

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 2025

**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 and Board (Apr 2024 – to date)

Trustees

Mr Julian Hunt

Mrs Ruth Bragman

Mrs Camilla McGill (Resigned November 2024)

Mr Edward Leek (Honorary Treasurer)

Mr Graham Lust

Mr Paul Erdunast (Resigned November 2024)

Ms Josie Knox

Mrs Wendy Levy

Mr Jonathan Koplin (Secretary, Appointed November 2024)

Vice Presidents

Mr Anthony Salem (Passed away January 2025)

Mrs Hilary Leek (Resigned as trustee November 2024, remains as Vice President until November 2025)

**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	Shaw Gibbs 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 2025

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 2025.

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 Board members have responsibility as Directors and Trustees of the Charitable Company. 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 model, introduced last year, is working well.

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 an 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 2025

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 surplus of £6,629 compared to a deficit of £59,336 in the previous year. The surplus before depreciation was £62,597. The recorded surplus includes the impact of the successful 75th anniversary dinner, some generous legacies and the inclusion of the PTA's fund in the Synagogue's accounts as a restricted fund. Excluding these one-off income amounts, the overall result would have been similar to the previous year, with the charity covering its operating costs on a cash basis (excluding depreciation).

The cash position increased from £388,467 to £462,684 during the year. The free cash position excluding restricted funds exceeded £361,000 at the year end and represents substantially more than four 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 2025

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.

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: 30 November 2025

**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 2025.

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.



.....
B Clifford FCA

Shaw Gibbs Limited

Salatin House, 19 Cedar Road, Sutton, Surrey, SM2 5DA

30 November 2025

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025
(incorporating Income and Expenditure Account)**

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income from:					
Voluntary income	5, 12	470,377	49,402	519,779	448,053
Charitable activities		24,996	-	24,996	28,360
Investment income (interest)		10,295	-	10,295	6,469
Total income		<u>505,668</u>	<u>49,402</u>	<u>555,070</u>	<u>482,882</u>
Expenditure on:					
Raising funds		8,777	-	8,777	4,621
Charitable activities	6, 12	<u>527,309</u>	<u>12,355</u>	<u>539,664</u>	<u>537,597</u>
Total expenditure		<u>536,086</u>	<u>12,355</u>	<u>548,441</u>	<u>542,218</u>
Transfers between funds		<u>4,472</u>	<u>(4,472)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(25,946)</u>	<u>32,575</u>	<u>6,629</u>	<u>(59,336)</u>
Reconciliation of funds:					
Total funds brought forward		<u>1,116,911</u>	<u>1,669,864</u>	<u>2,786,775</u>	<u>2,846,111</u>
Total funds carried forward		<u><u>1,090,965</u></u>	<u><u>1,702,439</u></u>	<u><u>2,793,404</u></u>	<u><u>2,786,775</u></u>

The comparative statement of financial activities for 2024 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 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	2,471,291	2,534,948
Current assets			
Stocks		234	234
Other debtors		9,981	15,260
Cash at bank and in hand		462,684	388,467
		472,899	403,961
Creditors: Amounts falling due within one year	10	(87,036)	(85,884)
Net current assets		385,863	318,077
Total assets less current liabilities		2,857,154	2,853,025
Creditors: Amounts falling due after more than one year	11	(63,750)	(66,250)
Net assets		2,793,404	2,786,775
Funds of the charity:			
Restricted Funds	12	1,702,439	1,669,864
Unrestricted income funds	13	1,090,965	1,116,911
		2,793,404	2,786,775

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 2025 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 7 to 21 were approved by the trustees on 30 November 2025 and signed on their behalf by:

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

The notes on pages 10 to 21 form an integral part of these financial statements.

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income/(expenditure)		6,629	(59,336)
Adjustments to cash flows from non-cash items			
Depreciation		62,597	65,013
		69,226	5,677
Working capital adjustments			
Decrease in debtors		5,279	49,926
Decrease in creditors	10	(3,307)	(3,387)
Increase in deferred income	11	4,459	16,650
Net cash flows from operating activities		75,657	68,866
Cash flows from investing activities			
Purchase of fixed assets	9	(1,440)	(192)
Sale of fixed assets		2,500	1,250
Net cash flows from investing activities		1,060	1,058
Cash flows from financing activities			
Repayment of loans and borrowings	10	(2,500)	(1,250)
Net increase in cash and cash equivalents		74,217	68,674
Cash and cash equivalents at 1 April		388,467	319,793
Cash and cash equivalents at 31 March		462,684	388,467

All of the cash flows are derived from continuing operations during the above two periods.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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.

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.

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:

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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
Synagogue	Not depreciated

The cost of grave spaces are disposed of 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 2025**

5 VOLUNTARY INCOME

Voluntary Income - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Activities for generating funds	50,257	-	50,257
Other voluntary income	420,120	49,402	469,522
	<u>470,377</u>	<u>49,402</u>	<u>519,779</u>

Voluntary Income - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Activities for generating funds	9,869	-	9,869
Other voluntary income	415,111	23,073	438,184
	<u>424,980</u>	<u>23,073</u>	<u>448,053</u>

6 EXPENDITURE ON CHARITABLE ACTIVITIES

Expenditure on Charitable Activities - current year

	Staff cost 2025 £	Other costs 2025 £	Total costs 2025 £
Synagogue running costs	193,330	160,032	353,362
Building costs	-	10,124	10,124
Education expenditure	60,915	2,827	63,742
Other costs	-	112,436	112,436
	<u>254,245</u>	<u>285,419</u>	<u>539,664</u>

Other costs include independent examination and accounting fees of £4,800 (2024 - £3,000).

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Expenditure on Charitable Activities - prior year

	Staff costs	Other costs	Total costs
	2024	2024	2024
	£	£	£
Synagogue running costs	176,579	130,435	307,014
Building costs	-	24,995	24,995
Education expenditure	51,331	3,084	54,415
Other costs	-	151,173	151,173
	<u>227,910</u>	<u>309,687</u>	<u>537,597</u>

7 TRUSTEES

Camilla McGill, trustee, received £1,520 (2024: £1,802) remuneration for work in the Sunday morning religious school. Expenses of £43 were reimbursed to her during the year (2024: £Nil).

Hilary Leek, trustee, received £628 (2024: £365) reimbursement of expenses paid on behalf of the synagogue.

No other trustees received any remuneration or reimbursement of expenses during the year (2024: £Nil).

8 STAFF COSTS

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	235,163	210,032
Social security costs	12,205	11,243
Pension costs	6,877	6,635
	<u>254,245</u>	<u>227,910</u>

The average head count of employees during the year was 19 (2024 - 24) which includes part-time staff.

No employee received remuneration of more than £60,000 during the year (2024 - None).

Key Management Personnel

No Key Management Personnel received remuneration during the year (2024 - None).

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

9 TANGIBLE FIXED ASSETS

	Freehold property £	Grave spaces £	Fixtures and fittings and computer equipment £	Columb- arium £	Total £
Cost					
At 1 April 2024	2,886,517	62,500	471,005	7,140	3,427,162
Additions	-	-	1,440	-	1,440
Disposals	-	(2,500)	-	-	(2,500)
At 31 March 2025	<u>2,886,517</u>	<u>60,000</u>	<u>472,445</u>	<u>7,140</u>	<u>3,426,102</u>
Depreciation					
At 1 April 2024	520,685	-	371,529	-	892,214
Charge for the year	<u>47,459</u>	<u>-</u>	<u>15,138</u>	<u>-</u>	<u>62,597</u>
At 31 March 2025	<u>568,144</u>	<u>-</u>	<u>386,667</u>	<u>-</u>	<u>954,811</u>
Net book value					
At 31 March 2025	<u>2,318,373</u>	<u>60,000</u>	<u>85,778</u>	<u>7,140</u>	<u>2,471,291</u>
At 31 March 2024	<u>2,365,832</u>	<u>62,500</u>	<u>99,476</u>	<u>7,140</u>	<u>2,534,948</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

	2025 £	2024 £
Other creditors	21,093	24,660
Accruals	9,506	9,246
Deferred income	<u>56,437</u>	<u>51,978</u>
	<u>87,036</u>	<u>85,884</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	2025	2024
	£	£
Loan from Jewish Joint Burial Society*	<u>63,750</u>	<u>66,250</u>

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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

12 RESTRICTED FUNDS

Restricted funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
New building extension fund	1,599,995	-	-	-	1,599,995
Nursery fund	5,806	-	-	-	5,806
Scroll fund	-	-	(710)	710	-
Education general fund	8,007	3,517	(3,810)	-	7,714
Bob Shafritz memorial fund	2,828	-	-	-	2,828
Jean Harff fund	1,428	-	(1,428)	-	-
Harry Chaytow fund	3,147	1,050	(1,021)	-	3,176
Rabbi's discretionary fund	8,644	2,199	(464)	-	10,379
Memorial book fund	3,465	225	-	-	3,690
Youth worker fund	-	-	(553)	553	-
Food for thought	175	175	(186)	-	164
Schools visit fund	6,662	951	(144)	-	7,469
South London Israel forum	1,962	167	(180)	-	1,949
Library	1,881	215	(372)	-	1,724
The Hillel Awards	10,000	-	(2,083)	-	7,917
Ukraine appeal	1,023	-	-	-	1,023
Synagogue Israel fund	403	-	-	-	403
The Care Group fund	6,648	2,088	(1,324)	-	7,412
Security fund (previously known as Ukraine refugees fund)	7,790	-	-	-	7,790
New Machzors	-	5,815	(80)	(5,735)	-
Legacy fund	-	25,000	-	-	25,000
Wimbledon & District PTA	-	8,000	-	-	8,000
Total	<u>1,669,864</u>	<u>49,402</u>	<u>(12,355)</u>	<u>(4,472)</u>	<u>1,702,439</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Restricted funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
New building extension fund	1,599,995	-	-	-	1,599,995
Nursery fund	5,806	-	-	-	5,806
Scroll fund	-	1,800	(2,000)	200	-
Education general fund	6,030	5,256	(3,279)	-	8,007
Bob Shafritz memorial fund	2,828	-	-	-	2,828
Jean Harff fund	1,428	-	-	-	1,428
Harry Chaytow fund	4,054	250	(1,157)	-	3,147
Rabbi's discretionary fund	7,610	1,635	(601)	-	8,644
Memorial book fund	3,265	250	(50)	-	3,465
Youth worker fund	7,991	15	(8,918)	912	-
Food for thought	191	7	(23)	-	175
Schools visit fund	6,970	421	(729)	-	6,662
South London Israel forum	2,000	-	(38)	-	1,962
Library	1,932	10	(61)	-	1,881
The Hillel Awards	10,000	-	-	-	10,000
Ukraine appeal	1,023	-	-	-	1,023
Synagogue Israel fund	523	151	(271)	-	403
The Care Group fund	2,159	5,478	(989)	-	6,648
Security fund (previously known as Ukraine refugees fund)	9,790	-	(2,000)	-	7,790
New Machzors	-	7,800	(15,120)	7,320	-
Total	<u>1,673,595</u>	<u>23,073</u>	<u>(35,236)</u>	<u>8,432</u>	<u>1,669,864</u>

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.

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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.

The Hillel Awards fund offers financial support to any synagogue committee or activity for community-minded event that might otherwise not happen.

The Ukraine Appeal is the remaining balance from an earlier appeal and the board will consider the further use of these funds in future.

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 balance of the Ukraine Refugees fund was, with the permission of the donor, released to the synagogue. The board has decided to repurpose this as a security fund, to fund security enhancements.

The Legacy fund is a legacy received in the year for specific synagogue related purposes.

The Wimbledon and District PTA fund was the funds in the PTA's bank account that has been transferred to the synagogue for administrative convenience. The use of the funds remains under the control of the PTA.

13 UNRESTRICTED INCOME FUNDS

Unrestricted income funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
General funds	1,116,911	505,668	(536,086)	4,472	1,090,965
Designated funds	-	-	-	-	-
Total	<u>1,116,911</u>	<u>505,668</u>	<u>(536,086)</u>	<u>4,472</u>	<u>1,090,965</u>

Unrestricted income funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
General funds	1,172,516	459,809	(506,982)	(8,432)	1,116,911
Designated funds	-	-	-	-	-
Total	<u>1,172,516</u>	<u>459,809</u>	<u>(506,982)</u>	<u>(8,432)</u>	<u>1,116,911</u>

**WIMBLEDON AND DISTRICT SYNAGOGUE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	871,296	1,599,995	2,471,291
Current assets	370,455	102,444	472,899
Creditors due within one year	(87,036)	-	(87,036)
Creditors due in more than one year	(63,750)	-	(63,750)
Total net assets	<u>1,090,965</u>	<u>1,702,439</u>	<u>2,793,404</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	934,953	1,599,995	2,534,948
Current assets	334,092	69,869	403,961
Creditors due within one year	(85,884)	-	(85,884)
Creditors due in more than one year	(66,250)	-	(66,250)
	<u>1,116,911</u>	<u>1,669,864</u>	<u>2,786,775</u>

**WIMBLEDON AND DISTRICT SYNAGOGUE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

15 ANALYSIS OF CHANGE IN NET DEBT

	Balance at 1 April 2024 £	Cash flow £	Balance at 31 March 2025 £
Cash at bank	<u>388,467</u>	<u>74,217</u>	<u>462,684</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.

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 £6,877 (2024: £6,635).

Contributions totalling £1,435 (2024 - £1,164) were payable to the scheme at the end of the year and are included in other creditors.

**WIMBLEDON AND DISTRICT SYNAGOGUE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

18 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted £	Restricted £	Total 2024 £
Income from:			
Voluntary income	424,980	23,073	448,053
Charitable activities	28,360	-	28,360
Investment income (interest)	6,469	-	6,469
Total income	<u>459,809</u>	<u>23,073</u>	<u>482,882</u>
Expenditure on:			
Raising funds	4,621	-	4,621
Charitable activities	502,361	35,236	537,597
Total expenditure	506,982	35,236	542,218
Transfers between funds	(8,432)	8,432	-
Net movement in funds	(55,605)	(3,731)	(59,336)
Reconciliation of funds			
Total funds brought forward	<u>1,172,516</u>	<u>1,673,595</u>	<u>2,846,111</u>
Total funds carried forward	<u><u>1,116,911</u></u>	<u><u>1,669,864</u></u>	<u><u>2,786,775</u></u>