ELSTREE AND BOREHAMWOOD MASORTI COMMUNITY

England & Wales · Charity number 1139041

Details

Other names	EBMC
Status	Registered
Legal form	Charitable company
Company number	07366674
Registered	2010-11-16
Register	View on the Charity Commission register

Contact

Address	3 Woodside Elstree Borehamwood WD6 3NR
Phone	02089531838
Email	admin@ebmc.org.uk
Website	www.ebmc.org.uk

Activities

Objects: THE SUPPORT AND MAINTENANCE OF THE ELSTREE AND BOREHAMWOOD MASORTI COMMUNITY (THE "COMMUNITY") AND THE ADVANCEMENT AND PROMOTION OF THE PRACTICE AND TEACHING OF MASORTI (TRADITIONAL) JUDAISM IN ACCORDANCE WITH THE PROVISIONS OF THE MEMORANDUM AND ARTICLES.

Activities: The support and maintenance of the Elstree and Borehamwood Masorti Community (the "Community") and the advancement and promotion of the practice and teaching of Masorti (traditional) Judaism in accordance with the provisions of the memorandum and articles.

Downloaded from opencharities.uk/ew/1139041

Classification

- **How:** Provides Services
- **What:** Education/training, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£0	£0	-	-
2023-09-30	£0	£0	-	-
2022-09-30	£34,705	£15,574	-	-
2021-09-30	£51,723	£47,451	-	-
2020-09-30	£60,260	£55,501	-	-

Trustees

Name	Role	Appointed
JUDITH RAYMOND	Chair	
ALISON ARELLANO		2013-06-13
Dr PHILIP BAKER KC		
Jay Dor		2018-04-29

Downloaded from opencharities.uk/ew/1139041

ELSTREE AND BOREHAMWOOD MASORTI COMMUNITY

England & Wales - Charity number 1139041

Accounts

Company Registration Number - 07366674

Charity Registration Number - 1139041

Elstree and Borehamwood Masorti Community

Report and Accounts

30 September 2022

Elstree and Borehamwood Masorti Community

Report and accounts for the year ended 30 September 2022

Contents

	Page
Trustees' Annual Report	1-5
Independent Accountant's Report	6-7
Income and Expenditure account	8
Balance sheet	9
Cash flow statement	10
Notes to the accounts	11-16

Elstree and Borehamwood Masorti Community

Company Registration Number - 07366674

Trustees' Annual Report for the year ended 30 September 2022

The Trustees present their Report and Accounts for the year ended 30 September 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Elstree and Borehamwood Masorti Community.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1139041.

Registered office

3 Woodside
Elstree, Borehamwood
Hertfordshire, WD6 3NR

Trustees

A Arellano
P Baker
J Raymond
J Dor

Bankers

HSBC
Unit 6c Borehamwood Shopping Park
Borehamwood
Hertfordshire
WD6 4PR

Elstree and Borehamwood Masorti Community

Company Registration Number - 07366674

Trustees' Annual Report for the year ended 30 September 2022

Structure, Governance and Managemen

The charity is a Company limited by guarantee and therefore has no share capital. The charity registered with the Charity Commission during November 2010, was incorporated during September 2010 and is governed by Memorandum & Articles of Association.

None of the Trustees has any beneficial interest in the company. All of the trustees are members of the Company and guarantee to contribute £1 in the event of winding-up.

Recruitment and appointment of new trustees

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

A Arellano

P Baker

J Raymond

J Dor

The existing Trustees are responsible for the recruitment of new trustees with the appointmnet of new Trustees being approved by the community during its annual general meetings. The community, as a whole, vote to appoint the new trustees. In selecting potential trustees the committee take into account any commitment shown by the individual attending religious meetings, functions and wider community events.

Induction and training of new trustees

Existing Trustees are already familiar with the objectives of the charity. Any new trustees will undergo various training activities to ensure they understand their roles.

Organisation structure

The Trustees meet regularly and volunteer their services.

Elstree and Borehamwood Masorti Community

Company Registration Number - 07366674

Trustees' Annual Report for the year ended 30 September 2022

Risk Management

The Trustees regulary consider the risks to which the charity are exposed. These risks are reviewed and systems have been established to manage them.

Reserves policy

The Trustees have reviewed the reserves of the charity. The effect of the merger with Edgware Masorti Synagogue (explained below) was that the reserves of the Charity were transferred to Edgware Masorti Synagogue. The policy of Edgware Masorti Synagogue is to hold enough funds to meet the on-going costs of organising the religious and community events. The Trustees consider that sufficient reserves are held for the continued operation of the merged communities for next 12 months at least. Current expenditure is met from membership fees which are now collected by the merged community, which flow in during the year, and which continue to cover the on-going costs of communal activities. The reserves are all unrestricted.

Objectives and Aims

The Elstree and Borehamwood Masorti Community has provided religious services and cultural events for its members and the wider community throughout the year under review. The charity continues to provide religious eduction and a place for religious services.

The charity carries out a range of activities in accordance with its aims.

Charitable Activities

The Trustees are satisfied with the performance of the charity during the year and the position at 30 September 2022. They consider the charity to be in a good position to continue its activities during the coming year through the merger with Edgware Masorti Synagogue (see below), and that the charity's assets are adequate to fulfil its obligations

Future Developments

Discussions with Edgware Masorti Synagogue took place during the year and reached agreement for a merger of the two communities. Edgware Masorti Synagogue is another synagogue within the Masorti congregation (also registered as a charity with registration number 1117623) which operates in the locality close to the Charity. The agreement for merger involves a) the continued employment of a rabbi to serve both communities; b) the sale by Edgware Masorti Community of its building; and c) the purchase of new premises in the Elstree and Borehamwood area for the ongoing use of members of the two existing communities.

This merger was approved by general meetings of the two communities.

The merger took with effect from 20th December 2021 by a transfer of the assets of the Charity to the Edgware Masorti Community company (company number 06019045 – which is itself a company established for exclusively charitable purposes, having its objects similar to those of the Charity), and the name of that company has been changed to South Herts and Edgware Masorti to reflect the merger.

The purpose of the merger is to ensure the continued stability of the provision of religious services to the members of the merged communities, the continued employment of a rabbi, and with a view to finding and establishing long-term premises for the merged communities in the Elstree and Borehamwood area. To that end the Edgware Masorti Synagogue has undertaken to sell their existing premises and to use the proceeds to fund the purchase or building and fitting out of new premises in the Elstree and Borehamwood area.

The Charity will continue in existence in the meantime to enforce on behalf of members of Elstree and Borehamwood Community the terms of the merger agreement and to ensure the continuing provision of religious services in the Elstree and Borehamwood area. Should it become necessary to reverse the merger, then the Charity will resume its activities of providing religious services directly. Pending the establishment of new permanent premises, the Charity has begun holding physical services at a new location and intends to continue to provide religious services until the permanent premises are established and in operation. After that has occurred, the existing trustees will give consideration to winding up the Charity.

Going Concern

The Trustees have continued to review the impact of the Corona virus on its operations. As the impact of the virus reduced in the autumn of 2021, physical services were resumed.

The merger agreement with Edgware Masorti Synagogue (explained above) provides for the continuation of religious services in the Elstree and Borehamwood area pending the establishment of permanent premises in the area, and this entails that sufficient resources will be made available to pay for the hire of premises and other incidental costs in the operation of services. The rabbi and members of the Community will continue to provide religious and communal support to members of the merged communities in the area. The Trustees are confident of the ability of the Charity to continue its operations for the next 12-15 months. The merger of the two communities will ensure that the provision of religious services is secured on a long-term basis with even greater certainty and stability than in the past.

Elstree and Borehamwood Masorti Community

Company Registration Number - 07366674

Trustees' Annual Report for the year ended 30 September 2022

Statement of the Trustees' Responsibilities

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, the Companies Act 2006 and charity law require 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 as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Elstree and Borehamwood Masorti Community

Company Registration Number - 07366674

Trustees' Annual Report for the year ended 30 September 2022

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 8 to 16.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 27th July 2023

Philip Baker
Director and Trustee

Elstree and Borehamwood Masorti Community

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2022

I report to the Trustees on my examination of the financial statements of the charitable company on pages 8 to 16 for the year ended 30 September 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on pages 1-5, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

a) examine the financial statements of the charity under Section 145 of the Act;

b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records;

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination; or

the financial statements have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-

Simia Wall LLP

Devonshire House
582 Honeypot Lane
Stanmore
Middx
HA7 1JS

This report was signed on 27th July 2023

Elstree and Borehamwood Masorti Community
Income and Expenditure Account for the year ended 30 September 2022 as required by the Companies Act 2006

	Notes	2022	2021
		£	£
Income from:			
Donations and legacies		591	233
Charitable activities	2	22,059	42,882
Refunds from HMRC on gift aided donations		12,055	8,608
Gross income in the year before exceptional items		**34,705**	**51,723**
Gross income in the year including exceptional items		**34,705**	**51,723**
Expenditure			
Charitable expenditure, excluding depreciation and amortisation		15,574	47,451
Total expenditure in the year		**15,574**	**47,451**
Net income before tax in the financial year		**19,131**	**4,272**
Tax on surplus on ordinary activities		-	-
Net income after tax in the financial year		**19,131**	**4,272**
Gift Aid donations made		-	-
Retained surplus for the financial year		**19,131**	**4,272**
Fund balances at 1 October 2021		**23,771**	**19,499**
Funds transferred to South Herts and Edgware Masorti on merger		**(42,902)**	**-**
Fund balances at 30 September 2022		**-**	**23,771**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 11 to 16 form an integral part of these accounts.

Elstree and Borehamwood Masorti Community - Balance Sheet as at 30 September 2022

	Notes	2022	2021
		£	£
Current assets			
Debtors	*5*	-	8,800
Cash at bank and in hand		5,119	24,558
Total current assets		5,119	33,358
Creditors: amounts falling due within one year	*6*	(5,119)	(9,586)
Net current assets		-	23,772
The total net assets of the charity		**-**	**23,772**

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Funds

Unrestricted Revenue Funds	9	-	23,772

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on pages 6-7.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Philip Baker

Trustee

Approved by the board of trustees on 27th July 2023

Elstree and Borehamwood Masorti Community

Cash Flow Statement for the year ended 30 September 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net cash provided by operating activities as shown below	-	(17,234)
Cash movements		
Change in cash and cash equivalents from activities in the year ended 30 September 2022	(19,439)	17,008
Cash and cash equivalents at 1 October 2021	24,558	7,550
Cash at bank and in hand less overdrafts at 30 September	**5,119**	**24,558**

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	-	4,499
Adjustments for :-		
Increase in debtors	-	13,492
Decrease in creditors, excluding loans	-	(757)
Net cash provided by operating activities	**-**	**17,234**

Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash in hand at the year ended 30 September 2021	5,119	24,558
Total cash and cash equivalents	**5,119**	**24,558**

Analysis of change in net debt

	At start of year	*Cash Flows and*	*At end of year*
Cash	24,558	(19,439)	5,119

Elstree and Borehamwood Masorti Community

Notes to the Accounts for the year ended 30 September 2022

1 Accounting policies

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The Trustees reported a surplus for the year of £19,131 (2021: £4,272) and a cash intflow of £1,459 (2021: £17,008). Reserves at the balance sheet date total £42,902 (2020: £23,772). The Trustees have reviewed the immediate future income and expenses (including the impact of the Corona virus) and this analysis, together with the reserves, provides the basis that the charity is a going concern for the next 12-18 months.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attrubuted to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Stocks and work in progress

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Notes to the Accounts for the year ended 30 September 2022

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Cash at bank and in hand

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

2 Income from Charitable Activities

	2022	2021
	£	£
Membership subscriptions	18,920	41,911
JJBS Overage	3,188	-
Building fund	-	632
Miscellaneous	(49)	340
	22,059	**42,883**

3 Net Incoming Resources

Net resources are stated after charging:

	2022	2021
	£	£
Accountants' remuneration	1,560	1,560
	1,560	**1,560**

4 Trustees' remuneration, benefits and expenses

There was no Trustees' remuneration, other benefits or expenses paid for the period ended 19 December 2021 nor for the year ended 30 September 2021

Notes to the Accounts for the year ended 30 September 2022

5 Debtors: amounts falling due within one year

	2022	2021
	£	£
Gift Aid	-	8,500
Insurance	-	-
Other	-	
Members in arrears	-	300
	-	**8,800**

6 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	5,119	9,586
	5,119	**9,586**

7 Employees

There were no employees for the year ended 30 September 2022 nor for the year ended 30 Septmber 2021

8 Contingent Liabilities

The company is limited by guarantee and, in the event of a winding-up, the liability of its members is limited to an amount not exceeding £1 per member.

9 Income and Expenditure account summary

	2022	2021
	£	£
At 1 October 2021	23,771	19,499
Defecit after tax for the year	(23,771)	4,272
At 30 September 2022	**-**	**23,771**

9 Particulars of how particular funds are represented by assets and liabilities

At 30 September 2022	**Unrestricted funds**	**Restricted funds**	**Total Funds**
	£	£	£
Current Assets	5,119	-	**5,119**
Current Liabilities	(5,119)	-	**(5,119)**
	-	**-**	**-**

At 1 October 2021	**Unrestricted funds**	**Restricted funds**	**Total Funds**
	£	£	£
Current Assets	-	-	-
Current Liabilities	-	-	-
	-	**-**	**-**

Elstree and Borehamwood Masorti Community

Notes to the Accounts for the year ended 30 September 2022

10 Change in total funds over the year as shown in Note 9 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2021	Funds carried forward to 2022
		See Note 11	
	£	£	£
Unrestricted and designated funds:-			
Unrestricted Revenue Funds	23,771	(23,771)	-
Total unrestricted and designated funds	**23,771**	**(23,771)**	**-**
Total charity funds	**23,771**	**(23,771)**	**-**

11 Analysis of movements in funds over the year as shown in Note 10

	Income	Expenditure	Movement in funds
	2022	2022	2022
	£	£	£
Unrestricted and designated funds:-			
Unrestricted Revenue Funds	4,499	15,574	(11,075)
	4,499	**15,574**	**(11,075)**

Elstree and Borehamwood Masorti Community

Detailed analysis of income and expenditure for the year ended 30 September 2022 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2021
	£	£	£
Donations and gifts from individuals			
Small donations individually less than £1000	591	591	460
Refunds from HMRC on gift aided donations	12,055	12,055	8,608
Total donations and gifts from individuals	12,646	12,646	**9,068**

	Current year Unrestricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2021
	£	£	£
Membership subscriptions as donations	11,084	11,084	42,882
Total Donations, Grants and Legacies	**23,730**	**23,730**	**51,950**

Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2021
	£	£	£
Premises Expenses			
Other Premises Costs	1,089	1,089	2,950
Administrative overheads			
Consumables	175	175	125
Sundry expenses	254	254	-
Events and kiddush	1,161	1,161	1,875
Advertising and marketing	432	432	-
Security	648	648	347
Insurance	619	619	1,799
Resources costs	-	-	196
Masorti Judaism, Rabbinic services, Burial Society	9,596	9,596	38,599
Accountancy and independent examination	1,600	1,600	1,560
Support costs before reallocation	**15,574**	**15,574**	**47,451**
Total support costs - Current Year	**15,574**	**15,574**	**47,451**

Elstree and Borehamwood Masorti Community

Detailed analysis of income and expenditure for the year ended 30 September 2022 as required by the SORP 2015

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Total Charitable expenditure

Current Year	Current year Unrestricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total support costs	15,574	15,574	47,451
Total charitable expenditure	**15,574**	**15,574**	**47,451**

All the expenditure in the prior year was unrestricted.

Prior Year	Prior Year Unrestricted Funds 2021 £	Prior Year Total Funds 2021 £
Total support costs	47,451	47,451
Total charitable expenditure	**47,451**	**47,451**

ELSTREE AND BOREHAMWOOD MASORTI COMMUNITY

England & Wales - Charity number 1139041

Accounts

Company Registration Number - 07366674

Charity Registration Number - 1139041

Elstree and Borehamwood Masorti Community

Report and Accounts

30 September 2021

Elstree and Borehamwood Masorti Community

Report and accounts for the year ended 30 September 2021

Contents

	Page
Trustees' Annual Report	1-5
Independent Accountant's Report	6-7
Income and Expenditure account	8
Balance sheet	9
Cash flow statement	10
Notes to the accounts	11-16

Elstree and Borehamwood Masorti Community

Company Registration Number - 07366674

Trustees' Annual Report for the year ended 30 September 2021

The Trustees present their Report and Accounts for the year ended 30 September 2021, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Elstree and Borehamwood Masorti Community.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1139041.

Registered office

3 Woodside
Elstree, Borehamwood
Hertfordshire, WD6 3NR

Trustees

A Arellano
P Baker
J Raymond
J Dor

Bankers

HSBC
Unit 6c Borehamwood Shopping Park
Borehamwood
Hertfordshire
WD6 4PR

Elstree and Borehamwood Masorti Community

Company Registration Number - 07366674

Trustees' Annual Report for the year ended 30 September 2021

Structure, Governance and Managemen

The charity is a Company limited by guarantee and therefore has no share capital. The charity registered with the Charity Commission during November 2010, was incorporated during September 2010 and is governed by Memorandum & Articles of Association.

None of the Trustees has any beneficial interest in the company. All of the trustees are members of the Company and guarantee to contribute £1 in the event of winding-up.

Recruitment and appointment of new trustees

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

A Arellano

P Baker

J Raymond

J Dor

The existing Trustees are responsible for the recruitment of new trustees with the appointmnet of new Trustees being approved by the community during its annual general meetings. The community, as a whole, vote to appoint the new trustees. In selecting potential trustees the committee take into account any commitment shown by the individual attending religious meetings, functions and wider community events.

Induction and training of new trustees

Existing Trustees are already familiar with the objectives of the charity. Any new trustees will undergo various training activities to ensure they understand their roles.

Organisation structure

The Trustees meet regularly and volunteer their services.

A Arellano, the charity's secretary, provides website hosting services to the charity via her company Designs on The Web. During the year payments of £nil (2020: £nil) were made.

Elstree and Borehamwood Masorti Community

Company Registration Number - 07366674

Trustees' Annual Report for the year ended 30 September 2021

Risk Management

The Trustees regulary consider the risks to which the charity are exposed. These risks are reviewed and systems have been established to manage them.

Reserves policy

The Trustees have reviewed the reserves of the charity. The policy is to hold enough funds to meet the on-going costs of meeting the religious and community events. At present the reserves of £23,772 would cover normal expenditure (including Rabbinic services) for some three to four months. The Trustees consider that these reserves are adequate. Current expenditure is met from membership fees, which flow in during the year and which continue to cover the on-going costs of communal activities. The reserves are all unrestricted.

Objectives and Aims

The Elstree and Borehamwood Masorti Community has provided religious services and cultural events for its members and the wider community throughout the year under review. The charity continues to provide religious eduction and a place for religious services.

The charity carries out a range of activities in accordance with its aims.

Charitable Activities

The Trustees are satisfied with the performance of the charity during the year and the position at 30 September 2021. They consider the charity to be in a good position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Future Developments

Discussions with Edgware Masorti Synagogue took place during the year and have reached agreement for a merger of the two communities. This has been approved by general meetings of the communities. The merger will take place with effect from 20th December 2021 by a transfer of the assets of the Charity to the Edgware Masorti Community company (company number 06019045 – which is itself a company established for exclusively charitable purposes, having its objects similar to those of the Charity), and the name of that company will be changed to reflect the merger.

The purpose of the merger is to ensure the continued stability of the provision of religious services to the members of the merged communities, the continued employment of a rabbi, and with a view to finding and establishing long-term premises for the merged communities in the Elstree and Borehamwood area. To that end the Edgware Masorti Synagogue has undertaken to sell their existing premises and to use the proceeds to fund the purchase or building and fitting out of new premises in the Elstree and Borehamwood area.

Elstree and Borehamwood Masorti Community

Company Registration Number - 07366674

Trustees' Annual Report for the year ended 30 September 2021

The Charity will continue in existence in the meantime to enforce on behalf of members of Elstree and Borehamwood Community the terms of the merger agreement and to ensure the provision of religious services in the Elstree and Borehamwood area. Should it become necessary to reverse the merger, then the Charity will resume its activities of providing religious services directly. Pending the establishment of new permanent premises, the Charity has begun holding physical services at a new location and intends to continue to provide religious services until the permanent premises are established and in operation.

Going Concern

The Trustees have continued to review the impact of the Corona virus on its operations. As the impact of the virus reduced in the autumn, physical services were resumed. These have been suspended temporarily due to the Omicron variant, but it is intended to resume physical services early in the new year.

The merger agreement with Edgware Masorti Synagogue provides for the continuation of religious services in the Elstree and Borehamwood area pending the establishment of permanent premises in the area, and this entails that sufficient resources will be made available to pay for the hire of premises and other incidental costs in the operation of services. The rabbi and members of the Community will continue to provide religious and communal support to members of the merged communities in the area. The Trustees are confident of the ability of the Charity to continue its operations for the next 12-15 months. The merger of the two communities will ensure that the provision of religious services is secured on a long-term basis with even greater certainty and stability than in the past.

Statement of the Directors Trustees' Responsibilities

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, the Companies Act 2006 and charity law require 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 as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;

Elstree and Borehamwood Masorti Community

Company Registration Number - 07366674

Trustees' Annual Report for the year ended 30 September 2021

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 8 to 16.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 28th December 2021.

J. Raymond

Judith Raymond
Director and Trustee

Elstree and Borehamwood Masorti Community

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2021

I report to the Trustees on my examination of the financial statements of the charitable company on pages 8 to 16 for the year ended 30 September 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on pages 1-5, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

a) examine the financial statements of the charity under Section 145 of the Act;

b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records;

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination; or

the financial statements have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-

Martin Coleman FCA - Independent Examiner

5 Nightingale Court
Park Road
Radlett
Hertfordshire
WD7 8EA

This report was signed on 28th December 2021

Elstree and Borehamwood Masorti Community
Income and Expenditure Account for the year ended 30 September 2021 as required by the Companies Act 2006

	Notes	2021	2020
		£	£
Income from:			
Donations and legacies		233	1,770
Charitable activities	2	42,882	36,198
Refunds from HMRC on gift aided donations		8,608	22,292
Gross income in the year before exceptional items		**51,723**	**60,260**
Gross income in the year including exceptional items		**51,723**	**60,260**
Expenditure			
Charitable expenditure, excluding depreciation and amortisation		47,451	55,501
Total expenditure in the year		**47,451**	**55,501**
Net income before tax in the financial year		**4,272**	**4,759**
Tax on surplus on ordinary activities		-	-
Net income after tax in the financial year		**4,272**	**4,759**
Gift Aid donations made		-	-
Retained surplus for the financial year		**4,272**	**4,759**
Fund balances at 1 October 2020		**19,499**	**14,740**
Fund balances at 30 September 2021		**23,771**	**19,499**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 11 to 16 form an integral part of these accounts.

Elstree and Borehamwood Masorti Community - Balance Sheet as at 30 September 2021

	Notes	2021	2020
		£	£
Current assets			
Debtors	*5*	8,800	22,292
Cash at bank and in hand		24,558	7,550
Total current assets		33,358	29,842
Creditors: amounts falling due within one year	*6*	(9,586)	(10,343)
Net current assets		23,772	19,499
The total net assets of the charity		**23,772**	**19,499**

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Funds

Unrestricted Revenue Funds	9	23,772	19,499

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on pages 6-7.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

J. Raymond

Judith Raymond

Trustee

Approved by the board of trustees on 28th December 2021

Elstree and Borehamwood Masorti Community

Cash Flow Statement for the year ended 30 September 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net cash provided by operating activities as shown below	17,234	(4,836)
Cash movements		
Change in cash and cash equivalents from activities in the year ended 30 September 2021	17,008	(6,606)
Cash and cash equivalents at 1 October 2020	7,550	14,156
Cash at bank and in hand less overdrafts at 30 September	**24,558**	**7,550**

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	4,499	6,529
Adjustments for :-		
Increase in debtors	13,492	(21,336)
Decrease in creditors, excluding loans	(757)	9,971
Net cash provided by operating activities	**17,234**	**(4,836)**

Analysis of cash and cash equivalents

	2021	2020
	£	£
Cash in hand at the year ended 30 September 2021	24,558	7,550
Total cash and cash equivalents	**24,558**	**7,550**

Analysis of change in net debt

	At start of year	*Cash Flows and*	*At end of year*
Cash	7,550	17,008	24,558

Elstree and Borehamwood Masorti Community

Notes to the Accounts for the year ended 30 September 2021

1 Accounting policies

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The Trustees reported a surplus for the year of £4,272 (2020: deficit of £4,759) and a cash intflow of £17,008 (2020: outflow of £6,606). Reserves at the balance sheet date total £23,772 (2020: £19,499). The Trustees have reviewed the immediate future income and expenses (including the impact of the Corona virus) and this analysis, together with the reserves, provides the basis that the charity is a going concern for the next 12-18 months.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attrubuted to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Stocks and work in progress

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Notes to the Accounts for the year ended 30 September 2021

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.
Restricted funds can only be used for particular restricted purposes within the objects of the charity.
Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Cash at bank and in hand

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

2 Income from Charitable Activities

	2021	2020
	£	£
Membership subscriptions	41,911	36,038
Building fund	632	-
Miscellaneous	340	160
	42,883	**36,198**

3 Net Incoming Resources

Net resources are stated after charging:

	2021	2020
	£	£
Accountants' remuneration	1,560	1,500
	1,560	**1,500**

4 Trustees' remuneration, benefits and expenses

There was no Trustees' remuneration, other benefits or expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020

Elstree and Borehamwood Masorti Community

Notes to the Accounts for the year ended 30 September 2021

5 Debtors: amounts falling due within one year

	2021	2020
	£	£
Gift Aid	8,500	22,292
Members in arrears	300	-
	8,800	**22,292**

6 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	9,586	10,343
	9,586	**10,343**

7 Employees

There were no employees for the year ended 30 September 2021 nor for the year ended 30 Septmber 2020

8 Contingent Liabilities

The company is limited by guarantee and, in the event of a winding-up, the liability of its members is limited to an amount not exceeding £1 per member.

9 Income and Expenditure account summary

	2021	2020
	£	£
At 1 October 2020	19,499	14,740
Surplus after tax for the year	4,272	4,759
At 30 September 2021	**23,771**	**19,499**

9 Particulars of how particular funds are represented by assets and liabilities

At 30 September 2021	**Unrestricted funds**	**Restricted funds**	**Total Funds**
	£	£	£
Current Assets	33,358	-	**33,358**
Current Liabilities	(9,586)	-	**(9,586)**
	23,772	**-**	**23,772**

At 1 October 2020	**Unrestricted funds**	**Restricted funds**	**Total Funds**
	£	£	£
Current Assets	29,842	-	**29,842**
Current Liabilities	(10,343)	-	**(10,343)**
	19,499	**-**	**19,499**

Elstree and Borehamwood Masorti Community

Notes to the Accounts for the year ended 30 September 2021

10 Change in total funds over the year as shown in Note 9 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021	Funds carried forward to 2022
		See Note 11	
	£	£	£
Unrestricted and designated funds:-			
Unrestricted Revenue Funds	19,499	**4,272**	**23,771**
Total unrestricted and designated funds	**19,499**	**4,272**	**23,771**
Total charity funds	**19,499**	**4,272**	**23,771**

11 Analysis of movements in funds over the year as shown in Note 10

	Income	Expenditure	Movement in funds
	2021	2021	2021
	£	£	£
Unrestricted and designated funds:-			
Unrestricted Revenue Funds	51,950	47,451	**4,499**
	51,950	**47,451**	**4,499**

Elstree and Borehamwood Masorti Community

Detailed analysis of income and expenditure for the year ended 30 September 2021 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2020
	£	£	£
Donations and gifts from individuals			
Small donations individually less than £1000	460	460	1,770
Refunds from HMRC on gift aided donations	8,608	8,608	22,292
Total donations and gifts from individuals	9,068	9,068	**24,062**

	Current year Unrestricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2020
	£	£	£
Membership subscriptions as donations	42,882	42,882	36,198
Total Donations, Grants and Legacies	**51,950**	**51,950**	**60,260**

Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2020
	£	£	£
Premises Expenses			
Other Premises Costs	2,950	2,950	4,057
Administrative overheads			
Consumables	125	125	-
Sundry expenses	-	-	-
Events and kiddush	1,875	1,875	-
Advertising and marketing	-	-	180
Security	347	347	523
Insurance	1,799	1,799	1,371
Resources costs	196	196	1,958
Masorti Judaism, Rabbinic services, Burial Society	38,599	38,599	45,912
Accountancy and independent examination	1,560	1,560	1,500
Support costs before reallocation	**47,451**	**47,451**	**55,501**

Detailed analysis of income and expenditure for the year ended 30 September 2021 as required by the SORP 2015

Total support costs - Current Year	**47,451**	**47,451**	**55,501**

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Total Charitable expenditure

Current Year	**Current year Unrestricted Funds**	**Current year Total Funds**	**Prior Year Total Funds**
	2021	**2021**	**2020**
	£	**£**	**£**
Total support costs	47,451	47,451	55,501
Total charitable expenditure	**47,451**	**47,451**	**55,501**

All the expenditure in the prior year was unrestricted.

Prior Year	**Prior Year Unrestricted Funds**	**Prior Year Total Funds**
	2020	**2020**
	£	**£**
Total support costs	55,501	55,501
Total charitable expenditure	**55,501**	**55,501**

ELSTREE AND BOREHAMWOOD MASORTI COMMUNITY

England & Wales - Charity number 1139041

Accounts

Company Registration Number - 07366674

Charity Registration Number - 1139041

Elstree and Borehamwood Masorti Community

Report and Accounts

30 September 2020

Elstree and Borehamwood Masorti Community

Report and accounts for the year ended 30 September 2020

Contents

	Page
Trustees' Annual Report	1-5
Independent Accountant's Report	6-7
Income and Expenditure account	8
Balance sheet	9
Cash flow statement	10
Notes to the accounts	11-16

Elstree and Borehamwood Masorti Community

Company Registration Number - 07366674

Trustees' Annual Report for the year ended 30 September 2020

The Trustees present their Report and Accounts for the year ended 30 September 2020, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Elstree and Borehamwood Masorti Community.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1139041.

Registered office

3 Woodside
Elstree, Borehamwood
Hertfordshire, WD6 3NR

Trustees

A Arellano
P Baker
J Raymond
J Dor

Bankers

HSBC
Unit 6c Borehamwood Shopping Park
Borehamwood
Hertfordshire
WD6 4PR

Elstree and Borehamwood Masorti Community

Company Registration Number - 07366674

Trustees' Annual Report for the year ended 30 September 2020

Structure, Governance and Managemen

The charity is a Company limited by guarantee and therefore has no share capital. The charity registered with the Charity Commission during November 2010, was incorporated during September 2010 and is governed by Memorandum & Articles of Association.

None of the Trustees has any beneficial interest in the company. All of the trustees are members of the Company and guarantee to contribute £1 in the event of winding-up.

Recruitment and appointment of new trustees

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

A Arellano

P Baker

J Raymond

J Dor

The existing Trustees are responsible for the recruitment of new trustees with the appointmnet of new Trustees being approved by the community during its annual general meetings. The community, as a whole, vote to appoint the new trustees. In selecting potential trustees the committee take into account any commitment shown by the individual attending religious meetings, functions and wider community events.

Induction and training of new trustees

Existing Trustees are already familiar with the objectives of the charity. Any new trustees will undergo various training activities to ensure they understand their roles.

Organisation structure

The Trustees meet regularly and volunteer their services.

A Arellano, the charity's secretary, provides website hosting services to the charity via her company Designs on The Web. During the year payments of £nil (2019: £nil) were made.

Elstree and Borehamwood Masorti Community

Company Registration Number - 07366674

Trustees' Annual Report for the year ended 30 September 2020

Risk Managemnt

The Trustees regulary consider the risks to which the charity are exposed. These risks are reviewed and systems have been established to manage them.

Reserves policy

The Trustees have reviewed the reserves of the charity. The policy is to hold enough funds to meet the on-going costs of meeting the religious and community events. At present the reserves of £19,499 would cover normal expenditure (including Rabbinic services) for some three to four months. The Trustees consider that these reserves are adequate. Current expenditure is met from membership fees, which flow in during the year and which continue to cover the on-going costs of communal activities. The reserves are all unrestricted.

Objectives and Aims

The Elstree and Borehamwood Masorti Community has provided religious services and cultural events for its members and the wider community throughout the year under review. The charity continues to provide religious eduction and a place for religious services.

The charity carries out a range of activities in accordance with its aims.

Charitable Activities

The Trustees are satisfied with the performance of the charity during the year and the position at 30 September 2020. They consider the charity to be in a good position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Future Developments

We hope to resume physical services in the early part of 2021. When we do, it is likely that we will need to find new premises from which to operate.

Discussions are underway with the Edgware Masorti Synagogue with a view to a merger. This will involve EMS selling their existing building and the funds being allocated to the purchase or hire of new premises in Elstree or Borehamwood. This will secure future premises and allow the merged community to continue together employing our rabbi on a stable basis. The increased membership will also secure the future of both communities.

Whether or not the merger takes place, plans are already underway to begin collecting funds towards the acquisition or fitting out of new premises. The Charity also plans to continue funding the employment of its rabbi and the Trustees are confident that it has sufficient funds for it to continue doing so. The saving of premises costs during the pandemic have placed the Charity in a good position financially for the coming twelve months.

Elstree and Borehamwood Masorti Community

Company Registration Number - 07366674

Trustees' Annual Report for the year ended 30 September 2020

Going Concern

The Trustees have reviewed the impacts of the Corona virus on its operations and ability to continue for the next 12-18 months. The Charity has been unable to hold physical religious services at a location since the start of lock-down, but this has been compensated for by an increase in on-line virtual activities. Additionally, the Charity has increased its welfare activities during the pandemic, including assisting members of the Community who are sheltering. Sadly, there have been bereavements of members of the Elstree and Borehamwood Masorti Community as a result of the virus.

Coping with the pandemic is an ongoing process and as at the date of signing, the Trustees were of the opinion that the Charity is continuing to fulfil its objects and has sufficient reserves and forecast donations to meet its financial obligations.

Statement of the Directors Trustees' Responsibilities

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, the Companies Act 2006 and charity law require 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 as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

Elstree and Borehamwood Masorti Community

Company Registration Number - 07366674

Trustees' Annual Report for the year ended 30 September 2020

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 8 to 16.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on ..... 9 December ~~November~~ 2020.

J. Raymond

Judith Raymond
Director and Trustee

Elstree and Borehamwood Masorti Community

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2020

I report to the Trustees on my examination of the financial statements of the charitable company on pages 8 to 16 for the year ended 30 September 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on pages 1-5, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

a) examine the financial statements of the charity under Section 145 of the Act;

b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records;

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination; or

the financial statements have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-

Martin Coleman FCA - Independent Examiner

5 Nightingale Court
Park Road
Radlett
Hertfordshire
WD7 8EA

This report was signed on 9th December 2020.

Elstree and Borehamwood Masorti Community
Income and Expenditure Account for the year ended 30 September 2020 as required by the Companies Act 2006

	Notes	2020	2019
		£	£
Income from:			
Donations and legacies		1,770	-
Charitable activities	2	36,198	36,402
Refunds from HMRC on gift aided donations		22,292	-
Gross income in the year before exceptional items		**60,260**	**36,402**
Gross income in the year including exceptional items		**60,260**	**36,402**
Expenditure			
Charitable expenditure, excluding depreciation and amortisation		55,501	36,991
Total expenditure in the year		**55,501**	**36,991**
Net income before tax in the financial year		**4,759**	**(589)**
Fund balances at 1 October 2019		**14,740**	**15,329**
Fund balances at 30 September 2020		**19,499**	**14,740**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 11 to 16 form an integral part of these accounts.

Elstree and Borehamwood Masorti Community - Balance Sheet as at 30 September 2020

	Notes	2020 £	2020 £
Current assets			
Debtors	5	22,292	956
Cash at bank and in hand		7,550	14,156
Total current assets		29,842	15,112
Creditors: amounts falling due within one year	6	(10,343)	(372)
Net current assets		19,499	14,740
The total net assets of the charity		**19,499**	**14,740**

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Funds

Unrestricted Revenue Funds	9	19,499	14,740

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on pages 6-7.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

J. Raymond

Judith Raymond
Trustee
Approved by the board of trustees on ..... ~~November~~ 9 December 2020

Elstree and Borehamwood Masorti Community

Cash Flow Statement for the year ended 30 September 2020

	2020	2019
	£	£
Cash flows from operating activities		
Net cash provided by operating activities as shown below	(4,836)	(611)
Cash movements		
Change in cash and cash equivalents from activities in the year ended 30 September 2020	(6,606)	(611)
Cash and cash equivalents at 1 October 2019	14,156	14,767
Cash at bank and in hand less overdrafts at 30 September	**7,550**	**14,156**

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	6,529	(589)
Adjustments for :-		
Increase in debtors	(21,336)	1,883
Decrease in creditors, excluding loans	9,971	(1,905)
Net cash provided by operating activities	**(4,836)**	**(611)**

Analysis of cash and cash equivalents

	2020	2019
	£	£
Cash in hand at the year ended 30 September 2020	7,550	14,156
Total cash and cash equivalents	**7,550**	**14,156**

Analysis of change in net debt

	At start of year	*Cash Flows and*	*At end of year*
Cash	14,156	(6,606)	7,550

Elstree and Borehamwood Masorti Community

Notes to the Accounts for the year ended 30 September 2020

1 Accounting policies

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The Trustees reported a surplus for the year of £4,759 (2019: deficit of £589) and a cash outflow of £6,606 (2019: outflow of £611). Reserves at the balance sheet date total £19,499 (2019: £14,740). The Trustees have reviewed the immediate future income and expenses (including the impact of the Corona virus) and this analysis, together with the reserves, provides the basis that the charity is a going concern for the next 12-18 months.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attrubuted to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Stocks and work in progress

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Notes to the Accounts for the year ended 30 September 2020

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Cash at bank and in hand

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

2 Income from Charitable Activities

	2020	2019
	£	£
Membership subscriptions	36,198	36,402
	36,198	**36,402**

3 Net Incoming Resources

Net resources are stated after charging:

	2020	2019
	£	£
Accountants' remuneration	1,500	750
	1,500	**750**

4 Trustees' remuneration, benefits and expenses

There was no Trustees' remuneration, other benefits or expenses paid for the year ended 30 September 2020 nor for the year ended 30 September 2019

Elstree and Borehamwood Masorti Community

Notes to the Accounts for the year ended 30 September 2020

5 Debtors: amounts falling due within one year

	2020	2019
	£	£
Prepayments and accrued income	22,292	956
	22,292	**956**

6 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals	-	300
Other creditors	10,343	72
	10,343	**372**

7 Employees

There were no employees for the year ended 30 September 2020 nor for the year ended 30 Septmber 2019

8 Contingent Liabilities

The company is limited by guarantee and, in the event of a winding-up, the liability of its members is limited to an amount not exceeding £1 per member.

9 Income and Expenditure account summary

	2020	2019
	£	£
At 1 October 2019	14,740	15,329
Surplus after tax for the year	4,759	(589)
At 30 September 2020	**19,499**	**14,740**

9 Particulars of how particular funds are represented by assets and liabilities

At 30 September 2020	**Unrestricted funds**	**Restricted funds**	**Total Funds**
	£	£	£
Current Assets	29,842	-	**29,842**
Current Liabilities	(10,343)	-	**(10,343)**
	19,499	**-**	**19,499**

At 1 October 2019	**Unrestricted funds**	**Restricted funds**	**Total Funds**
	£	£	£
Current Assets	15,112	-	**15,112**
Current Liabilities	(372)	-	**(372)**
	14,740	**-**	**14,740**

Elstree and Borehamwood Masorti Community

Notes to the Accounts for the year ended 30 September 2020

10 Change in total funds over the year as shown in Note 9 , analysed by individual funds

	Funds brought forward from 2019	Movement in funds in 2020	Funds carried forward to 2021
		See Note 11	
	£	£	£
Unrestricted and designated funds:-			
Unrestricted Revenue Funds	14,740	4,759	19,499
Total unrestricted and designated funds	**14,740**	**4,759**	**19,499**
Total charity funds	**14,740**	**4,759**	**19,499**

11 Analysis of movements in funds over the year as shown in Note 10

	Income	Expenditure	Movement in funds
	2020	2020	2020
	£	£	£
Unrestricted and designated funds:-			
Unrestricted Revenue Funds	62,030	55,501	6,529
	62,030	**55,501**	**6,529**

Elstree and Borehamwood Masorti Community

Detailed analysis of income and expenditure for the year ended 30 September 2020 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2019
	£	£	£
Donations and gifts from individuals			
Small donations individually less than £1000	1,770	1,770	-
Refunds from HMRC on gift aided donations	22,292	22,292	-
Total donations and gifts from individuals	24,062	24,062	-

	Current year Unrestricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2019
	£	£	£
Membership subscriptions as donations	36,198	36,198	36,402
Total Donations, Grants and Legacies	**62,030**	**62,030**	**36,402**

Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2019
	£	£	£
Premises Expenses			
Other Premises Costs	4,057	4,057	6,254
Administrative overheads			
Advertising and marketing	180	180	-
Support costs	523	523	322
Insurance	1,371	1,371	1,104
Resources costs	1,958	1,958	9,953
Masorti Judaism, Rabbinic services, Burial Society	45,912	45,912	18,608
Accountancy and independent examination	1,500	1,500	750
Support costs before reallocation	**55,501**	**55,501**	**36,991**

Elstree and Borehamwood Masorti Community

Detailed analysis of income and expenditure for the year ended 30 September 2020 as required by the SORP 2015

Total support costs - Current Year	**55,501**	**55,501**	**36,991**

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Total Charitable expenditure

Current Year	Current year Unrestricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2019
	£	£	£
Total support costs	55,501	55,501	36,991
Total charitable expenditure	**55,501**	**55,501**	**36,991**

All the expenditure in the prior year was unrestricted.

Prior Year	Prior Year Unrestricted Funds	Prior Year Total Funds
	2019	2019
	£	£
Total support costs	36,991	36,991
Total charitable expenditure	**36,991**	**36,991**