

Company registration number: 08356706

Charity registration number: 1150678

WIMBLEDON AND DISTRICT SYNAGOGUE

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

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**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees + Council (Apr 2022 – to date)

Dr Yvonne Mason

Mr Julian Hunt

Ms Agatha Lysbeth Fox (Resigned November 2022)

Mrs Susan Bennett (Resigned November 2022)

Mrs Ruth Bragman

Mrs Wendy Levy (Resigned November 2022)

Mrs Stella Mason (Deceased April 2023)

Mrs Camilla McGill

Mr Anthony Salem

Mr Edward Leek (Appointed November 2022)

Mr Graham Lust (Appointed November 2022)

Vice President - Mrs Hilary Leek

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

REFERENCE AND ADMINISTRATIVE DETAILS

Company Registration Number	08356706
Charity Registration Number	1150678
Principal and Registered Office	1 Queensmere Road Wimbledon London SW19 5QD
Bankers	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ
Independent Examiner	Harmer Slater Limited Salatin House 19 Cedar Road Sutton Surrey SM2 5DA

WIMBLEDON AND DISTRICT SYNAGOGUE (A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

The trustees (who are also Directors for the purposes of the Companies Act 2006) present their annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2023.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting standard applicable in the UK and Republic of Ireland (FRS 102).

Structure, governance and management

On 11 January 2013 incorporation was achieved in the name of Wimbledon and District Synagogue, and this was followed by registration as a charity on 4 February 2013, registered number 1150678. From March 2014 Wimbledon & District Synagogue has been operating under the name of The Wimbledon Synagogue.

The Synagogue operates under the rules as set out in the Articles of Association and Council members have responsibility as Directors and Trustees of the Charitable Company.

This was the first year of operation with a smaller Board, where each Board member has had a defined portfolio of responsibilities and has liaised on a regular basis with the numerous committees that operate within the synagogue. The Board considers that this has worked well and will continue to be the operating model for the future.

Nominations for the Board are normally solicited from members who have relevant skills and are already active in the community or who represent particular interest groups from within the membership. They are elected by the membership in open meeting. In addition, up to two members can be co-opted to serve on the Board until the next general meeting. The Board is authorised to appoint new members to fill vacancies through resignation or death of existing trustees. On joining the Board, new members are given a briefing pack as part of their induction. The trustees normally meet at least 6 times a year.

Administrative and janitorial staff are responsible for the day-to-day management of the building, membership support and communication, coordination of activities between the various activity groups and are available to respond to enquiries, often of a sensitive nature, including life events and bereavements. The Board, taking appropriate external advice where necessary, takes all significant operational decisions.

External Affiliations

The Articles of Association provides that the synagogue be an affiliated member of the Movement for Reform Judaism (MRJ) for which affiliation fees are payable at a percentage of the previous year's subscription income.

One of the benefits of membership is the availability of a burial plan, for which members pay an annual levy, which is paid on to the Jewish Joint Burial Society, which is in most cases solely responsible for the provision of such services. The synagogue is entitled to representation at the Board of Deputies, for which a per capita charge is levied on the number of members. Lawrence Jacobson and Martin Raven have been our members during this financial year.

WIMBLEDON AND DISTRICT SYNAGOGUE (A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

Risk Management

The trustees have examined the major strategic, business and operational risks, which the synagogue faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

The Synagogue has a core body of individuals trained by the Community Security Trust (CST) who provide security services to the community supported by all regular members of the Synagogue.

Articles of Association, objects and policies

Wimbledon and District Synagogue was founded in 1949 and housed from 1952 in Worple Road until it relocated to its current premises in 1997. It is an association of Jews with the object of maintaining a place of public worship and advancing religious, educational and charitable objects. The Synagogue is an affiliated member of The Movement for Reform Judaism (formerly called The Reform Synagogues of Great Britain).

Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review, the trustees have considered the Charity Commission's general guidance on public benefit.

Ancillary Activities

A number of committees and action groups operate within the community and report to the Synagogue Board. The remits of these groups included (but are not limited to): Care and Community, Cultural events and activities, Membership services, Security, Israel, Education, Youth, Library and Choir.

Financial Management

Financial matters are run by the Honorary Treasurer, with the assistance of other members of the synagogue.

It is the policy of the charity to maintain unrestricted funds at a level which equates to six months unrestricted expenditure. This provides sufficient funds to cover management, administration and support costs. Unrestricted funds are maintained at least at this level throughout the year. The present level of funding is adequate to support the continuation of the synagogue for the medium term and the trustees consider the financial position of the charity to be satisfactory.

There are a number of restricted funds managed by designated trustees for the funds and who have the power of distributing these funds according to the wishes of the fund donors. These trustees are all members of the community.

Financial Review

The movement in funds shows a deficit of £48,614 compared to a small deficit of £474 in the previous year.

The cash position decreased from £373,699 to £319,793 during the year. The free cash position which excludes monies held within restricted funds now exceeds £210,000 and represents more than six months unrestricted expenditure, which as mentioned above has been our objective.

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

Investment policies and returns

Under the Articles of Association, the trustees are authorised to appoint two, three or four trustees under the trustees' direction to make and hold any investments, which the trustees see fit using the general funds of the charity.

The trustees have considered the most appropriate policy for investing funds and, as the charity only has modest cash reserves, any excess monies are placed in bank interest bearing accounts. The trustees consider that the return of such investments in the year to be satisfactory. However, this matter will be kept under regular review and will be dependent on future capital requirements over the next five years.

Plans for the future

The synagogue has been completely open during the year, with the various committees and activities restarting and recovering momentum after the pandemic.

Following the end of the financial year end, the synagogue signed a lease contract with Keren's Nursery to replace Apples and Honey nursery which has now closed. This ambitious project will see Keren's bring further activity and vitality to the synagogue on a daily basis, as well as providing a long term source of income to the synagogue.

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

Trustees' Responsibility Statement

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by Section 415A of the Companies Act 2006.

This report was approved by the trustees and signed on its behalf by:

Edward Leek

.....
Mr Edward Leek
Trustee and Honorary Treasurer

Date: 19 November 2023

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WIMBLEDON AND DISTRICT SYNAGOGUE**

I report to the charity trustees on my examination of the accounts of Wimbledon and District Synagogue, charity number 1150678 for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

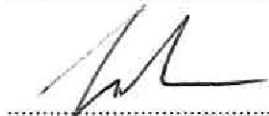
Independent examiner's statement

Since Charitable Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institution of Chartered Accountants England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Wimbledon and District Synagogue as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



T W Slater ACA CTA
Harmer Slater Limited
Salatin House, 19 Cedar Road, Sutton, Surrey, SM2 5DA

19 November 2023

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023
(incorporating Income and Expenditure Account)**

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Voluntary income	5, 12	427,663	24,804	452,467	453,022
Charitable activities		27,320	-	27,320	28,454
Investment income (interest)		1,830	-	1,830	21
Total income		<u>456,813</u>	<u>24,804</u>	<u>481,617</u>	<u>481,497</u>
Expenditure on:					
Raising funds		5,901	-	5,901	6,041
Charitable activities	6, 12	486,832	37,498	524,330	475,930
Total expenditure		<u>492,733</u>	<u>37,498</u>	<u>530,231</u>	<u>481,971</u>
Transfers between funds		-	-	-	-
Net movement in funds		<u>(35,920)</u>	<u>(12,694)</u>	<u>(48,614)</u>	<u>(474)</u>
Reconciliation of funds:					
Total funds brought forward		<u>1,208,436</u>	<u>1,686,289</u>	<u>2,894,725</u>	<u>2,895,199</u>
Total funds carried forward		<u>1,172,516</u>	<u>1,673,595</u>	<u>2,846,111</u>	<u>2,894,725</u>

The comparative statement of financial activities for 2022 is shown in note 18 of the accounts.

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

**(REGISTRATION NUMBER: 08356706)
BALANCE SHEET AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	2,601,019	2,666,100
Current assets			
Stocks		234	234
Other debtors		65,186	3,864
Cash at bank and in hand		<u>319,793</u>	<u>373,699</u>
		385,213	377,797
Creditors: Amounts falling due within one year	10	<u>(72,621)</u>	<u>(79,172)</u>
Net current assets		<u>312,592</u>	<u>298,625</u>
Total assets less current liabilities		2,913,611	2,964,725
Creditors: Amounts falling due after more than one year	11	<u>(67,500)</u>	<u>(70,000)</u>
Net assets		<u><u>2,846,111</u></u>	<u><u>2,894,725</u></u>
Funds of the charity:			
Restricted Funds	12	1,673,595	1,686,289
Unrestricted income funds	13	<u>1,172,516</u>	<u>1,208,436</u>
		<u><u>2,846,111</u></u>	<u><u>2,894,725</u></u>

The trustees consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 (the Act) and members have not required the company to obtain an audit for the year 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 for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at 31 March 2023 and of its net movement in funds for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the company.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies.

The accounts on pages 8 to 19 were approved by the trustees on 19 November 2023 and signed on their behalf by:

.....
Mr Edward Leek
Trustee and Honorary Treasurer

The notes on pages 10 to 19 form an integral part of these financial statements.

WIMBLEDON AND DISTRICT SYNAGOGUE (A COMPANY LIMITED BY GUARANTEE)

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

1 GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is shown on page 1.

2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

The functional currency of the charitable company is considered to be pounds sterling (£) because that is the currency of the primary economic environment in which the charitable company operates. The financial statements are presented in pounds sterling (£).

Wimbledon and District Synagogue meets the definition of a public benefit entity under FRS 102.

3 ACCOUNTING POLICIES

Going concern

No material uncertainties that may cast significant doubt about the ability of the charitable company to continue as going concern have been identified by the Trustees.

Exemption from preparing a cash flow statement

The accounts do not include a cash flow statement because the charity, as a small reporting entity (with incoming resources of less than £500,000), is exempt from the requirements to prepare such a statement under Charities SORP FRS 102.

Income

Income is included in the Statement of Financial Activities when the charitable company has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability. For legacies, entitlement is the earlier of the charitable company being notified of an impending distribution or the legacy being received.

Deferred income represents membership subscriptions and education income received in advance relating to the following year.

Expenditure

Expenditure is charged to the Statement of Financial Activities on an accruals basis as a liability is incurred. Expenditure includes VAT as this cannot be recovered, and is classified under the headings of the statement of financial activities to which it relates.

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is not charged on freehold land. Depreciation on other tangible fixed assets is provided at rates calculated to write off the cost or valuation of those assets, less their estimated residual value, over their expected useful lives on the following bases:

Asset class	Depreciation method and rate
Freehold property	2% straight line
Grave spaces	Not depreciated
Fixtures and fittings	15% reducing balance
Computer equipment	33.33% reducing balance
Columbarium	Not depreciated

Amortisation is calculated to write off the cost of grave spaces in proportion to the number of graves used in the year.

Impairment of fixed assets

Fixed assets are subject to review for impairment when there is an indication of a reduction in their carrying value. Any impairment is recognised in the year in which it occurs in the corresponding Statement of Financial Activities category.

Pensions

The charity pays contributions into certain employees' own personal private pension schemes. Contributions into those defined contribution pension schemes are charged to the Statement of Financial Activities in the year in which they are incurred.

Stock

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

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each fund is set out in the notes to the accounts.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

4 TAXATION

As a charity, the Wimbledon and District Synagogue is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

5 VOLUNTARY INCOME

Voluntary Income - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Activities for generating funds	10,737	-	10,737
Other voluntary income	416,926	24,804	441,730
	<u>427,663</u>	<u>24,804</u>	<u>452,467</u>

Voluntary Income - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Activities for generating funds	3,623	-	3,623
Other voluntary income	408,147	41,252	449,399
	<u>411,770</u>	<u>41,252</u>	<u>453,022</u>

6 EXPENDITURE ON CHARITABLE ACTIVITIES

Expenditure on Charitable Activities - current year

	Staff cost 2023 £	Other costs 2023 £	Total costs 2023 £
Synagogue running costs	170,106	144,354	314,460
Building costs	-	25,748	25,748
Education expenditure	46,653	159	46,812
Other costs	-	137,310	137,310
	<u>216,759</u>	<u>307,571</u>	<u>524,330</u>

Other costs include independent examination and accounting fees of £3,000 (2022 - £2,400).

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Expenditure on Charitable Activities - prior year

	Staff costs 2022 £	Other costs 2022 £	Total costs 2022 £
Synagogue running costs	153,397	123,023	276,420
Building costs	-	20,801	20,801
Education expenditure	51,121	1,830	52,951
Other costs	-	125,758	125,758
	204,518	271,412	475,930

7 TRUSTEES

Camilla McGill, trustee, received £1,220 (2022: £Nil) remuneration for work in the Sunday morning religious school. No expenses were reimbursed to her during the year (2022: £Nil).

No other trustees received any remuneration or reimbursement of expenses during the year (2022: £Nil).

8 STAFF COSTS

Staff costs were as follows:

	2023 £	2022 £
Wages and salaries	199,027	190,809
Social security costs	10,547	6,140
Pension costs	7,185	3,405
	216,759	200,354

The average head count of employees during the year was 24 (2022 - 23) which includes part-time staff.

No employee received employee benefits of more than £60,000 during the year (2022 - None).

Key Management Personnel

No Key Management Personnel received remuneration during the year (2022 - None).

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

9 TANGIBLE FIXED ASSETS

	Freehold property £	Grave spaces £	Fixtures and fittings and computer equipment £	Columb- arium £	Total £
Cost					
At 1 April 2022	2,886,517	66,250	465,073	7,140	3,424,980
Additions	-	-	5,740	-	5,740
Disposals	-	(2,500)	-	-	(2,500)
At 31 March 2023	<u>2,886,517</u>	<u>63,750</u>	<u>470,813</u>	<u>7,140</u>	<u>3,428,220</u>
Depreciation					
At 1 April 2022	425,525	-	333,355	-	758,880
Charge for the year	<u>47,702</u>	<u>-</u>	<u>20,619</u>	<u>-</u>	<u>68,321</u>
At 31 March 2023	<u>473,227</u>	<u>-</u>	<u>353,974</u>	<u>-</u>	<u>827,201</u>
Net book value					
At 31 March 2023	<u>2,413,290</u>	<u>63,750</u>	<u>116,839</u>	<u>7,140</u>	<u>2,601,019</u>
At 31 March 2022	<u>2,460,992</u>	<u>66,250</u>	<u>131,718</u>	<u>7,140</u>	<u>2,666,100</u>

Included in land and buildings is freehold land at cost of £513,544 which is not depreciated.

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	34,293	23,145
Accruals	3,000	2,000
Deferred income	<u>35,328</u>	<u>54,027</u>
	<u>72,621</u>	<u>79,172</u>

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

11 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	2023 £	2022 £
Loan from Jewish Joint Burial Society*	<u>67,500</u>	<u>70,000</u>

*The JJBS loan is not wholly repayable within five years.

The loan was taken out to purchase 87 grave spaces at Randalls Park Cemetery. The loan is interest free and is repayable in instalments of £1,250 as and when the spaces are used. Any outstanding balance as at 29 June 2027 is repayable on that date.

12 RESTRICTED FUNDS

Restricted funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
New building extension fund	1,599,995	-	-	1,599,995
Nursery fund	5,806	-	-	5,806
Education general fund	6,030	-	-	6,030
Bob Shafritz memorial fund	6,482	-	(3,654)	2,828
Jean Harff fund	1,602	-	(174)	1,428
Harry Chaytow fund	5,484	450	(1,880)	4,054
Rabbi's discretionary fund	5,865	1,845	(100)	7,610
Memorial book fund	2,765	500	-	3,265
Youth worker fund	10,408	-	(2,417)	7,991
Food for thought	186	5	-	191
Schools visit fund	6,906	388	(324)	6,970
South London Israel forum	2,443	-	(443)	2,000
Library	1,875	78	(21)	1,932
Metiv project	15,909	458	(16,367)	-
The Hillel Awards	10,000	-	-	10,000
Ukraine appeal	4,533	773	(4,283)	1,023
Synagogue Israel fund	-	523	-	523
The Care Group fund	-	2,236	(77)	2,159
Ukraine refugees fund	-	17,548	(7,758)	9,790
Total	<u>1,686,289</u>	<u>24,804</u>	<u>(37,498)</u>	<u>1,673,595</u>

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Restricted funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
New building extension fund	1,599,995	-	-	1,599,995
Kitchen fund	3,510	-	(3,510)	-
Specific wish list items	14,641	670	(15,311)	-
Harry Urban Holocaust room	2,519	-	(2,519)	-
Nursery fund	6,048	-	(242)	5,806
Scroll fund	155	165	(320)	-
Education general fund	6,849	-	(819)	6,030
Bob Shafritz memorial fund	11,482	-	(5,000)	6,482
Jean Harff fund	1,602	-	-	1,602
Harry Chaytow fund	5,484	-	-	5,484
Cherkassy	2	-	(2)	-
Rabbi's discretionary fund	1,656	4,209	-	5,865
Memorial book fund	2,185	580	-	2,765
Youth worker fund	5,408	5,000	-	10,408
Food for thought	186	-	-	186
Schools visit fund	6,778	128	-	6,906
South London Israel forum	16,415	-	(13,972)	2,443
Library	1,817	58	-	1,875
Metiv project	-	15,909	-	15,909
The Hillel Awards	-	10,000	-	10,000
Ukraine appeal	-	4,533	-	4,533
Total	1,686,732	41,252	(41,695)	1,686,289

The new building extension fund represents amounts received generally for the building and for major refurbishment work.

The nursery fund includes income and expenditure relating to building works carried out on the land and buildings of the Synagogue by the Apples and Honey Nursery.

The Bob Shafritz memorial fund funds a variety of Jewish activities in the community.

The Jean Harff fund is a fund set up with a broad remit to benefit the elderly of the community.

The Harry Chaytow fund was set up with an objective to support projects that provide support to the homeless or others in need of help. The main project that has been funded to date has been the Night Shelter.

The South London Israel Forum fund includes income and expenditure relating to the promotion of the South London Israel Forum activities to Synagogue members and support for the funding of these activities.

The Metiv project fund is an Israeli healthcare programme.

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

The Hillel Awards fund includes income to support any synagogue committee that wants a little extra money up to £500 for a particular event eg a very good speaker that might cost more than their budget allows.

The synagogue Israel fund includes a donation for a newly constituted fund that will focus on cultural and other areas relating to Israel.

The Care Group fund is composed of donations to fund the activities of the care group that helps elderly members, including Rosh Hashanah parcels, Care Group and Food for Thought lunches, amongst other expenses.

The Ukraine refugees fund represents funds donated to support Ukrainian refugee families within our community.

13 UNRESTRICTED INCOME FUNDS

Unrestricted income funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	1,208,436	456,813	(492,733)	1,172,516
Designated funds	-	-	-	-
Total	<u>1,208,436</u>	<u>456,813</u>	<u>(492,733)</u>	<u>1,172,516</u>

Unrestricted income funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	1,208,467	440,245	(440,276)	1,208,436
Designated funds	-	-	-	-
Total	<u>1,208,467</u>	<u>440,245</u>	<u>(440,276)</u>	<u>1,208,436</u>

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	995,218	1,605,801	2,601,019
Current assets	301,334	67,794	369,128
Creditors due within one year	(72,621)	-	(72,621)
Creditors due in more than one year	(67,500)	-	(67,500)
Total net assets	<u>1,156,431</u>	<u>1,673,595</u>	<u>2,830,026</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,057,021	1,609,079	2,666,100
Current assets	300,587	77,210	377,797
Creditors due within one year	(79,172)	-	(79,172)
Creditors due in more than one year	(70,000)	-	(70,000)
	<u>1,208,436</u>	<u>1,686,289</u>	<u>2,894,725</u>

15 ANALYSIS OF CHANGE IN NET DEBT

	Balance at 1 April 2022 £	Cash flow £	Balance at 31 March 2023 £
Cash at bank	<u>373,698</u>	<u>(53,905)</u>	<u>319,793</u>

16 LIMITED BY GUARANTEE

The trustees are all members of the Company and collectively comprise the Management Committee, which is the governing body of the Company. The Management Committee is elected at the Company's Annual General Meeting. Appointments to the Committee may be made by its members during the year, in accordance with the Company's Articles of Association. Members are liable for the Company's liabilities and debts whilst being a member and up to one year after ceasing being a member for those transactions entered before that date, to a maximum of £1.

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

17 PENSION SCHEME

The charitable company contributes to a defined contribution pension scheme for its employees. The pension cost charge for the period represents contributions payable by the charitable company to the respective scheme and amounted to £6,540 (2022: £3,405).

Contributions totalling £Nil (2022 - £246) were payable to the scheme at the end of the year and are included in other creditors.

18 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:			
Donations and legacies	411,770	41,252	453,022
Charitable activities	28,454	-	28,454
Investment income (interest)	21	-	21
Total income	<u>440,245</u>	<u>41,252</u>	<u>481,497</u>
Expenditure on:			
Raising funds	6,041	-	6,041
Charitable activities	<u>434,235</u>	<u>41,695</u>	<u>475,930</u>
Total expenditure	<u>440,276</u>	<u>41,695</u>	<u>481,971</u>
Net movement in funds	(31)	(443)	(474)
Reconciliation of funds			
Total funds brought forward	<u>1,208,467</u>	<u>1,686,732</u>	<u>2,895,199</u>
Total funds carried forward	<u><u>1,208,436</u></u>	<u><u>1,686,289</u></u>	<u><u>2,894,725</u></u>

