious services of the Central Synagogue, Hallam Street, London W1W 6NW, the latter being a Member Synagogue of the United Synagogue. As part of this Agreement, Central Synagogue is providing office administration services to the charity, the charity no longer accepts new members, and the level of current membership fees is frozen for life.

The charity is committed to enabling as many people as possible to pray at services. The Synagogue's former Minister is now employed by the Central Synagogue where he continues to minister to the charity's members and also acts as a Chaplain to St. Mary's Hospital.

During the year the charity continued to solicit for donations and membership renewal fees with the aim of pursuing its objectives.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Board of Management has complied with its duty under section 4 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Charity Commission. The Board meets regularly and agrees broad strategy and areas of activity for the charity including consideration of grant making, reserves and risk management policies and performance.

Achievements and performance

During the year the charity continued with the provision of regular Sabbath and other religious services. The administrative and reporting functions continued to be reviewed during the year and, where necessary, steps were implemented to improve the administrative operations and information flow within the organisation.

At the end of the year there were 313 (2022 - 326) members, comprising:

Married couples	65 (2022 - 68)
Single males	52 (2022 - 53)
Single females	131 (2022 - 137)

Financial review

The charity received total income of £46,997 (2022 - £42,763) including contributions from members of £30,653 (2022 - £37,111). After accounting for Synagogue expenses, donations and administration costs the charity had net expenditure of £8,256 (2022 - income of £3,037), which included donations paid totalling £35,700 (2022 - £20,700).

Income tax recoverable in relation to donations received under Gift Aid is recognised when recovered.

WEST END GREAT SYNAGOGUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

At the end of the financial year the reserves of the charity were £9,858 (2022 - £18,114), which the Board of Management has reviewed. This review encompassed the nature of the income and expenditure streams, the need to match income with the financial commitments and the nature of the reserves. The review concluded that to allow the charity to be managed efficiently and to provide a buffer for uninterrupted services, reserves should be maintained at the year end level.

The Board of Management has conducted its own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. The major risk faced by the Synagogue is that of the adequacy of income to cover all its expenses. In order to minimise this risk the Board reviews members' contributions and return on investments at regular intervals.

Structure, governance and management

West End Great Synagogue became a registered charity on 24 June 1999, and is governed by its laws adopted on 14 March 1999 as amended by special resolution on 23 June 2013.

The trustees who served during the year were:

Mr. Harvey Lawrence

Dr. John London

Mr. David Feldman

Sir Michael Pepper

The power of appointment of new or additional members is vested in the current members of the charity as well as the current members of the Board of Management.

The charity is organised so that the trustees meet regularly to manage its affairs. Mr. H. Lawrence has been appointed by the trustees to oversee the day to day operations of the charity.

The charity has no relationships with related parties as defined within the SORP.

Post-balance sheet events

The Trustees estimate that the outbreak of the virus Covid-19 could have a negative effect on the charity's activities during the next year, but that they are currently unable to judge how large. The Trustees and the charity's management actively monitor developments.

On behalf of the trustees

Mr. Harvey Lawrence

Joint President

Dated: 16 September 2024

WEST END GREAT SYNAGOGUE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- 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 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

WEST END GREAT SYNAGOGUE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF WEST END GREAT SYNAGOGUE

Opinion

We have audited the financial statements of West End Great Synagogue (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

WEST END GREAT SYNAGOGUE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF WEST END GREAT SYNAGOGUE

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Harold Everett Wreford LLP

17 September 2024

**Chartered Accountants
Statutory Auditor**

Portland Suite
Audley House
12-12a Margaret Street
London
W1W 8JQ

Harold Everett Wreford LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

WEST END GREAT SYNAGOGUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	16,342	-	16,342	5,652	-	5,652
Charitable activities	4	30,653	-	30,653	37,111	-	37,111
Investments	5	2	-	2	-	-	-
Total income		<u>46,997</u>	<u>-</u>	<u>46,997</u>	<u>42,763</u>	<u>-</u>	<u>42,763</u>
Expenditure on:							
<u>Charitable activities</u>							
Donations	6	35,700	-	35,700	20,700	-	20,700
Governance costs	6	19,508	45	19,553	18,980	46	19,026
Total charitable expenditure		<u>55,208</u>	<u>45</u>	<u>55,253</u>	<u>39,680</u>	<u>46</u>	<u>39,726</u>
Total expenditure		<u>55,208</u>	<u>45</u>	<u>55,253</u>	<u>39,680</u>	<u>46</u>	<u>39,726</u>
Net income/(expenditure)		(8,211)	(45)	(8,256)	3,083	(46)	3,037
Transfers between funds		17,832	(17,832)	-	-	-	-
Net movement in funds	8	9,621	(17,877)	(8,256)	3,083	(46)	3,037
Reconciliation of funds:							
Fund balances at 1 January 2023		237	17,877	18,114	(2,846)	17,923	15,077
Fund balances at 31 December 2023		<u>9,858</u>	<u>-</u>	<u>9,858</u>	<u>237</u>	<u>17,877</u>	<u>18,114</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WEST END GREAT SYNAGOGUE

BALANCE SHEET

AS AT 31 DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		71		209
Current assets					
Debtors	12	3,551		7,303	
Cash at bank and in hand		11,204		16,913	
		<u>14,755</u>		<u>24,216</u>	
Creditors: amounts falling due within one year	13	<u>(4,968)</u>		<u>(6,311)</u>	
Net current assets			9,787		17,905
Total assets less current liabilities			<u>9,858</u>		<u>18,114</u>
The funds of the charity					
Restricted income funds	14		-		17,877
Unrestricted funds			9,858		237
			<u>9,858</u>		<u>18,114</u>

The financial statements were approved by the trustees on 16 September 2024

Mr. Harvey Lawrence
Joint President

Dr. John London
Joint President

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

West End Great Synagogue is a registered charity, and is governed by its laws adopted on 14 March 1999 as amended by special resolution on 23 June 2013.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Unrestricted funds are membership contributions, donations and other incoming resources receivable for the objects of the charity without further specified purpose and are available as general funds.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation. Legacies are accounted for on a cash basis.

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised in the period in which they are incurred and are allocated to the particular activity where the cost relates directly to that activity. The cost of overall direction and administration, comprising salaries and overhead costs of the central function, is not apportioned.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% straight-line
--------------------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Sefer Torah Scrolls are stated at the Board of Management's valuation as at the balance sheet date.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	11,182	1,682
Grants	5,160	3,970
	<u>16,342</u>	<u>5,652</u>

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

4 Membership contributions

	Membership contributions receivable 2023 £	Membership contributions receivable 2022 £
Contributions within charitable activities	30,653	37,111
	<u> </u>	<u> </u>

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	2	-
	<u> </u>	<u> </u>

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Charitable activities

	Donations	Governance	Reversal of provision for irrecoverabl e loans	Total 2023	Total 2022
	£	£	£	£	£
Depreciation and impairment	-	138	-	138	138
Office expenses	-	16,415	-	16,415	15,888
Audit and accountancy	-	3,000	-	3,000	3,000
	-	19,553	-	19,553	19,026
Grant funding of activities (see note 7)	35,700	-	-	35,700	20,700
	35,700	19,553	-	55,253	39,726

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

7 Grants payable

	Donations 2023 £	Donations 2022 £
Grants to institutions:		
Central Synagogue London	35,700	20,700
	<u> </u>	<u> </u>

8 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	138	138
	<u> </u>	<u> </u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration, other benefits or reimbursement of expenses from the charity during the year.

10 Employees

There were no employees during the year.

There were no employees whose annual remuneration was £60,000 or more.

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

11 Tangible fixed assets

	Sefer Torah Scrolls	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 January 2023	2	838	840
At 31 December 2023	2	838	840
Depreciation and impairment			
At 1 January 2023	-	631	631
Depreciation charged in the year	-	138	138
At 31 December 2023	-	769	769
Carrying amount			
At 31 December 2023	2	69	71
At 31 December 2022	2	207	209

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	3,494	6,751
Prepayments and accrued income	57	552
	3,551	7,303

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,684	2,561
Other creditors	230	230
Accruals and deferred income	3,054	3,520
	4,968	6,311

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Resources expended	Transfers	At 31 December 2023
	£	£	£	£
Bank balance	17,775	-	(17,775)	-
Debtors	102	(45)	(57)	-
	<u>17,877</u>	<u>(45)</u>	<u>(17,832)</u>	<u>-</u>
	<u><u>17,877</u></u>	<u><u>(45)</u></u>	<u><u>(17,832)</u></u>	<u><u>-</u></u>
Previous year:	At 1 January 2022	Resources expended	Transfers	At 31 December 2022
	£	£	£	£
Bank balance	17,775	-	-	17,775
Debtors	148	(46)	-	102
	<u>17,923</u>	<u>46</u>	<u>-</u>	<u>17,877</u>
	<u><u>17,923</u></u>	<u><u>46</u></u>	<u><u>-</u></u>	<u><u>17,877</u></u>

The restricted funds were solely for the purpose of the maintenance, cleaning and insurance of a specific tombstone for a period of 20 years. The restriction on the use of these funds ceased on 14 September 2023, from which date they were reclassified as unrestricted funds.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	237	46,997	(55,208)	17,832	9,858
	<u>237</u>	<u>46,997</u>	<u>(55,208)</u>	<u>17,832</u>	<u>9,858</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	(2,846)	42,763	(39,680)	-	237
	<u>(2,846)</u>	<u>42,763</u>	<u>(39,680)</u>	<u>-</u>	<u>237</u>
	<u><u>(2,846)</u></u>	<u><u>42,763</u></u>	<u><u>(39,680)</u></u>	<u><u>-</u></u>	<u><u>237</u></u>

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	71	-	71
Current assets/(liabilities)	9,787	-	9,787
	<u>9,858</u>	<u>-</u>	<u>9,858</u>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Tangible assets	209	-	209
Current assets/(liabilities)	28	17,877	17,905
	<u>237</u>	<u>17,877</u>	<u>18,114</u>

17 Financial commitments, guarantees and contingent liabilities

The charity has entered into an arrangement with Central Synagogue London whereby members' fees and certain other amounts collected by the charity are remitted as donations on a regular basis to Central Synagogue after making allowance for the charity's governance costs.

18 Events after the reporting date

The Trustees believe that the on-going effects of Covid-19 could have a negative effect on the charity's activities during the next year, but that they are currently unable to quantify this. The Trustees and the charity's management actively monitor developments.

19 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Accounts

WEST END GREAT SYNAGOGUE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

WEST END GREAT SYNAGOGUE

LEGAL AND ADMINISTRATIVE INFORMATION

BOARD OF MANAGEMENT

Joint Presidents	Mr. Harvey Lawrence and Dr. John London
Joint Treasurers	Mr. Harvey Lawrence and Dr. John London
Trustees	Mr. Harvey Lawrence Dr. John London Mr. David Feldman Sir Michael Pepper

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity number	1076252
Principal address	36 Hallam Street London W1W 6NW
Auditor	Harold Everett Wreford LLP 2nd Floor 38 Warren Street London W1T 6AE
Bankers	Barclays Bank PLC

WEST END GREAT SYNAGOGUE

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WEST END GREAT SYNAGOGUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity's objects are to advance the Orthodox Jewish Religion and in particular enabling its members to attend Sabbath and other religious services at which the form of worship and religious observances shall be in accordance with Polish or German Ritual laid down for Orthodox Synagogues by the Chief Rabbi of the United Kingdom and the Commonwealth. The policies adopted in furtherance of these objects are those of maintaining the Synagogue's charitable work to an ever increasing elderly community, and for the public benefit, and there has been no change in these policies during the year.

In February 2019 the charity entered into an Agreement with the United Synagogue, inter alia putting in place arrangements whereby the members of the West End Great Synagogue's congregation would be allowed to participate in the regular religious services of the Central Synagogue, Hallam Street, London W1W 6NW, the latter being a Member Synagogue of the United Synagogue. As part of this Agreement, Central Synagogue is providing office administration services to the charity, the charity no longer accepts new members, and the level of current membership fees is frozen for life.

The charity is committed to enabling as many people as possible to pray at services. The Synagogue's former Minister is now employed by the Central Synagogue where he continues to minister to the charity's members and also acts as a Chaplain to St. Mary's Hospital.

During the year the charity continued to solicit for donations and membership renewal fees with the aim of pursuing its objectives.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Board of Management has complied with its duty under section 4 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Charity Commission. The Board meets regularly and agrees broad strategy and areas of activity for the charity including consideration of grant making, reserves and risk management policies and performance.

Achievements and performance

During the year the charity continued with the provision of regular Sabbath and other religious services. The administrative and reporting functions continued to be reviewed during the year and, where necessary, steps were implemented to improve the administrative operations and information flow within the organisation.

At the end of the year there were 326 (2021 - 340) members, comprising:

Married couples	68 (2021 - 71)
Single males	53 (2021 - 58)
Single females	137 (2021 - 140)

Financial review

The charity received total income of £42,763 (2021 - £46,101) including contributions from members of £37,111 (2021 - £34,744). After accounting for Synagogue expenses, donations and administration costs the charity had net income of £3,037 (2021 - expenditure of £114,956), which included donations paid totalling £20,700 (2021 - £164,300).

Income tax recoverable in relation to donations received under Gift Aid is recognised when recovered.

WEST END GREAT SYNAGOGUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

At the end of the financial year the reserves of the charity were £18,114 (2021 - £15,077), which the Board of Management has reviewed. This review encompassed the nature of the income and expenditure streams, the need to match income with the financial commitments and the nature of the reserves. The review concluded that to allow the charity to be managed efficiently and to provide a buffer for uninterrupted services, reserves should be maintained at the year end level.

The Board of Management has conducted its own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. The major risk faced by the Synagogue is that of the adequacy of income to cover all its expenses. In order to minimise this risk the Board reviews members' contributions and return on investments at regular intervals.

Between 2009 and 2012 the charity made various interest-bearing secured loans. During the year ended 31 December 2016 it became apparent that there was an issue concerning the recoverability of these loans and the outstanding interest thereon. The trustees have placed this matter in the hands of solicitors. Pending the outcome, which has not been resolved in respect of all loans at the date of signing these financial statements, where recoveries have not been made subsequent to the balance sheet date, the trustees have retained the full provision against the capital element of those loans (£185,000; 2021 - £185,000), and provision for interest receivable has not been made.

Structure, governance and management

West End Great Synagogue became a registered charity on 24 June 1999, and is governed by its laws adopted on 14 March 1999 as amended by special resolution on 23 June 2013.

The trustees who served during the year were:

Mr. Harvey Lawrence

Dr. John London

Mr. David Feldman

Sir Michael Pepper

The power of appointment of new or additional members is vested in the current members of the charity as well as the current members of the Board of Management.

The charity is organised so that the trustees meet regularly to manage its affairs. Mr. H. Lawrence has been appointed by the trustees to oversee the day to day operations of the charity.

The charity has no relationships with related parties as defined within the SORP.

Post-balance sheet events

The Trustees estimate that the outbreak of the virus Covid-19 could have a negative effect on the charity's activities during the next year, but that they are currently unable to judge how large. The Trustees and the charity's management actively monitor developments.

On behalf of the trustees

Mr. Harvey Lawrence

Joint President

Dated: 14 September 2023

WEST END GREAT SYNAGOGUE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- 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 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

WEST END GREAT SYNAGOGUE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF WEST END GREAT SYNAGOGUE

Opinion

We have audited the financial statements of West End Great Synagogue (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

WEST END GREAT SYNAGOGUE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF WEST END GREAT SYNAGOGUE

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Harold Everett Wreford LLP

15 September 2023

**Chartered Accountants
Statutory Auditor**

2nd Floor
38 Warren Street
London
W1T 6AE

Harold Everett Wreford LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

WEST END GREAT SYNAGOGUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<u>Income from:</u>							
Offerings, donations etc.							
	3	5,652	-	5,652	7,564	-	7,564
Membership contributions	4	37,111	-	37,111	34,744	-	34,744
Investments	5	-	-	-	3,793	-	3,793
Total income		<u>42,763</u>	<u>-</u>	<u>42,763</u>	<u>46,101</u>	<u>-</u>	<u>46,101</u>
<u>Expenditure on:</u>							
<u>Raising funds</u>							
<u>Charitable activities</u>							
Donations	6	20,700	-	20,700	164,300	-	164,300
Governance costs	6	18,980	46	19,026	12,219	45	12,264
Reversal of provision for irrecoverable loans	6	-	-	-	(15,507)	-	(15,507)
Total charitable expenditure		<u>39,680</u>	<u>46</u>	<u>39,726</u>	<u>161,012</u>	<u>45</u>	<u>161,057</u>
Net income/(expenditure) for the year/ Net movement in funds		3,083	(46)	3,037	(114,911)	(45)	(114,956)
Fund balances at 1 January 2022		<u>(2,846)</u>	<u>17,923</u>	<u>15,077</u>	<u>112,065</u>	<u>17,968</u>	<u>130,033</u>
Fund balances at 31 December 2022		<u>237</u>	<u>17,877</u>	<u>18,114</u>	<u>(2,846)</u>	<u>17,923</u>	<u>15,077</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

WEST END GREAT SYNAGOGUE

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		209		347
Current assets					
Debtors	11	7,303		22,654	
Cash at bank and in hand		16,913		18,424	
		<u>24,216</u>		<u>41,078</u>	
Creditors: amounts falling due within one year	12	<u>(6,311)</u>		<u>(26,348)</u>	
Net current assets			17,905		14,730
Total assets less current liabilities			<u>18,114</u>		<u>15,077</u>
Income funds					
Restricted funds	13		17,877		17,923
Unrestricted funds			237		(2,846)
			<u>18,114</u>		<u>15,077</u>

The financial statements were approved by the Trustees on 14 September 2023

Mr. Harvey Lawrence
Trustee

Dr. John London
Trustee

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

West End Great Synagogue is a registered charity, and is governed by its laws adopted on 14 March 1999 as amended by special resolution on 23 June 2013.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Unrestricted funds are membership contributions, donations and other incoming resources receivable for the objects of the charity without further specified purpose and are available as general funds.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation. Legacies are accounted for on a cash basis.

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised in the period in which they are incurred and are allocated to the particular activity where the cost relates directly to that activity. The cost of overall direction and administration, comprising salaries and overhead costs of the central function, is not apportioned.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% straight-line
--------------------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Sefer Torah Scrolls are stated at the Board of Management's valuation as at the balance sheet date.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Offerings, donations etc.

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	1,682	1,434
Funeral services and other sundry income	3,970	6,130
	<u>5,652</u>	<u>7,564</u>

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

4 Membership contributions

	Membership contributions receivable 2022 £	Membership contributions receivable 2021 £
Contributions within charitable activities	<u>37,111</u>	<u>34,744</u>

5 Investments

	Total Unrestricted funds	
	2022 £	2021 £
Interest receivable	<u>-</u>	<u>3,793</u>

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Charitable activities

	Donations	Governance costs	Reversal of provision for irrecoverable loans	Total 2022	Total 2021
	£	£	£	£	£
Depreciation and impairment	-	138	-	138	(15,369)
Office expenses	-	15,888	-	15,888	9,126
Audit and accountancy	-	3,000	-	3,000	3,000
	-	19,026	-	19,026	(3,243)
Grant funding of activities (see note 7)	20,700	-	-	20,700	164,300
	20,700	19,026	-	39,726	161,057

Donations includes non-recurring amounts of £nil (2021 - £139,150).

In the year ended 31st December 2020 a reversal was made of part of the previously provided for provision for irrecoverable loans. A provision was also made for the investment income receivable in respect of those recovered loans. Together, these totalled £119,850, and the funds were received in the year ended 31st December 2021. However, as the obligation to make a donation of this amount was not accrued in the 2020 accounts, that amount was included in the 2021 donations.

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

7 Grants payable

	Donations 2022 £	Donations 2021 £
Grants to institutions:		
Central Synagogue London	20,700	145,000
Other	-	19,300
	<u>20,700</u>	<u>164,300</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration, other benefits or reimbursement of expenses from the charity during the year.

9 Employees

There were no employees during the year.

There were no employees whose annual remuneration was £60,000 or more.

10 Tangible fixed assets

	Sefer Torah Scrolls £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 January 2022	2	838	840
At 31 December 2022	<u>2</u>	<u>838</u>	<u>840</u>
Depreciation and impairment			
At 1 January 2022	-	493	493
Depreciation charged in the year	-	138	138
At 31 December 2022	<u>-</u>	<u>631</u>	<u>631</u>
Carrying amount			
At 31 December 2022	<u>2</u>	<u>207</u>	<u>209</u>
At 31 December 2021	<u>2</u>	<u>345</u>	<u>347</u>

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

11 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	6,751	2,907
Other debtors	-	19,600
Prepayments and accrued income	552	147
	<u>7,303</u>	<u>22,654</u>

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,561	2,339
Other creditors	230	175
Accruals and deferred income	3,520	23,834
	<u>6,311</u>	<u>26,348</u>

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2021 £	Movement in funds Bank account £	Balance at 1 January 2022 £	Debtors £	Balance at 31 December 2022 £
Bank balance	17,775	-	17,775	-	17,775
Debtors	193	(45)	148	(46)	102
	<u>17,968</u>	<u>(45)</u>	<u>17,923</u>	<u>(46)</u>	<u>17,877</u>

The restricted funds are solely for the purpose of the maintenance, cleaning and insurance of a specific tombstone for a period of 20 years. The restriction on the use of these funds ceases on 14 September 2023, from which date they are reclassified as unrestricted funds.

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

14 Analysis of net assets between funds

	Unrestricted	Restricted	Total Unrestricted	Restricted	Total
	2022	2022	2022	2021	2021
	£	£	£	£	£
Fund balances at 31 December 2022 are represented by:					
Tangible assets	209	-	209	347	347
Current assets/(liabilities)	28	17,877	17,905	(3,193)	14,730
	<u>237</u>	<u>17,877</u>	<u>18,114</u>	<u>(2,846)</u>	<u>15,077</u>

15 Financial commitments, guarantees and contingent liabilities

The charity has entered into an arrangement with Central Synagogue London whereby members' fees and certain other amounts collected by the charity are remitted as donations on a regular basis to Central Synagogue after making allowance for the charity's governance costs.

16 Events after the reporting date

The Trustees believe that the on-going effects of Covid-19 could have a negative effect on the charity's activities during the next year, but that they are currently unable to quantify this. The Trustees and the charity's management actively monitor developments.

17 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Accounts

WEST END GREAT SYNAGOGUE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

WEST END GREAT SYNAGOGUE

LEGAL AND ADMINISTRATIVE INFORMATION

BOARD OF MANAGEMENT

Joint Presidents	Mr. Harvey Lawrence and Dr. John London
Joint Treasurers	Mr. Harvey Lawrence and Dr. John London
Trustees	Mr. Harvey Lawrence Dr. John London Mr. David Feldman Sir Michael Pepper

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity number	1076252
Principal address	36 Hallam Street London W1W 6NW
Auditor	Harold Everett Wreford LLP 2nd Floor 38 Warren Street London W1T 6AE
Bankers	Barclays Bank PLC

WEST END GREAT SYNAGOGUE

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WEST END GREAT SYNAGOGUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity's objects are to advance the Orthodox Jewish Religion and in particular enabling its members to attend Sabbath and other religious services at which the form of worship and religious observances shall be in accordance with Polish or German Ritual laid down for Orthodox Synagogues by the Chief Rabbi of the United Kingdom and the Commonwealth. The policies adopted in furtherance of these objects are those of maintaining the Synagogue's charitable work to an ever increasing elderly community, and for the public benefit, and there has been no change in these policies during the year.

In February 2019 the charity entered into an Agreement with the United Synagogue, inter alia putting in place arrangements whereby the members of the West End Great Synagogue's congregation would be allowed to participate in the regular religious services of the Central Synagogue, Hallam Street, London W1W 6NW, the latter being a Member Synagogue of the United Synagogue. As part of this Agreement, Central Synagogue is providing office administration services to the charity, the charity no longer accepts new members, and the level of current membership fees is frozen for life.

The charity is committed to enabling as many people as possible to pray at services. The Synagogue's former Minister is now employed by the Central Synagogue where he continues to minister to the charity's members and also acts as a Chaplain to St. Mary's Hospital.

During the year the charity continued to solicit for donations and membership renewal fees with the aim of pursuing its objectives.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Board of Management has complied with its duty under section 4 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Charity Commission. The Board meets regularly and agrees broad strategy and areas of activity for the charity including consideration of grant making, reserves and risk management policies and performance.

Achievements and performance

During the year the charity continued with the provision of regular Sabbath and other religious services. The administrative and reporting functions continued to be reviewed during the year and, where necessary, steps were implemented to improve the administrative operations and information flow within the organisation.

At the end of the year there were 340 (2020 - 360) members, comprising:

Married couples	71 (2020 - 76)
Single males	58 (2020 - 58)
Single females	140 (2020 - 150)

Financial review

The charity received total income of £46,101 (2020 - £80,149) including contributions from members of £34,744 (2020 - £40,172). After accounting for Synagogue expenses, donations and administration costs the charity had net expenditure of £114,956 (2020 - income of £113,675), which included donations paid totalling £164,300 (2020 - £42,500).

Income tax recoverable in relation to donations received under Gift Aid is recognised when recovered.

WEST END GREAT SYNAGOGUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

At the end of the financial year the reserves of the charity were £15,077 (2020 - £130,033), which the Board of Management has reviewed. This review encompassed the nature of the income and expenditure streams, the need to match income with the financial commitments and the nature of the reserves. The review concluded that to allow the charity to be managed efficiently and to provide a buffer for uninterrupted services, reserves should be maintained at the year end level.

The Board of Management has conducted its own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. The major risk faced by the Synagogue is that of the adequacy of income to cover all its expenses. In order to minimise this risk the Board reviews members' contributions and return on investments at regular intervals.

Between 2009 and 2012 the charity made various interest-bearing secured loans. During the year ended 31 December 2016 it became apparent that there was an issue concerning the recoverability of these loans and the outstanding interest thereon. The trustees have placed this matter in the hands of solicitors. Pending the outcome, which has not been resolved in respect of all loans at the date of signing these financial statements, where recoveries have not been made subsequent to the balance sheet date, the trustees have retained the full provision against the capital element of those loans (£185,000; 2020 - £200,507), and provision for interest receivable has not been made.

Structure, governance and management

West End Great Synagogue became a registered charity on 24 June 1999, and is governed by its laws adopted on 14 March 1999 as amended by special resolution on 23 June 2013.

The trustees who served during the year were:

Mr. Harvey Lawrence

Dr. John London

Mr. David Feldman

Sir Michael Pepper

The power of appointment of new or additional members is vested in the current members of the charity as well as the current members of the Board of Management.

The charity is organised so that the trustees meet regularly to manage its affairs. Mr. H. Lawrence has been appointed by the trustees to oversee the day to day operations of the charity.

The charity has no relationships with related parties as defined within the SORP.

Post-balance sheet events

The Trustees estimate that the outbreak of the virus Covid-19 could have a negative effect on the charity's activities during the next year, but that they are currently unable to judge how large. The Trustees and the charity's management actively monitor developments.

On behalf of the trustees

Mr. Harvey Lawrence

Joint President

Dated: 14 September 2022

WEST END GREAT SYNAGOGUE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- 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 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

WEST END GREAT SYNAGOGUE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF WEST END GREAT SYNAGOGUE

Opinion

We have audited the financial statements of West End Great Synagogue (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

WEST END GREAT SYNAGOGUE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF WEST END GREAT SYNAGOGUE

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Harold Everett Wreford LLP

20 September 2022

**Chartered Accountants
Statutory Auditor**

2nd Floor
38 Warren Street
London
W1T 6AE

Harold Everett Wreford LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

WEST END GREAT SYNAGOGUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Offerings, donations etc.	3	7,564	-	7,564	4,620	-	4,620
Membership contributions	4	34,744	-	34,744	40,172	-	40,172
Investments	5	3,793	-	3,793	35,357	-	35,357
Total income		<u>46,101</u>	<u>-</u>	<u>46,101</u>	<u>80,149</u>	<u>-</u>	<u>80,149</u>
Expenditure on:							
<u>Raising funds</u>							
<u>Charitable activities</u>							
Donations	6	164,300	-	164,300	42,500	-	42,500
Governance costs	6	12,219	45	12,264	8,423	44	8,467
Reversal of provision for irrecoverable loans	6	(15,507)	-	(15,507)	(84,493)	-	(84,493)
Total charitable expenditure		<u>161,012</u>	<u>45</u>	<u>161,057</u>	<u>(33,570)</u>	<u>44</u>	<u>(33,526)</u>
Net (expenditure)/income for the year/							
Net movement in funds		(114,911)	(45)	(114,956)	113,719	(44)	113,675
Fund balances at 1 January 2021		<u>112,065</u>	<u>17,968</u>	<u>130,033</u>	<u>(1,654)</u>	<u>18,012</u>	<u>16,358</u>
Fund balances at 31 December 2021		<u>(2,846)</u>	<u>17,923</u>	<u>15,077</u>	<u>112,065</u>	<u>17,968</u>	<u>130,033</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

WEST END GREAT SYNAGOGUE

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10		347		485
Current assets					
Debtors	11	22,654		123,052	
Cash at bank and in hand		18,424		11,271	
		<u>41,078</u>		<u>134,323</u>	
Creditors: amounts falling due within one year	12	<u>(26,348)</u>		<u>(4,775)</u>	
Net current assets			14,730		129,548
Total assets less current liabilities			<u>15,077</u>		<u>130,033</u>
Income funds					
Restricted funds	13		17,923		17,968
Unrestricted funds			(2,846)		112,065
			<u>15,077</u>		<u>130,033</u>

The financial statements were approved by the Trustees on 14 September 2022

Mr. Harvey Lawrence
Trustee

Dr. John London
Trustee

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

West End Great Synagogue is a registered charity, and is governed by its laws adopted on 14 March 1999 as amended by special resolution on 23 June 2013.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Unrestricted funds are membership contributions, donations and other incoming resources receivable for the objects of the charity without further specified purpose and are available as general funds.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation. Legacies are accounted for on a cash basis.

1.5 Resources expended

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised in the period in which they are incurred and are allocated to the particular activity where the cost relates directly to that activity. The cost of overall direction and administration, comprising salaries and overhead costs of the central function, is not apportioned.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% straight-line
--------------------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Sefer Torah Scrolls are stated at the Board of Management's valuation as at the balance sheet date.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Offerings, donations etc.

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	1,434	1,200
Funeral services and other sundry income	6,130	3,420
	<u>7,564</u>	<u>4,620</u>

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

4 Membership contributions

	Membership contributions receivable 2021 £	Membership contributions receivable 2020 £
Contributions within charitable activities	34,744	40,172

5 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	3,793	35,357

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

6 Charitable activities

	Donations	Governance costs	Reversal of provision for irrecoverable loans	Total 2021	Total 2020
	£	£	£	£	£
Depreciation and impairment	-	138	(15,507)	(15,369)	(84,355)
Office expenses	-	9,126	-	9,126	5,329
Audit and accountancy	-	3,000	-	3,000	3,000
	-	12,264	(15,507)	(3,243)	(76,026)
Grant funding of activities (see note 7)	164,300	-	-	164,300	42,500
	164,300	12,264	(15,507)	161,057	(33,526)

Donations includes non-recurring amounts of £139,150 (2020 - £nil).

In the prior year a reversal was made of part of the previously provided for provision for irrecoverable loans. A provision was also made for the investment income receivable in respect of those recovered loans. Together, these totalled £119,850, and the funds were received in the current year. However, as the obligation to make a donation of this amount was not accrued in the prior year, the amount is included in the current year's donations.

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

7 Grants payable

	Donations 2021 £	Donations 2020 £
Grants to institutions:		
Central Synagogue London	145,000	42,500
Other	19,300	-
	<u>164,300</u>	<u>42,500</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration, other benefits or reimbursement of expenses from the charity during the year.

9 Employees

There were no employees during the year.

There were no employees whose annual remuneration was £60,000 or more.

10 Tangible fixed assets

	Sefer Torah Scrolls £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 January 2021	2	838	840
At 31 December 2021	<u>2</u>	<u>838</u>	<u>840</u>
Depreciation and impairment			
At 1 January 2021	-	355	355
Depreciation charged in the year	-	138	138
At 31 December 2021	<u>-</u>	<u>493</u>	<u>493</u>
Carrying amount			
At 31 December 2021	<u>2</u>	<u>345</u>	<u>347</u>
At 31 December 2020	<u>2</u>	<u>483</u>	<u>485</u>

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

11 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	2,907	3,009
Other debtors	19,600	119,850
Prepayments and accrued income	147	193
	<u>22,654</u>	<u>123,052</u>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	2,339	1,630
Other creditors	175	145
Accruals and deferred income	23,834	3,000
	<u>26,348</u>	<u>4,775</u>

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2020	Movement in funds Bank account	Balance at 1 January 2021	Movement in funds Bank account	Balance at 31 December 2021
	£	£	£	£	£
Bank balance	18,002	(227)	17,775	-	17,775
Debtors	10	183	193	(45)	148
	<u>18,012</u>	<u>(44)</u>	<u>17,968</u>	<u>(45)</u>	<u>17,923</u>

The restricted funds are solely for the purpose of the maintenance, cleaning and insurance of a specific tombstone for a period of 20 years. The restriction on the use of these funds ceases on 14 September 2023, from which date they are reclassified as unrestricted funds.

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

14 Analysis of net assets between funds

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 December 2021 are represented by:						
Tangible assets	347	-	347	485	-	485
Current assets/(liabilities)	(3,193)	17,923	14,730	111,580	17,968	129,548
	<u>(2,846)</u>	<u>17,923</u>	<u>15,077</u>	<u>112,065</u>	<u>17,968</u>	<u>130,033</u>

15 Financial commitments, guarantees and contingent liabilities

The charity has entered into an arrangement with Central Synagogue London whereby members' fees and certain other amounts collected by the charity are remitted as donations on a regular basis to Central Synagogue after making allowance for the charity's governance costs.

16 Events after the reporting date

The Trustees believe that the on-going effects of Covid-19 could have a negative effect on the charity's activities during the next year, but that they are currently unable to quantify this. The Trustees and the charity's management actively monitor developments.

17 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

Accounts

WEST END GREAT SYNAGOGUE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

WEST END GREAT SYNAGOGUE

LEGAL AND ADMINISTRATIVE INFORMATION

BOARD OF MANAGEMENT

Joint Presidents	Mr. Harvey Lawrence and Dr. John London
Joint Treasurers	Mr. Harvey Lawrence and Dr. John London
Trustees	Mr. Harvey Lawrence Dr. John London Mr. David Feldman Sir Michael Pepper

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity number	1076252
Principal address	36 Hallam Street London W1W 6NW
Auditor	Harold Everett Wreford LLP 2nd Floor 38 Warren Street London W1T 6AE
Bankers	Barclays Bank PLC

WEST END GREAT SYNAGOGUE

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WEST END GREAT SYNAGOGUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity's objects are to advance the Orthodox Jewish Religion and in particular enabling its members to attend Sabbath and other religious services at which the form of worship and religious observances shall be in accordance with Polish or German Ritual laid down for Orthodox Synagogues by the Chief Rabbi of the United Kingdom and the Commonwealth. The policies adopted in furtherance of these objects are those of maintaining the Synagogue's charitable work to an ever increasing elderly community, and for the public benefit, and there has been no change in these policies during the year.

In February 2019 the charity entered into an Agreement with the United Synagogue, inter alia putting in place arrangements whereby the members of the West End Great Synagogue's congregation would be allowed to participate in the regular religious services of the Central Synagogue, Hallam Street, London W1W 6NW, the latter being a Member Synagogue of the United Synagogue. As part of this Agreement, Central Synagogue is providing office administration services to the charity, the charity no longer accepts new members, and the level of current membership fees is frozen for life.

The charity is committed to enabling as many people as possible to pray at services. The Synagogue's former Minister is now employed by the Central Synagogue where he continues to minister to the charity's members and also acts as a Chaplain to St. Mary's Hospital.

During the year the charity continued to solicit for donations and membership renewal fees with the aim of pursuing its objectives.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Board of Management has complied with its duty under section 4 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Charity Commission. The Board meets regularly and agrees broad strategy and areas of activity for the charity including consideration of grant making, reserves and risk management policies and performance.

Achievements and performance

During the year the charity continued with the provision of regular Sabbath and other religious services. The administrative and reporting functions continued to be reviewed during the year and, where necessary, steps were implemented to improve the administrative operations and information flow within the organisation.

At the end of the year there were 360 (2019 - 316) members, comprising:

Married couples	58 (2019 - 82)
Single males	76 (2019 - 72)
Single females	150 (2019 - 162)

Financial review

The charity received total income of £80,149 (2019 - £48,458) including contributions from members of £40,172 (2019 - £41,573). After accounting for Synagogue expenses, donations and administration costs the charity had net income of £113,675 (2019 - net expenditure of £183,523), which included donations of £42,500 (2019 - £182,000).

WEST END GREAT SYNAGOGUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

At the end of the financial year the reserves of the charity were £130,033 (2019 - £16,358), which the Board of Management has reviewed. This review encompassed the nature of the income and expenditure streams, the need to match income with the financial commitments and the nature of the reserves. The review concluded that to allow the charity to be managed efficiently and to provide a buffer for uninterrupted services, reserves should be maintained at the year end level.

The Board of Management has conducted its own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. The major risk faced by the Synagogue is that of the adequacy of income to cover all its expenses. In order to minimise this risk the Board reviews members' contributions and return on investments at regular intervals.

Between 2009 and 2012 the charity made various interest-bearing secured loans. During the year ended 31 December 2016 it became apparent that there was an issue concerning the recoverability of these loans and the outstanding interest thereon. The trustees have placed this matter in the hands of solicitors. Pending the outcome, which has not been resolved in respect of all loans at the date of signing these financial statements, where recoveries have not been made subsequent to the balance sheet date, the trustees have retained the full provision against the capital element of those loans (£200,507; 2019 - £285,000), and provision for interest receivable has not been made.

Structure, governance and management

West End Great Synagogue became a registered charity on 24 June 1999, and is governed by its laws adopted on 14 March 1999 as amended by special resolution on 23 June 2013.

The trustees who served during the year were:

Mr. Harvey Lawrence

Dr. John London

Mr. David Feldman

Sir Michael Pepper

The power of appointment of new or additional members is vested in the current members of the charity as well as the current members of the Board of Management.

The charity is organised so that the trustees meet regularly to manage its affairs. Mr. H. Lawrence has been appointed by the trustees to oversee the day to day operations of the charity.

The charity has no relationships with related parties as defined within the SORP.

Post-balance sheet events

The Trustees estimate that the outbreak of the virus Covid-19 could have a negative effect on the charity's activities during the next year, but that they are currently unable to judge how large. The Trustees and the charity's management actively monitor developments.

On behalf of the trustees

Mr. Harvey Lawrence

Joint President

Dated: 27 September 2021

WEST END GREAT SYNAGOGUE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- 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 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

WEST END GREAT SYNAGOGUE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF WEST END GREAT SYNAGOGUE

Opinion

We have audited the financial statements of West End Great Synagogue (the 'charity') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

WEST END GREAT SYNAGOGUE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WEST END GREAT SYNAGOGUE

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

WEST END GREAT SYNAGOGUE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF WEST END GREAT SYNAGOGUE

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Harold Everett Wreford LLP

30 September 2021

**Chartered Accountants
Statutory Auditor**

2nd Floor
38 Warren Street
London
W1T 6AE

Harold Everett Wreford LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

WEST END GREAT SYNAGOGUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Offerings, donations etc.	3	4,620	-	4,620	6,738	-	6,738
Membership contributions	4	40,172	-	40,172	41,573	-	41,573
Investments	5	35,357	-	35,357	122	25	147
Total income		80,149	-	80,149	48,433	25	48,458
Expenditure on:							
<u>Raising funds</u>							
Synagogue expenses	6	-	-	-	13,052	-	13,052
<u>Charitable activities</u>							
Donations	7	42,500	-	42,500	182,000	-	182,000
Governance costs	7	8,423	44	8,467	36,890	39	36,929
Provision for irrecoverability of loans	7	(84,493)	-	(84,493)	-	-	-
Total charitable expenditure		(33,570)	44	(33,526)	218,890	39	218,929
Total resources expended		(33,570)	44	(33,526)	231,942	39	231,981
Net income/(expenditure) for the year/ Net movement in funds		113,719	(44)	113,675	(183,509)	(14)	(183,523)
Fund balances at 1 January 2020		(1,654)	18,012	16,358	181,855	18,026	199,881
Fund balances at 31 December 2020		112,065	17,968	130,033	(1,654)	18,012	16,358

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

WEST END GREAT SYNAGOGUE

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	11		485		623
Current assets					
Debtors	12	123,052		5,391	
Cash at bank and in hand		11,271		17,952	
		<u>134,323</u>		<u>23,343</u>	
Creditors: amounts falling due within one year	13	<u>(4,775)</u>		<u>(7,608)</u>	
Net current assets			129,548		15,735
Total assets less current liabilities			<u>130,033</u>		<u>16,358</u>
Income funds					
Restricted funds	15		17,968		18,012
Unrestricted funds			112,065		(1,654)
			<u>130,033</u>		<u>16,358</u>

The financial statements were approved by the Trustees on 27 September 2021

Mr. Harvey Lawrence
Trustee

Dr. John London
Trustee

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

West End Great Synagogue is a registered charity, and is governed by its laws adopted on 14 March 1999 as amended by special resolution on 23 June 2013.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Unrestricted funds are membership contributions, donations and other incoming resources receivable for the objects of the charity without further specified purpose and are available as general funds.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation. Legacies are accounted for on a cash basis.

1.5 Resources expended

Resources expended are recognised in the period in which they are incurred and are allocated to the particular activity where the cost relates directly to that activity. The cost of overall direction and administration, comprising salaries and overhead costs of the central function, is not apportioned.

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% straight-line
--------------------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Sefer Torah Scrolls are stated at the Board of Management's valuation as at the balance sheet date.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

3 Offerings, donations etc.

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Donations and gifts	1,200	1,288
Funeral services and other sundry income	3,420	5,450
	<u>4,620</u>	<u>6,738</u>

4 Membership contributions

	Membership contributions receivable	Membership contributions receivable
	2020	2019
	£	£
Contributions within charitable activities	<u>40,172</u>	<u>41,573</u>

5 Investments

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2020	2019	2019	2019
	£	£	£	£
Deposit account interest	-	122	25	147
Interest receivable	<u>35,357</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>35,357</u>	<u>122</u>	<u>25</u>	<u>147</u>

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

6 Raising funds

	2020	2019
	£	£
<u>Synagogue expenses</u>		
Staff costs	-	13,052
	-	13,052
For the year ended 31 December 2019		
Synagogue expenses		13,052

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

7 Charitable activities

	Donations	Governance costs	Provision for irrecoverability of loans	Total 2020	Total 2019
	£	£	£	£	£
Staff costs	-	-	-	-	14,072
Depreciation and impairment	-	138	(84,493)	(84,355)	69
Office expenses	-	5,329	-	5,329	17,568
Audit and accountancy	-	3,000	-	3,000	5,220
	-	8,467	(84,493)	(76,026)	36,929
Grant funding of activities (see note 8)	42,500	-	-	42,500	182,000
	42,500	8,467	(84,493)	(33,526)	218,929

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

8 Grants payable

	Donations 2020 £	Donations 2019 £
Grants to institutions:		
Central Synagogue London	42,500	182,000

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration, other benefits or reimbursement of expenses from the charity during the year.

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Management and administration of the charity	-	1

Employment costs

	2020 £	2019 £
Wages and salaries	-	24,966
Social security costs	-	1,546
Other pension costs	-	612
	-	27,124

There were no employees whose annual remuneration was £60,000 or more.

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

11 Tangible fixed assets

	Sefer Torah Scrolls	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 January 2020	2	838	840
At 31 December 2020	2	838	840
Depreciation and impairment			
At 1 January 2020	-	217	217
Depreciation charged in the year	-	138	138
At 31 December 2020	-	355	355
Carrying amount			
At 31 December 2020	2	483	485
At 31 December 2019	2	621	623

12 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	3,009	5,264
Other debtors	119,850	-
Prepayments and accrued income	193	127
	123,052	5,391

13 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	1,630	2,283
Other creditors	145	105
Accruals and deferred income	3,000	5,220
	4,775	7,608

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

14 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the income and expenditure account in respect of defined contribution schemes was £nil (2019 - £612).

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Balance at 1 January 2019	Bank account	Debtors	Balance at 1 January 2020	Bank account	Balance at 31 December 2020
	£	£	£	£	£	£
Bank balance	17,977	25	-	18,002	(227)	17,775
Debtors	49	-	(39)	10	183	193
	<u>18,026</u>	<u>25</u>	<u>(39)</u>	<u>18,012</u>	<u>(44)</u>	<u>17,968</u>

The restricted funds are solely for the purpose of the maintenance, cleaning and insurance of a specific tombstone for a period of 20 years. The restriction on the use of these funds ceases on 14 September 2023, from which date they are reclassified as unrestricted funds.

16 Analysis of net assets between funds

	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:						
Tangible assets	485	-	485	623	-	623
Current assets/ (liabilities)	129,548	-	129,548	(2,277)	18,012	15,735
	<u>130,033</u>	<u>-</u>	<u>130,033</u>	<u>(1,654)</u>	<u>18,012</u>	<u>16,358</u>

17 Financial commitments, guarantees and contingent liabilities

The Charity has entered into an arrangement with Central Synagogue London whereby members' fees are collected by Central Synagogue and remitted to the charity, and the charity then makes regular donations of all fees collected in this manner.

WEST END GREAT SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 31 DECEMBER 2020***

18 Events after the reporting date

The Trustees estimate that the outbreak of the virus Covid-19 could have a negative effect on the charity's activities during the next year, but that they are currently unable to judge how large. The Trustees and the charity's management actively monitor developments.

19 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).