

Charity registration number 1154188

**WESTERN MARBLE ARCH SYNAGOGUE  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

# WESTERN MARBLE ARCH SYNAGOGUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	The Western Charitable Foundation 1 Wallenberg Place Ltd
<b>Charity number</b>	1154188
<b>Principal address</b>	1 Wallenberg Place Great Cumberland Place London W1H 7TN
<b>Auditor</b>	BKL Audit LLP 35 Ballards Lane London N3 1XW
<b>Bankers</b>	National Westminster Bank Plc Cavell House 2a Charing Cross Road London WC2H 0HG

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# **WESTERN MARBLE ARCH SYNAGOGUE**

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# **WESTERN MARBLE ARCH SYNAGOGUE**

## **TRUSTEES REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The assets of the charity are used for the benefit of the Charitable Company, The Western Marble Arch Synagogue, as a place of worship, and for religious activities, and for communal events and activities.

As a result of the transfer of assets to the Charitable Company on 1 January 2018, the charity had no free reserves at the year end. The reserves balance of £857,167 at the year end is represented by the net book value of the Property. All running costs of the Property are borne by the Charitable Company.

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

Public benefit is provided in the form of the multifarious activities of the Western Marble Arch Synagogue carried out at the Property particularly:

- Members of the public welcome at all Sabbath and festival services conducted at the Synagogue.
- The Synagogue is a meeting place for other Jewish organisations, and generally to the wider public.
- Members of the public are also invited to and welcome at cultural and social events held at the Synagogue.
- The Synagogue reaches out to school children regardless of faith in organising educational visits to the Synagogue.
- The Synagogue provides couples with an appropriate location for their marriage.

#### **Achievements and performance**

Following the reorganisation on 1 January 2018 and transfer of ordinary activities to the Charity Company, the charity has remained inactive, other than holding the Property. During the year the charity received rental income of £21,217 (2020: £24,706), which was donated to the Charitable Company. At the year end, the charity had unrestricted funds of £857,167.

#### **Financial review**

##### **Covid-19**

The Trustees have considered the effect of the Covid-19 outbreak that has been spreading throughout the world since 2020 on the charity's activities. The trustees do not anticipate significant disruption to the charity's activities as a result of the outbreak on the basis that since the transfer of the activities and members of the Synagogue to the charitable company ("The Western Marble Arch Synagogue"), the charity has no activities itself apart from owning the Synagogue property, and all costs associated with running the property are borne by the charitable company.

#### **Principal risks and uncertainties**

The trustees have identified and actively reviewed the major risks to which the charity is exposed which are as follows:



# **WESTERN MARBLE ARCH SYNAGOGUE**

## **TRUSTEES REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

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- Health and Safety,
- Security
- Normal Employment and public liability risks,
- Reputational risks arising from incidents in the above categories

The trustees are satisfied that the systems and procedures are in place to mitigate exposure to the major risks wherever possible.

#### **Security**

The major risk to the charity is that of security of the Property. In order to counteract such risk as far as practically possible, the Trustees have delegated responsibility for the Property to the Charitable Company, which carries on continuous review and renewal of its security systems, security staffing and equipment in coordination with the Community Security Trust. The security arrangements are now managed by 1st Class Protection.

Insurances are maintained by and at the expenses of the Charitable Company.

The charity plans to continue holding the property for the use of The Western Marble Arch Synagogue in carrying out its day to day activities.

#### **Structure, governance and management**

##### **Constitution**

Western Marble Synagogue is an unincorporated charity and was registered with the Charity Commission on 14 October 2013, registration number 1154188.

The addresses of the charity and its advisors are noted within the legal and administrative information page, at the beginning of the accounts.

##### **Change to the Synagogue's Constitution and Legal Structure**

At an Extraordinary General Meeting on 9 February 2015 the members approved the transition of the charity's net assets, and the transfer of its members and activities from the unincorporated charitable body (1154188) to a company limited by guarantee ("the Charitable Company") which was registered with the Charity Commission under number 1167711.

Apart from its freehold land and synagogue buildings known as 1 Wallenberg Place, Great Cumberland Place, London, W1H 7TN (together referred to as "the Property") all assets, liabilities and functions of the charity 1154188 were transferred to the Charity Company effective from midnight 1 January 2018. Pending resolution of certain matters affecting the Property, the charity 1154188 continues to own it.

The Property continues to be used for the purposes and benefit of the congregation of The Western Marble Arch Synagogue under its new format as a charitable company.

##### **Organisational Structure**

Since the transfer of activities and members to the Charitable Company, the charity has no activities itself apart from owning the Property, which is held by the Trustees on its behalf. The original trustees were appointed by the Board of Management of the charity, but the Board no longer exists. During the year 2019 the Trustees were Harold Pasha and Richard Mintz OBE. Following the death of Richard Mintz in the previous year, Harold Pasha appointed The Western Charitable Foundation, a charity closely associated with The Western Marble Arch Synagogue, to be the trustee of the freehold land and buildings on behalf of the charity 1154188, in his place. Subsequently Harold Pasha has resigned as a trustee and been replaced by 1 Wallenberg Place Limited, whose directors are Harold Pasha, Colin Jaque and Anthony Yadgaroff, and who are all members of The Western Marble Arch Synagogue.

##### **Membership**

On 1 January 2018 all the members of the synagogue charity 1154188 were transferred to the Charitable Company, and the charity ceased to have any members.

# **WESTERN MARBLE ARCH SYNAGOGUE**

## **TRUSTEES REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2021***

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The trustees who served during the year and up to the date of signature of the financial statements were:  
The Western Charitable Foundation  
1 Wallenberg Place Ltd

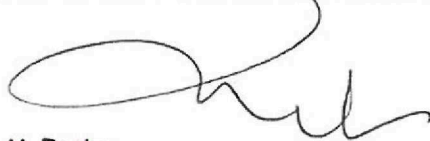
New trustees are appointed in accordance with section 36 of the Trustee Act 1925, and will be recruited from people or bodies closely associated with The Western Marble Arch Synagogue.

The day to day management of the Property is carried out by the administration team of the Charitable Company.

### **Auditor**

During the year, FSPG were appointed as auditors to the charity. On 31 March 2022, FSPG transferred its audit business to a new LLP, BKL Audit LLP. The trustees consented to treating the appointment of FSPG as extending to BKL Audit LLP with effect from 1 April 2022.

The trustees report was approved by the Board of Trustees.



H. Pasha  
On behalf of The Western Charitable Foundation

20 October 2022

# **WESTERN MARBLE ARCH SYNAGOGUE**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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



# WESTERN MARBLE ARCH SYNAGOGUE

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF WESTERN MARBLE ARCH SYNAGOGUE

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#### Opinion

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

In our opinion, the financial statements:

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

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

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

We have nothing to report in this regard.



# **WESTERN MARBLE ARCH SYNAGOGUE**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF WESTERN MARBLE ARCH SYNAGOGUE**

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#### **Matters on which we are required to report by exception**

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

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

#### **Responsibilities of trustees**

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

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

As part of our planning process;

- We enquired of management the systems and controls the charity has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The charity did not inform us of any known, suspected, or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the company. We determined that the following were most relevant: the Charity SORP, FRS 102, Charities Act 2011, Companies Act 2006.
- We considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the charity, together with the discussions held with the charity at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

# **WESTERN MARBLE ARCH SYNAGOGUE**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF WESTERN MARBLE ARCH SYNAGOGUE**

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The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their significant accounting estimates
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Assessing the validity of the classification of Income, expenditure, assets and liabilities between unrestricted, designated and restricted funds.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as the charity board minutes for discussions of irregularities including fraud.
- Performing a physical verification of key assets.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with those charged with governance of the entity.

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

#### **Other matters**

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

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



# WESTERN MARBLE ARCH SYNAGOGUE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF WESTERN MARBLE ARCH SYNAGOGUE

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#### Use of our report

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



**BKL Audit LLP**

20 October 2022

**Chartered Accountants  
Statutory Auditor**

35 Ballards Lane  
London  
N3 1XW

BKL Audit LLP is eligible for appointment as auditor of the by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# WESTERN MARBLE ARCH SYNAGOGUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Unrestricted funds 2020 £
	Notes		
<b><u>Income from:</u></b>			
Investments	3	26,828	27,794
<b><u>Expenditure on:</u></b>			
Raising funds	4	5,611	3,088
Charitable activities	5	21,217	24,706
<b>Total expenditure</b>		<b>26,828</b>	<b>27,794</b>
<b>Net income for the year/ Net movement in funds</b>		-	-
Fund balances at 1 January 2021		857,167	857,167
<b>Fund balances at 31 December 2021</b>		<b>857,167</b>	<b>857,167</b>

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

All income and expenditure derive from continuing activities.



# WESTERN MARBLE ARCH SYNAGOGUE

## BALANCE SHEET

AS AT 31 DECEMBER 2021

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	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	8	857,167		857,167	
			=====		=====
<b>Income funds</b>					
Unrestricted funds		857,167		857,167	
		857,167	=====	857,167	=====

The financial statements were approved by the Trustees on 20 October 2022



H. Pasha  
On behalf of The Western Charitable Foundation

# WESTERN MARBLE ARCH SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

#### Charity information

Western Marble Arch Synagogue is an unincorporated charity. The principal address is 1 Wallenberg Place, Great Cumberland Place, London, W1H 7TN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

#### 1.2 Going concern

The trustees have considered the effect of the Covid-19 outbreak on the charity. The trustees consider that the outbreak is not likely to cause a significant disruption to the charity's activities and are confident that the charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future.

#### 1.3 Charitable funds

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

#### 1.4 Income

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

Investment income (rental income) is recognised on a receivable basis.

#### 1.5 Expenditure

Expenditure is recognised as resources expended as soon as there is a legal and constructive obligation committing the Synagogue to the expenditure. All expenditure is accounted on an accrual basis.

#### Grants

payable are recognised at the earlier of the grant being paid or commitment to pay the grant of the recipient.

# WESTERN MARBLE ARCH SYNAGOGUE

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

### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation.

Freehold land is not depreciated and no depreciation is provided on the cost of the building because it is the trustees' assessment that the residual value of the land and buildings exceeds the book value.

#### 1.7 Impairment of fixed assets

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

### 2 Critical accounting estimates and judgements

The trustees are satisfied that there are no critical accounting estimates and judgements in the financial statements.

### 3 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Rental income	26,828	27,794

### 4 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	5,611	3,088
	<u>5,611</u>	<u>3,088</u>

# WESTERN MARBLE ARCH SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 4 Raising funds

(Continued)

The above costs relate to property management and letting fees incurred. This now shows the income, management and letting fee costs in gross terms.

### 5 Charitable activities

	2021 £	2020 £
Grant funding of activities (see note 6)	21,217	24,706

### 6 Grants payable

	2021 £	2020 £
Grants to institutions: The Western Marble Arch Synagogue	21,217	24,706

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### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the during the year (2020 : none).

None of the trustees were reimbursed for any expenses during the year (2020 : none)

### 8 Tangible fixed assets

	Freehold land and buildings £
<b>Cost</b>	
At 1 January 2021	857,167
At 31 December 2021	857,167
<b>Carrying amount</b>	
At 31 December 2021	857,167
At 31 December 2020	857,167

### 9 Related party transactions



# **WESTERN MARBLE ARCH SYNAGOGUE**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2021***

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### **9 Related party transactions**

**(Continued)**

During the year the charity made grants in the sum of £21,217 (2020 : £24,706) to The Western Marble Arch Synagogue.