THE WEST LONDON SYNAGOGUE OF BRITISH JEWS

England & Wales · Charity number 1155821

Details

Status	Registered
Legal form	Charitable company
Company number	08578248
Registered	2014-02-17
Register	View on the Charity Commission register

Contact

Address	The West London Synagogue Of British Jews 33 Seymour Place London W1H 5AU
Phone	02075350280
Email	admin@wls.org.uk
Website	www.wls.org.uk

Activities

Objects: The objects of the charity ("Objects") are:I. to promote and foster the Jewish religion by the provision and maintenance of a public place of worship consistent with the principles, practices, values and traditions of reform Judaism;II. to promote and co-ordinate the education and religious instruction of Jews; andIII. such other charitable purposes for the public benefit, in particular, the benefit of the Jewish people in the UK, in Israel or elsewhere in the world, which are charitable according to the laws of England and Wales.

Activities: To promote and foster Judaism by the provision and maintenance of a public place of worshipTo promote and co-ordinate the religious instruction of JewsTo provide such other charitable purposes for the public benefitTo promote educational, cultural, charitable and communal activitiesTo provide burial and funeral facilities

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Israel
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£4,070,000	£4,688,000	£6,903,000	51
2023-12-31	£3,980,000	£3,714,000	£7,521,000	48
2022-12-31	£3,577,000	£3,099,000	£7,255,000	59
2021-12-31	£3,059,000	£2,690,000	£6,777,000	65
2020-12-31	£3,403,000	£3,138,000	£6,408,000	64

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Trustees

Name	Role	Appointed
Alina Weismann		2023-12-12
Alison Olivia Edelshain		2020-06-17
Amanda Warner		2024-06-25
Anna Jean Strang		2023-01-31
Antony Pierre		2023-08-31
Bradley Louis Altberger		2020-06-17
Caroline Beatrix Jacqueline Landau		2023-06-20
Clarissa Datnow		2024-07-16
Francine Altaras		2024-06-25
Marie Sarah van der Zyl OBE		2025-06-24
Matthew Rosedale		2023-10-09
Monica Jankel		2022-10-18
Oliver Kurer		2024-06-25
Richard Malcolm Slowe		2020-02-23
Ruth Corb		2023-06-20
Suzanne Henrietta Korel OBE		2025-06-24
Vivien Sophia Feather		2022-07-01
Wendy Flora Pollecoff		2021-01-01

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THE WEST LONDON SYNAGOGUE OF BRITISH JEWS

England & Wales - Charity number 1155821

Accounts

The West London Synagogue of British Jews

Annual Report and Financial Statements

28 February 2025

Company Limited by Guarantee
Registration Number
08578248 (England and Wales)

Charity Registration Number
1155821

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Trustee management board	Richard Slowe (Chairman) Antony Pierre (Honorary Co-Treasurer) Matthew Rosedale (Honorary Co-Treasurer) Bradley Altberger Ruth Corb Alison Edelshain Vivien Feather Monica Jankel Caroline Landau Wendy Pollecoff Gary Skovron Anna Strang Alina Weisman Francine Altaras (Appointed 25 June 2024) Clarissa Datnow (Appointed 16 July 2024) Oliver Kurer (Appointed 25 June 2024) Amanda Warner (Appointed 25 June 2024) Suzy Korel (Appointed 24 June 2025) Marie van der Zyl (Appointed 24 June 2025) Jeremy Bard (Resigned 25 June 2024) David Gasperow (Resigned 25 June 2024) Sam Goodman (Resigned 1 May 2025) Lenka Kohli (Resigned 24 June 2025) Michael Weiss (Resigned 25 June 2024) Remy Maisel (Resigned 25 June 2024) Juliet Marber (Appt. 16 July 2024, Res. 3 June 2025)
President	Andrew Stone
Acting Executive Director	James Davies (appointed 01 January 2025; was previously Director of Operations)
Executive Vice President	Stewart Sether (resigned 31 December 2024)
Registered office	33 Seymour Place London, W1H 5AU
Company registration number	08578248 (England and Wales)
Charity registration number	1155821
Auditor	Buzzacott Audit LLP 130 Wood Street London, EC2V 6DL
Principal bankers	Barclays Bank PLC 99 Hatton Garden London, EC1N 8DN

The Trustee management board (the “Trustees”) present their annual report together with the audited financial statements of The West London Synagogue of British Jews (“West London Synagogue”, the “Company”, the “Synagogue” or “WLS”) for the 14 months ended 28 February 2025. The Company changed its Accounting date from 31st December to 28th February. Accordingly this report is for 14 months to 28th February 2025.

This report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Objectives and activities

Public benefit

In formulating the charity’s aims and in planning the work of the members of the Community, the Trustees have had regard to the general guidance published by the Charity Commission on public benefit.

Strategies for achieving objectives

The objectives and activities of the Synagogue are:

- to promote and foster Judaism by the provision and maintenance of a public place of worship, following the principles of reform Judaism.
- to promote and co-ordinate the education and religious instruction of Jews.
- to perform such other charitable activities for the public benefit, and in particular for the benefit of the Jewish people in the UK, Israel or elsewhere in the world, which may be charitable according to the laws of England and Wales.
- to promote other cultural activities, which will contribute to communal development and unity.

The Synagogue sets out to stimulate the development of a thriving, welcoming Jewish community, which provides formal and informal opportunities for spiritual, religious, and communal expression built on life-long learning through all cycles of members’ lives. We aim to put the Synagogue at the heart of London Jewish life and to provide thoughtful leadership to the wider Jewish and non-Jewish communities.

The Trustees have referred to the Charity Commission’s general guidance on Public Benefit when reviewing the Synagogue’s aims and objectives and in planning its future activities. Substantial public benefit arises from the activities of The West London Synagogue. There is a strong emphasis on education and the provision of support for the elderly and infirm. Burial and cremation services are provided to the wider Jewish community. The Synagogue also works for intra community and interfaith harmony, especially with the two other Abrahamic faiths, Christianity, and Islam. The Synagogue maintains a grade 2 listed building, which it makes available to the whole Community.

The Synagogue has a subscription paying membership, which sustains part of the Synagogue's activities. The subscription income is supplemented by income derived from a funeral expenses scheme and conducting of non-member funerals together with the sale of grave plots. The Synagogue also generates income from property, which is derived from the letting of room space within its premises including to an International School that is co-located on the Synagogue Premises. Lastly, WLS relies upon donations, both large and small, from members and charitable foundations, much of which is achieved through ongoing fundraising activities, which is described further below. Synagogue members are encouraged to make voluntary contributions to the Board of Deputies of British Jews which are collected and paid over to the Board of Deputies. The Synagogue also acts as a resource for the wider community and continues to develop activities in the areas of education and outreach with both adults and young people.

Fundraising activities and income generation

WLS manages its own fundraising with administrative support by the staff team. WLS has established a Fundraising Group (FRG), chaired by its President, to have an organised and coordinated approach to soliciting donations given the importance of this income source.

As a charity, the WLS aims to achieve best practice in the way in which it communicates with supporters. It takes care with both the tone of its communications and the accuracy of its data. The Synagogue adheres to the Fundraising Regulator Code of Fundraising Practice. It applies best practice to protect supporters' data: it never sells data or swaps data with other organisations and ensures that communication preferences can be changed at any time. WLS manages its own fundraising with administrative support by the staff team. It does not currently employ professional fundraisers. WLS undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2024/5, the charity received no complaints about its fundraising activities.

The Report of the President 2024/5

The privilege of serving as President of this wonderful Community remains profound, though the role brings its moments of challenge alongside great rewards. The confidence placed by the community in its President is deeply gratifying.

The community has reached approximately 3,000 members, the highest figure for several decades. While October 7, 2023 served as a catalyst for growth, there has been a steady stream of new members across all generations. This cross-generational growth is particularly significant, as young adults, young couples, teenagers and children represent the future of the Community.

Continuous attention is being given to improving offerings for younger demographics. The Religion School has seen remarkable expansion, with 40 new students joining since June 2024, including 23 students from 17 new families. An active parents' group supports the Religion School. A parent-run teen group is gaining momentum and showing real promise. The Young Adults 20/30 programme continues to thrive, with events frequently over-subscribed. These achievements reflect the dedication of those working to secure the Community's future. Warm congratulations are extended to all new members joining this vibrant community.

The energy and dedication of Board members, led by Richard Slowe, deserves particular recognition. The Board not only determines policy but many members take executive roles supporting the office, demonstrating exceptional commitment to the Community's wellbeing.

An exciting project is underway to restore the magnificent Sanctuary and rebuild the organ – the last remaining wind organ in any UK synagogue. This ambitious undertaking will require 12 to 18 months to complete. While some inconvenience is inevitable, every effort is being made to minimise disruption, and the Community's patience and understanding during this period is appreciated.

Working alongside our Life President Stephen Moss, our hardworking and energetic fundraising team has achieved notable success in raising both general and restricted funds through patronage and voluntary contributions. We extend our deep gratitude to all contributors, many of whom have been extraordinarily generous in their support.

Changes to building access arrangements have been implemented following discussions with Halcyon School. The school will assume greater control over the entrance at 33 Seymour Place during the working day, while the building remains fully accessible to the synagogue outside school hours. Collaborative arrangements are being developed to ensure smooth operations. The relationship with Halcyon has been secured for the coming years, which is particularly welcome, as their break clause rights have been recalibrated.

Security remains a primary concern, especially in light of recent events. To date, only minor incidents have occurred. The Community remains vigilant and continues to receive valuable guidance from the Community Security Trust (CST) as needed.

The Movement for Reform Judaism and Liberal Judaism have voted to merge, with the new Progressive Jewish Movement becoming operational on 1 January 2026. West London Synagogue has long advocated for a unified progressive movement and welcomes this development. Constructive and amicable discussions with the leadership of the new movement continue.

Following last year's announcement, discussions continue on how West London Synagogue should adapt for contemporary contexts. Led by the co-senior Rabbis, this group is exploring pathways forward with appropriate checks and balances to ensure the Community remains fundamentally a place of Jewish worship. The work is complex with no simple solutions. A significant milestone was recently achieved when Rabbi David officiated over a mixed faith blessing under a Chuppah in the Sanctuary – a first in the synagogue's 185-year history.

Since October 2023, the synagogue has endeavoured to maintain an appropriate stance regarding events in Israel and Gaza. While the community cannot make political statements, it recognises the diverse perspectives among its members. Some expect strong pro-Israel declarations, while others would prefer criticism of events in Gaza and the West Bank. Neither approach represents the appropriate role for a religious institution. Individual members naturally hold their own views, but it is not the synagogue's place to impose particular perspectives on the membership or to claim to speak on their behalf to the wider public. The position taken, and which will continue, is one of grieving for all innocent victims.

Strategic report

Achievements and performance

Overview

This last year has once again been dominated by the ongoing issues in the Middle East and our growing concern for the problems they cause for Israel and the diaspora. Our Co-Senior Rabbis have led us in identifying and seeking to resolve the moral dilemmas that we face as events unfold in Gaza and we reflect on their worldwide repercussions.

Through it all, West London has remained a strong, indeed a vibrant and cohesive community. This is a tribute to our resolute staff and our many dedicated volunteers. Faced with so much antisemitism, it has been inspiring to see so many of our members join in our numerous programmes for young and old.

The upside has been an increase in those who wish to defy antisemitism and associate themselves with the Jewish community, many for the first time since their bar/bat mitzvah. The result has been an increase in our membership to almost 3,000 for the first time in decades. At the time of signing this Report, our prayers for the return of the last of the living hostages have just been answered, and we all now hope for a lasting peace.

1. **Services and Festivals**

Rabbi Matt Turchin was ordained in July 2024 and many members attended the very moving ceremony hosted by LJS. He is now an integral part of our outstanding Rabbinic team.

Purim was a great success- the theme being Joseph. Huge thanks to Maya Levy for a brilliant script and to Richard Hills for again accompanying the performers in the spiel. As Erev Purim fell on a Saturday, families enjoyed a fun afternoon followed by the Megillah reading and Spiel and afterwards the adults partied in the Stern Hall.

Seder was again well attended both in the Stern Hall for Intergenerational fun but also with a tinge of sadness, remembering those who had been murdered on October 7th and for those held hostage. A table was laid for our adopted hostages on the stage. Rabbi Emily hosted a Seder for the under 40's which was very well received.

The Big Baby Blessing on Shabbat Chol Hamoed Pesach was a delight having the youngest members of the community on the Bimah.

Yom Hatzmaut was muted in keeping with events in Israel and the normally joyous Combo Service reflected the mood in quieter reflective music. However, the theme was "We Will Dance Again" and the band Shira played more gentle music for a little dancing.

Erev Shavuot was extremely well attended with Clive Lawton as our guest speaker leading his last session in person on the history of the present conflict and leading study sessions throughout the evening. There was the usual all-night study for those with a strong constitution, ending with Shacharit on the roof at sunrise.

The High Holydays went well with all services onsite. We offered many parallel services and study sessions. Special thanks to Julian Markson who chaired the High Holiday planning meetings which ensured the smooth implementation of all services and all other activities. He is now resigning from this important role he has held for more years than he cares to remember but will be around to mentor his successor.

Thanks also to the Facilities team led by Joel Tuffin in his first year in post. Some of the room setups and book changeovers had to be extremely speedy and they were done with smiles despite one of the team being stuck in the lift Yom Kippur morning!

As Succot and Simchat Torah fell midweek and it was half term for many of our children we held a special family Erev Shabbat service preceded by dinner for the families and then supper afterwards for the adults. The evening concluded with a singalong in the Succah. Erev Simchat Torah was celebratory and we danced with the Scrolls. However, the morning service was very sombre - remembering the atrocities of the previous year and the Scrolls were processed seven times in complete silence which was very poignant.

At Simchat Torah we said a fond farewell to our wonderful hard-working Senior Wardens- John Axelson and Suzy Korel and on Shabbat Bereshit welcomed a new triumvirate to the box - Charlotte Axelson, Lenka Kohli and Michael Pollak.

Shabbatots goes from strength to strength - in fact we have the delightful problem of finding them a bigger space for their High Holyday Services in 2025. The Shabbat Shira services are still very popular with their regular attendees and many were followed by bring and share suppers during 2024.

The Community Led Shabbat services during 2024 were coordinated first by Morris Bentata and more recently by Oliver Kurer both of whom have put such work into finding talented people to lead parts of the services and to give inspiring and thought-provoking sermons. Many thanks to them.

The highlight of 2024 came in December with the ordination of our Rabbis and Richard Hills into their respective roles. Because of Covid, Rabbis Helen and David were never inducted into the Senior Rabbis' roles and Rabbi Emily joined us during that time. With Rabbi Matt having been appointed earlier in the year a pre-Chanukah celebration seemed appropriate. The service was poignant and emotional and a huge congregation were joined by many dignitaries. The Rabbis all showed such love and dedication to WLS – and we are lucky to have them as our spiritual leaders.

Thanks must go to many other people who have supported the Ritual Committee in enabling all our services to run smoothly- James Davies and all the professional staff, the technical team, Micky Nathanson the Ritual Co-ordinator, the Security Team and all the wonderful volunteers who give up their time!

2 Social Care

During 2023, the Social Care team has been challenged, not only by the ongoing impact of the pandemic, but also by the fact that Jo Michaels, our long-term Head of Social Care left in April, leaving us with only one social worker, Tirza Waisel.

One of Jo's last projects was the setting up of The Tuesday Club @ WLS, together with Tirza Waisel and an inspirational team of volunteers led by Joan Arnold, who has been the lynchpin ever since. The Tuesday Club was run successfully every two weeks since February 2023. The concept was that older members and volunteers of all ages could meet once a fortnight in the Samson Family Concourse, for various arts and crafts, bridge and other games, chair exercises, discussion of the news and a light lunch. Old friendships have been renewed and new ones made, and the Tuesday Club continues to be a source of delight for the members who attend. The team has been also supported by our Volunteers Co-ordinator in making sure that everything was done in a safe and appropriate manner.

Tirza was joined in late December by Sha LeWilante, our Senior Care Advice and Support Advocate. Sha has a great deal of experience in social care and with safeguarding and has already proved herself invaluable in supporting members and signposting them to other services as appropriate. The Social Care Team is often able to serve as a link between families and individuals and the statutory services or other voluntary sector support organisations. Case work is done with individuals in a careful and confidential manner.

WLS is blessed with having many committed volunteers and the social care team particularly wants to thank those who have been contacting members by phone ever since the Covid pandemic began. Many real friendships have begun through these phone calls, and the volunteers have regular supervision sessions where they can discuss issues arising. Any concerns about members they have befriended are raised confidentially with the Social Care Team or with the rabbis.

The support groups continue to be much appreciated. During 2023 those were the Cancer Support Group and the Bereavement Support Group. Towards Pesach we once again ran a special programme called 'The Empty Chair at the Seder' for those who were facing their first Seder night without a loved one. In this safe space with Rabbi Helen in the lead and in the company of other members who were recently bereaved, people are able to open up in a really personal way and be supported.

All those who have been bereaved during the year are offered telephone support by an experienced and trained Bereavement Support volunteer.

One of the great experiences of the Social Care team is to invite up to 70 members to a festival tea party in the synagogue itself. In 2023 these were organised around Chanukah and around Pesach.

As every year, towards Rosh HaShana and towards Pesach, the Rabbis, the Social Care Team and volunteers have made special visits to over 100 WLS members, with a small festival-related gift of goodies.

The summer tea party hosted by Lady Jane Rayne and Robert Lacey in their beautiful garden continued in 2024 to delight members who were able to put their worries aside and enjoy meeting each other in lovely surroundings. The 2023 High Holy Days appeal raised a substantial sum of money towards supporting the mental health and wellbeing of the WLS community. This money is being used to fund a Wellbeing@W1 Café.

3. Social Action

2024 has been a year of renewal and reconnection for our Social Action outreach. After a period of uncertainty, we were able to resume in-person events in the spring, focusing primarily on our asylum seeker programs.

A key milestone this year was the revival of our Family Drop-In initiative, which resumed mid-year. This program not only provides essential support in the form of supermarket vouchers, toiletries, and hot meals, but it also plays a vital role in fostering social connections. For many of the families we serve, who live in under-resourced communities, social interactions during these afternoons are just as important as material assistance. It is a time for participants to connect, share experiences, and build a sense of community, something that is often lacking in their everyday lives.

Though we have not yet returned to our synagogue premises following the events of October

7th, we are deeply grateful to St. John's Church in Hyde Park for generously opening their doors to host our Family Asylum Drop-In. Their warmth and hospitality have provided more than just a venue—they have created a space of solidarity and new beginnings. This partnership has also sparked meaningful relationships, and St. John's has expressed a strong desire to continue and expand this collaboration. We look forward to continuing working with them.

In parallel, our Rainbow Drop-In for the LGBTQI+ asylum seeker group has continued to meet off-site, maintaining a regular rhythm of connection and support. Rather than gathering at a fixed location, the group has come together around shared activities—ranging from bowling outings to exhibition visits—offering participants both a sense of fun and belonging. This initiative plays a vital role in the lives of marginalised individuals, particularly those who have been forced to leave their home countries in search of asylum. It provides not only social connection but also a community that truly understands the challenges these individuals face. It remains a safe, affirming space for those navigating uncertainty, offering solidarity and friendship when it is needed most.

This year has also seen changes in our team. Our long-standing project lead departed at the beginning of the summer, creating an opportunity for us at WLS to focus on ensuring our social action projects remain community led. These initiatives rely on the dedication of long-standing Volunteers. While these transitions have been significant, they have also allowed us to continue evolving.

4 Interfaith

Our interfaith work this year included organising the interfaith component of the B'nei B'rith European Day of Jewish Culture and Heritage. Our annual Open House Shabbat during Sukkot remained an established tradition, opening our doors to people of all faiths and none for our Sabbath service with a guided explanation of the synagogue and its history, followed by an extended Kiddush in the Sukkah. Rabbi Helen continues to serve on the executive of the Faith Exchange for Westminster City Council, ensuring our voice remains active in wider interfaith dialogue across the borough.

5 Education - Children

a) Religion School (ages 3.5-18)

The 2024 school year concluded with the highest student enrolment since 2019, demonstrating strong community demand for connection and belonging. Following October 7, the Religion School became a vital safe space for families to share feelings and receive support, fostering new friendships and strengthening community bonds.

Our updated curriculum continued with engaging activities emphasizing Jewish pride and community building. Popular events remained central, including the Czech Memorial Scrolls Project, Social Action Forum, Kabbalat Siddur services, and the innovative chocolate Seder event.

In September 2024, we introduced custom-designed Hebrew teaching books created in-house for each age group, supporting our streamlined curriculum and the Rosenwasser Method for Hebrew instruction.

Despite rising costs, we maintained 2023 fee levels. Our Religion School Scholarship Fund, supported by generous donations, provided essential financial assistance to families in need.

b) Bar/Bat Mitzvah Programme (ages 11-13)

The two-year programme continued successfully with service attendance and family group meetings. Food & Thoughts events fostered strong connections among BM families. We increased collaboration with the WLS Social Action team, engaging more students in initiatives like the Asylum Seeker Drop-in.

c) Youth: Tripod and Hadracha (ages 14-18)

Following the 2023 programme restructure from three to two years, Tripod achieved record enrolment in Years 9 and 10. We now have more Madrichim (assistant teachers, ages 15-18) than ever before, keeping teenagers engaged while providing enhanced support to younger students. These young leaders add invaluable community dimension to our programmes.

Education - Adult

d) Parents' Learning Hour

Sunday sessions on topics including Shabbat, parenthood, LGBTQ support, and Israel's history provided parents with space to connect and learn. Special thanks to member Jacky Gerald for volunteering sessions supporting parents during challenging times. We also established a Parent Social Action Group collaborating on Drop-in initiatives.

e) JPrep - Jewish Preparation Programme

Our highly regarded conversion programme remains one of Europe's largest. Following October 7, we saw increased interest in conversion. In 2024, many students completed the Beit Din process and joined as Jewish members. We conducted our first comprehensive feedback survey of 2016-2024 graduates, providing invaluable insights for programme improvements.

f) MiliM - Adult Modern Hebrew School

MiliM's sixth year achieved record enrolment across four levels. The online format, maintained post-pandemic, enables participation from across London and Europe. Students of all backgrounds continue progressing from beginners to reading stories and communicating in Hebrew.

g) MiliM Tarbut - Hebrew through Culture

Launched in March 2024, this immersive course explores Hebrew through classical and modern texts, poetry, songs, and plays. Topics included works by Alterman, Kaniuk, Levin, Rachel Bluwstein, and Leah Goldberg, offering cultural context alongside language learning.

h) The Learning Hour

This online programme continued exploring Jewish life through progressive lenses, covering art, history, feminism, and culture. Free for WLS members, it successfully brings together diverse participants for meaningful Jewish learning.

The Education Department's success reflects our dedicated teachers, Madrichim, and strong community support, creating vibrant programmes fostering belonging and Progressive Jewish values.

6 Community Engagement

Judaism thrives on community – the coming together to worship, celebrate life's milestones, and support one another through all of life's transitions. Both the COVID-19 pandemic and the events of 7th October 2023 profoundly affected our membership and those who turned to WLS for guidance, leadership, and community during these challenging periods. WLS responded with extraordinary measures, leveraging technology and creativity to maintain

community bonds. October 7th brought new challenges to Jewish identity, testing our understanding of ourselves, our place in society, and how we gather as a welcoming, inclusive community.

a) Our Impact

The accompanying strategic review details our significant impact through religious, cultural, therapeutic, and social activities. As our mission states, we are The Heart of Progressive Judaism in Central London. This mission is fulfilled through collective effort, embracing diversity within a culture of mutual support and respect.

b) Digital Transformation

Early 2025 saw a comprehensive overhaul of our membership approach. A dedicated team has worked intensively on processes, staffing, and communications, establishing essential foundations for long-term impact.

The implementation of our new billing system and CRM proceeded largely successfully, though technical challenges including telephone system outages and data transfer complications affected some members. While the transition was smooth for most, our staff and volunteers worked extensively to support members through the transition. Plans for further integration of our CRM are in flight include the website, religion school, fundraising and member portal.

c) New Initiatives

We piloted programmes to facilitate member connections through new professional networks across sectors including Law, Property, Creative Arts, Medicine, and Education. Additionally, we began to develop support networks for single parents, individuals seeking friendship and cultural companionship, blended families, and those wishing to deepen their observance of Shabbat and festivals.

While our resources are finite, effective systems enable strategic focus on member priorities. We encourage active engagement in the coming year as we strive to remain relevant to 21st-century Jewish life. WLS is uniquely positioned to explore profound questions about living meaningfully, balancing professional demands with community service, and finding one's place within the spectrum of Jewish practice.

Personal relationships remain central to member commitment and engagement. Meaningful connections with our rabbinate, staff, and fellow members foster belonging and create value and purpose. By nurturing these relationships, we achieve our mission and sustain our impact. The Trustees thank all members, staff, and volunteers for their continued dedication and support.

7 Music

The high quality of music at WLS continues to thrive thanks to the Music Committee, along with Richard Hills (Director of Music & Organist) and Maya Levy (Head of Music Engagement & Cantorial Soloist). The Committee has been putting plans in place to maintain our cherished choral tradition during the restoration of our historic organ and the temporary closure of the Sanctuary. While the annual schedule of concerts has been necessarily reduced due to the security situation, the Music Committee has continued to co-ordinate meaningful musical offerings for the community. A particularly significant project has been the transcription and recording of Jewish-Ukrainian choral music by Abraham Dunajewski,

with plans to release an album in partnership with BIS Records. The Committee has also undertaken a comprehensive review of sessional rates for choristers and all musicians, ensuring fair compensation for their invaluable contributions. Malcolm Singer, Music Committee Chair, composed original music for state occasions, as well as ceremonial inductions of the Rabbinic Team and Director of Music in December 2024. Beyond formal services, the Committee has supported vibrant music projects throughout the community, including Jewish Jam and Musical Sermons, enriching the musical life of WLS in diverse and accessible ways.

8 Our Building

Significant progress has been made on our once in a generation project to restore the Sanctuary of our Grade II listed building. Specialist architects were appointed to oversee this major undertaking, and we are pleased to report that both planning permission and listed building consent have been secured. At the same time, our world-renowned organ is being dismantled and taken to experts, for a total rebuild. An expert consultant has been appointed to assist on this. Full funding for the works has been committed, with works scheduled to commence in November 2025.

Security remains an ongoing priority for the Synagogue. During the year, we completed upgrades to our CCTV camera system. In February 2025, we submitted a planning application for new access control arrangements following the relocation of reception services. These improvements form part of our enhanced maintenance programme to ensure the safety and protection of our community.

We began (and have since concluded) discussions with Halcyon regarding a renewed lease agreement that will reschedule, to our advantage, the break rights under the lease they hold from us and to increase their footprint during school hours, when the space is not required for Synagogue use. This arrangement will generate significant additional income for WLS while ensuring we retain access to the facilities outside school hours

As part of the arrangement, they have completed refurbishment works to the Room of Prayer, which has been transformed with new flooring, an upgraded lighting system, and the installation of curtains around the perimeter, creating a more intimate and versatile space. They intend to carry out further improvements to the parts of the building which they occupy, from which we will benefit out of school hours.

We have successfully completed the major restoration of one of our magnificent stained-glass windows. We have developed plans to restore two additional stained-glass windows using the same careful restoration process in the coming period. Additionally, as part of our restoration project in the Sanctuary, we plan to create two new stained glass windows in light boxes.

9 Cemeteries

We have three cemeteries: two active, Edgwarebury and Hoop Lane, that we share with other communities, each managed by a representative board, and Balls Pond Road that had its last burial in 1951. Edgwarebury Cemetery is jointly owned with the Spanish & Portuguese Sephardi Community, Liberal Judaism and Belsize Square Synagogue and is operated by the Edgwarebury Joint Burial Board (EJBB). Hoop Lane Cemetery is jointly owned with the Spanish & Portuguese Sephardi Community.

d) Edgwarebury

In conjunction with the three other communities, we are progressing works on the cemetery's perimeter road and pathways over the coming months. WLS's own Woodland burial area has undergone a major refurbishment that has now been completed by cemetery staff including the planting of new trees and wildflowers. This welcome improvement will take a while to mature. Enquiries about the availability of burial plots should be directed to Micky Nathanson.

e) Hoop Lane

Major mapping of all plots and reservations has been completed. Planning is going ahead to refurbish the Grade 2 listed prayer hall and to improve toilet facilities. The mapping exercise has confirmed that there is still a considerable number of burial plots available here. As with Edgwarebury, enquiries should be directed to Micky Nathanson.

f) Balls Pond Road

This is a historic cemetery based in Canonbury, no longer in use and currently closed. It is of particular interest as it contains the graves of a number of illustrious past members of WLS and important members of the community. We are partnering with Islington Council in a pilot project that has received initial funding from the National Lottery Heritage Fund. This project is designed to lay the necessary groundwork for a larger funding bid, ultimately delivering extensive restoration and community engagement. The initial objective will be split into two parts – firstly, specialist-led surveys to inform the future funding application (ecological, topological, tree and grave/tomb surveys) and, secondly, work on clearance, restoration, and security including the creation of a safe viewing platform and improvement to the safety of the entrance to facilitate those works. This is a long-term project, in which we would intend to involve volunteers.

10 Fundraising

West London Synagogue extends far beyond our historic building. We provide essential support to our community, particularly the most vulnerable members, offering cultural, educational and social engagement opportunities. For many congregants, WLS is a place of belonging and comfort; for others, membership of our vibrant Jewish community offers vital connection and support. Our membership subscriptions alone cannot sustain the breadth of services and activities we provide, making philanthropic support from our members essential to our mission.

Our Fundraising Group (FRG), chaired by the President and supported by dedicated volunteers, coordinates our fundraising efforts. In 2024/25, the team successfully raised £553,000 in general funds and £1,036,000 in restricted funds. This remarkable achievement reflects the extraordinary generosity of our congregants, many of whom respond to our appeals with exceptional munificence. We extend our sincere gratitude to all individual donors and to the trusts and foundations that have supported our work.

The 2024 High Holy Day Appeal raised approximately £212,000, for which we are deeply thankful. With the community's generosity these funds, in line with donors' wishes went to support:

- Stand Up! Education Against Discrimination, CST
- The Multiple System Atrophy Trust in memory of one of our congregants.
- Maslan, The Negev's Sexual Assault and Domestic Violence Support Center

- WLS Vestments Appeal
- WLS Membership Subsidy Fund

In early 2025, the Sanctuary and Organ Restoration Project was launched with the aim of raising over £2m for the restoration of the Grade II listed building marking a pivotal moment in preserving our legacy. The project is due to commence in November 2025.

The West London Synagogue Endowment Fund Trust was established in 2018 as an independent charity with trustees connected to, but not officers of, WLS. The Trust's objective is to build capital that will provide long-term recurring income support and resources for potential emergencies. A protocol governing the relationship between WLS and the Endowment Fund, along with the Fund's constitution, is available on our website.

We have established a Legacy Programme, which enables supporters to assist in preserving the long term future of our congregation, for future families and friends. The fruits of a legacy programme will remain uncertain for some time, but we are confident that we will benefit in the future.

The West London Synagogue Charitable Fund, established in 1962, continues to raise funds for charitable purposes, including WLS's charitable activities. We thank those who administer this fund for their ongoing support and dedication.

11 Board Composition

Jeremy Bard, David Gasperow, Remy Maisel, Sam Goodman, Lenka Kohli, Juliet Marber and Mike Weiss retired since June 2024. We owe them a huge debt of gratitude for their valuable contributions to our community.

We have been fortunate to have been joined on the board by Marie van der Zyl OBE (Chair Elect), Francine Altaras, Clarissa Datnow, Oliver Kurer, and Amanda Warner all of whom are already working hard on our behalf.

12 Management Changes

Stewart Sether retired as Executive Vice President at the end of December 2024. His contribution to the Synagogue over many years, including time as our treasurer and as a warden, is incalculable and is hugely appreciated by the board.

James Davies became Acting Executive Director from 1st January 2025.We have been joined by Nick Bernstein as permanent Director of Finance in May 2025.

13 The Movement for Reform Judaism

The board has been engaged in ongoing, constructive and amicable discussions with the Progressive Movement, which will commence as a merger of the Reform and Liberal movements on 1 January 2026. As was promised at our 2024 AGM, our members will be asked to approve the proposed arrangements at our adjourned 2025 AGM on 17 November.

14 The Board of Deputies

We have five enthusiastic members representing us on the Board of Deputies.

15 Andrew Stone

Finally, we must thank Andrew Stone for his continued tremendous contribution to WLS.

Andrew served as our chair from June 2020 until 8 October 2023 and then as our President. Without Andrew's guidance, we would not have the flourishing community that he has fostered, encouraged and maintained. His commitment of time, his experience and his sound judgement have been and continues to be exceptional.

Financial review

Going concern

The Trustees have carefully considered the availability of funds, with detailed estimates, for at least the period of twelve months following the date on which the accounts are approved and are satisfied that the Synagogue is able to manage its resources to remain as a going concern for this period and beyond.

Reserves policy and financial position

WLS does not have any free reserves, as defined by the Charity Commission, as the reserves are tied up in the Synagogue buildings. This is not a critical issue because of the regularly paid subscription income, rental and other income, and fundraising capabilities that WLS benefits from. The Trustees are highly focused on increasing the cash reserves of WLS to ensure that it can continue to flourish and serve the community. To that end, we have continued to make good progress towards eliminating our indebtedness and as soon as this task is accomplished it is the aim of the Trustees to put WLS in a position of being able to build up reserves for the future.

Principal Risks and Uncertainties

The Trustees acknowledge the management of risks faced by WLS as a prime responsibility. Detailed consideration of risk is delegated to the Executive Committee who maintain a risk management register.

These risks include legislative and regulatory requirements as well as third party, governance, management, financial and operational risks.

The principal financial risk facing the charity is maintaining income from its congregation at a sufficient level to carry out all the activities and services it wishes to offer and which we believe its Congregation wants. In line with other synagogues, this is an increasing challenge and we have adopted a strategy of seeking alternative sources of income, in addition to encouraging philanthropy from congregants, and approaching external funds and trusts, by securing revenues from our premises by leasing space and providing room hire opportunities. It is also our policy to ensure that anyone who wishes to be part of a synagogue community but cannot afford to pay our membership fees is able to contribute what they can afford. If it appears that our revenue cannot cover our costs, the Trustees are prepared to reduce the services we offer to ensure that we continue our remaining activities whilst remaining solvent.

The total funds held by the Charity at 28 February 2025 were £6,903,000 (2023: £7,521,000) of which £1,024,000 (2023: £1,235,000) represented restricted funds.

Financial review

In the 14-month period to 28 February 2025 we incurred a deficit of £618,000 (2023: Surplus £266,000). In 2024/25 we aligned all members' billing dates to 1st March 2025 which meant

that most members were not billed for a full year in the year ended 28th February 2025. From 1st March 2025 all members will have a renewal date of 1st March each year.

We refer in our financial statements to Restricted, Designated and Unrestricted Funds.

Restricted Funds represent funds raised for a specific activity and can only be used to fund that activity. Examples are funds raised to support social action, interfaith, social care, and LGBT activities and without the generosity of our donors, these activities would have to be curtailed.

Our Designated Funds represent those funds given without a specific restriction which the Board have designated for a particular use.

Our Unrestricted Funds represent income generated from membership fees, funeral income, and commercial income, such as letting space to Halcyon International School, general donations from members and limited event income. It is used to fund the expenses such as the day-to-day operations of the Synagogue including staff salaries, building overheads etc.

Accounting principles require that a charity recognises restricted income at the time it is received but only recognises the related expense when an unconditional commitment to incur it is made. Accordingly, because we invariably raise funds for restricted activities before we undertake those activities timing differences result in surpluses in an earlier year and deficits when we spend the funds in a later period. This results in swings between surpluses and deficits on restricted income and expenditure from year to year.

We continue to repay longer term debts and within five years would hope to be largely free of such indebtedness, other than the remaining part of the twenty-year bank loan taken out to fund the replacement of the Synagogue boilers.

We present the statement of activities for the last five years:

	2025 (14 months) £'000	2023 £'000	2022 £'000	2021 £'000	2020 £'000
Income					
Membership	664	1,370	1,301	1,240	1,201
Funeral	753	592	492	584	581
Voluntary-general	553	392	375	253	258
Voluntary-restricted	1,036	887	833	378	823
Other	1,064	739	576	604	540
	4,070	**3,980**	**3,577**	**3,059**	**3,403**
Expenditure					
Salaries	1,569	1,361	1,188	1,155	1,271
Choir	122	110	107	80	79
Funeral	383	265	289	299	309
Other	1,516	1,233	782	708	809
Restricted funds	1,098	745	733	448	670
	4,688	**3,714**	**3,099**	**2,690**	**3,138**
Operating income	**(618)**	**266**	**478**	**369**	**265**

In the 14-month period ended 28 February 2025, WLS incurred a deficit of £618,000 (2023: Surplus £266,000). With the introduction of ShulCloud on 1 March our annual billing has been simplified and aligned to that date. We have also changed our accounting/fiscal year to be in alignment with this date going forward. The result of the transition to our new unitary annual billing date has led to meaningfully lower reported membership income figures for the financial year 2024-2025 than what was reported in 2023 and also explains the majority of the reported deficit in the current year. The membership income will revert in the 2025-2026 fiscal year to an amount that more closely approximates the membership income reported in 2023.

The table above illustrates that our membership income does not generally cover our operating costs, and we are reliant on funeral income, commercial income from letting part of our premises and philanthropy to allow us to provide the range of activities that our Community desires. There has been an increasing trend over recent years for philanthropy to be directed to specific projects and we are in real need of members to consider supporting the operations of the Synagogue on an unrestricted basis if we are to maintain our level of activities. We have sought to transfer 10% of each restricted donation, with donor consent, to cover our infrastructure and support costs on the basis that we could not undertake those restricted activities if the fabric of the Synagogue organisation and administration is not properly funded.

Governance, structure and management

Constitution

The Charity is a company limited by guarantee. Its governing documents are its Memorandum and Articles of Association together with detailed Rules. The Charity is run by its Directors who are also the Trustees of the Charity. The Trustees are elected by the congregation of the Synagogue.

We maintain Trustees' indemnity insurance and will continue to do so.

Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected from and by the congregation of the Synagogue. Appointment as a Trustee is normally for a three-year term, with the possibility of a second and third term, up to a maximum of three terms. As noted above, when fewer than one third of the Board is remaining in post on completion of their terms, we are able to appoint new Trustees for shorter periods of time. In addition, the Chairman can recommend to the Board the appointment of Vice Chairs, to assist in certain specified areas, who sit on the Board during their period of appointment. We provide training for new Board members and maintain adequate procedures so as to ensure appropriate adherence to corporate governance.

Our Articles of Association have detailed provisions requiring any dealings with Trustees to be on an arm's length basis, but any such dealings are actively discouraged as a matter of corporate governance. Although Trustees are entitled to recover expenses incurred, generally they do not recover any petty amount and, in 2024/5, none were recovered.

Organisational structure and decision-making policies

The Key Management Personnel comprise the Trustees and the senior staff responsible for the management and operations of the Synagogue. During 2024/5 our senior staff were the rabbinic team led by our co-senior Rabbis, Rabbi Helen Freeman and Rabbi David Mitchell and the other staff and operations led by James Davies and the Interim Finance Director. The professional teams who run the charitable activities listed in the Objectives and Activities section of this report are managed by and report to the senior staff. The Executive Committee, which is a subcommittee of the Board, consider remuneration proposals for all staff taking into account, performance, market rates and affordability.

The Directors meet at least six times each year and if important decisions are required and a Board meeting is not scheduled to occur in sufficient time, the Trustees are consulted by email. The Executive Committee (ExCom) comprising Gary Skovron and Caroline Landau (joint chairs of ExCom), the co-senior Rabbis, Operations Director, Finance Director, Chairman, Treasurers, Board members Alison Edelshain and Brad Altberger, and our President, Andrew Stone meet regularly and the minutes of their meetings are circulated to the full Board as soon as practicable after these meetings.

Other committees are established to consider other areas of importance such as a Rabbinic Appointments Committee, education, religious ritual, fundraising, membership, HR and social care. These committees report on their deliberations to the Board.

Financial risk management

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. Our approach to risk is set out under Financial Review above.

Plans for future periods

As previously mentioned, substantial public benefit arises from the activities of The West London Synagogue. There is a strong emphasis on education and the provision of support for the elderly and infirm. Burial and cremation services are provided to the wider Jewish community. The Synagogue also works for intra community and interfaith harmony, especially with the other Abrahamic faiths. For these reasons and more, it is imperative that we maintain robust financial controls and a healthy financial position to ensure long-term viability. The physical home and heart of WLS is a grade 2 listed building, which also requires ample financial resources to upkeep.

The Trustees have continued to focus on maintaining our cash reserves. We have managed to increase our membership and membership engagement across our various activities. We have also continued to find success through our fundraising efforts.

In early 2025, the long-running project to transition our legacy membership database to a more modern, cloud-based, fit-for-purpose membership system designed for synagogues went “live”. This new software will allow us to better manage our membership accounting and communications, including accounts receivable, donation tracking, collections, etc. Subsequently, we will also be able to upgrade our core financial accounting and bookkeeping software. These initiatives will allow us to have more timely financial information, equipping WLS to make better financial planning decisions.

Finally, looking ahead to 2026, we are going to be starting on our refurbishment project. This will give us both a beautiful sanctuary and a renovated organ that will be enjoyed for a generation. The generosity of our members who have contributed to the cost of the work has been staggering and humbling.

Disclosure of information to auditors

Each of the persons who are Trustee at the time when this Trustees’ report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustee's report including the Strategic Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 Company and of its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles of the Charities SORP (FRS 102).
- make judgements and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:

Alison Edelshain (Deputy Chair)

Date: 24 October 2025

Independent auditor's report to the members of The West London Synagogue of British Jews

Opinion

We have audited the financial statements of The West London Synagogue (the 'charitable company') for the fourteen months ended 28 February 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the financial statements. 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 charitable company's affairs as at 28 February 2025 and of its income and expenditure for the period 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 Companies Act 2006.

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 charitable company 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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report and Financial Statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures in respect to the remuneration of trustees specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Trustees' responsibilities

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) 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 charitable company'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 liquidate the charitable company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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.

Auditor's responsibilities for the audit of the financial statements (continued)
Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice Accounting and Reporting by Charities preparing this accounts in accordance with the Financial reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and the Companies Act 2006), those that relate to data protection (General Data Protection Regulation); and

- We have reviewed correspondence between the Charitable Company and its principal regulators regarding laws and regulations.

- We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls we:

- performed analytical procedures to identify any unusual or unexpected relationships; and

- tested journal entries to identify unusual transactions; and

- assessed whether the judgements and the assumptions made in determining accounting estimates for the probability of receipt of legacies and the provision for bad and doubtful debts were indicative of potential bias.

Auditor's responsibilities for the audit of the financial statements (continued)
In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of this report
This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters that we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company's and the company's trustees as a body, for our audit work, or the opinions we have formed.

24 October 2025

Edward Finch (Senior Statutory Auditor)
For and on behalf of Buzzacott Audit LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Statement of financial activities (including and income and expenditure account)

14 months to 28 February 2025

	Notes	**Unrestricted general funds £'000**	**Restricted funds £'000**	**Total 2025 £'000**	Unrestricted general funds £'000	Restricted funds £'000	Total 2023 £'000
Income from:							
Donations and legacies	1	**1,217**	**1,036**	**2,253**	1,761	887	2,648
Income from charitable activities	2	**1,076**	**—**	**1,076**	821	—	821
Investment income	3	**491**	**—**	**491**	359	—	359
Other income	4	**250**	**—**	**250**	152	—	152
Total income		**3,034**	**1,036**	**4,070**	3,093	887	3,980
Expenditure on:							
Raising funds	5	**63**	**—**	**63**	58	—	58
Charitable activities	6	**3,527**	**1,098**	**4,625**	2,911	745	3,656
Total expenditure		**3,590**	**1,098**	**4,688**	2,969	745	3,714
Net income/(expenditure)		**(556)**	**(62)**	**(618)**	124	142	266
Transfer between funds		**149**	**(149)**	**—**	52	(52)	—
Net movement in funds		**(407)**	**(211)**	**(618)**	176	90	266
Reconciliation of funds:							
Total funds brought forward at 1 January 2024		**6,286**	**1,235**	**7,521**	6,110	1,145	7,255
Total funds carried forward at 28 February 2025		**5,879**	**1,024**	**6,903**	6,286	1,235	7,521

There were no recognised gains and losses other than those set out in the statement of financial activities above.

All of the charity's activities derived from continuing operations during the above two financial periods.

Balance sheet 28 February 2025

	Notes	28 February 2025 £'000	28 February 2025 £'000	31 December 2023 £'000	31 December 2023 £'000
Fixed assets					
Tangible assets	10		**6,206**		6,118
Current assets					
Debtors	12	**57**		514	
Prepayments and accrued income	12	**272**		50	
Short term deposits		**735**		904	
Cash at bank and in hand		**332**		480	
		1,396		1,948	
Creditors: amounts falling due within one year	15	**(567)**		(397)	
Net current assets			**829**		1,551
Total net assets less current liabilities			**7,035**		7,669
Creditors: amounts falling due after more than one year	16		**(132)**		(148)
Net assets			**6,903**		7,521
Funds					
Restricted funds	17		**1,024**		1,235
Unrestricted funds					
Designated funds	18	**226**		226	
General funds		**5,653**		6,060	
			5,879		6,286
			6,903		7,521

Approved by the trustees and signed on their behalf by:

Matthew Rosedale

Matthew Rosedale (Oct 24, 2025 16:08:39 GMT+1)

Matthew Rosedale (Trustee)

Trustee Approved on: 24 October 2025

The West London Synagogue for British Jews

Company Registration Number: 08578248 (England and Wales)

Statement of cash flows 14 months to 28 February 2025

	Notes	2025 £	2023 £
Cash flows from operating activities:			
Net cash used in operating activities	A	**(656)**	(39)
Cash flows from investing activities:			
Purchase of tangible fixed assets		**(143)**	(6)
(Purchase)/Reduction of short term deposits		**169**	(904)
Investment income received		**491**	245
Net cash provided by investing activities		**517**	(665)
Financing activities			
Repayment of bank loans		**(9)**	(152)
Net cash used in financing activities		**(9)**	(152)
Change in cash and cash equivalents in the year		**(148)**	(856)
Cash and cash equivalents at 1 January 2024	B	**480**	1,336
Cash and cash equivalents at 28 February 2025	B	**332**	480

Notes to the statement of cash flows for the 14 months to 28 February 2025.

A Cash flows from operating activities

	2025 £	2023 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	**(618)**	266
Adjustments for:		
Investment income recognised in statement of financial activities	**(491)**	(245)
Depreciation of tangible fixed assets	**55**	54
Decrease (increase) in debtors	**244**	(89)
Increase (decrease) in creditors	**154**	(25)
Net cash used in operating activities	**(656)**	(39)

B Analysis of changes in net debt

	At 1 January 2024 £'000	Cash flows £'000	**At 28 February 2025 £'000**
Cash at bank and in hand	480	(155)	**332**
Bank loans falling due within one year	(10)	(7)	**(17)**
Bank loans falling due after more than one year	(148)	16	**(132)**
	322	(146)	**176**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Charity information
The charity is a private company limited by guarantee incorporated in England and Wales. In the event of the company being wound up, the maximum amount which each member is liable to pay is £1. The registered office is 33 Seymour Place, London, United Kingdom, W1H 5AU.

Accounting Convention
The financial statements have been prepared in accordance with the Companies Act 2006 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). The charity is a Public Benefit Entity as defined by FRS 102.

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 £'000.

The financial statements have been prepared under the historical cost convention.

Assessment of going concern
The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of at least one year from the date of approval of these financial statements.

The financial position of the Synagogue is under continual review and where necessary, cost saving actions will continue to be considered in order to mitigate any possible financial damage. The Trustees have prepared cash flow forecasts which demonstrate that the Synagogue can continue to operate within its current bank facilities for at least the next twelve months following the date of approval of these financial statements. The Trustees consider that they have adequate resources to meet all obligations as they fall due.

In the unlikely event that this is not the case, the Trustees are confident that financing options would be available along with cost cutting measures which would allow the Synagogue to continue in operation. The Trustees have a reasonable expectation that the Synagogue has adequate resources to continue in operation for the foreseeable future. The Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

Transfers between funds occur for a number of reasons including when funds are closed on completion of project, when fixed assets are purchased or when Trustees decide to release funds from a designated fund.

Income
All income is included in the Statement of Financial Activities (SOFA) in the period when the charity is legally entitled to it after any performance conditions have been met, the amount can be measured reliably and is probable that income will be received.

For donations, entitlement is taken as the date that the Synagogue receives the donation.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Members do not derive benefits of a material financial value as a result of their membership fees. These fees are also non-refundable. As such the trustee consider that membership fees are, in substance, donations towards the general activities of the Synagogue. They are therefore accounted for when receivable.

Income from charitable activities relates mainly to fees received for cemetery and funerals, educational and synagogue activities.

Investment income relates to rental income which is recognised when it comes due, and interest on funds held at the bank on deposit, which is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Wherever possible costs are directly attributed to these headings. Costs common to more than one area are apportioned on the basis of staff time spent on each area.

The cost of generating funds are those costs incurred in trading activities and those incurred in support of the activities of the charity. These have been allocated to the charitable activities on a basis that fairly reflects the true use of those resources within the organisation.

Governance costs are those incurred in the governance of the charity and are primarily associated with the constitutional and statutory requirements.

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

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

- Freehold property Nil
- Roof costs 10% straight line
- Furniture and equipment 3.33%, 4%, 20% or 25% straight line
- Cemetery capital costs 2% straight line

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

Heritage assets have not been recognised in the financial statements, as significant costs are involved in the reconstruction or analysis of past accounting records, which are onerous compared with any additional benefit derived from recognising these items in the balance sheet.

Heritage assets are assets that are of historical or religious importance that are held to further the preservation, conservation and educational objectives of the Synagogue and contribute to culture and education. These assets are integral to the activities of the Synagogue and are unique in terms of their religious and historic significance.

Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, and bank overdrafts.

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).

Investment policy
The charity monitors its cashflow closely so that any funds not required in the short term for day-to day operations can be identified and placed on short term deposits with Flagstone. The term of these deposits typically ranges from one to twelve months.

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

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Employee benefits
The Synagogue operates a defined contribution scheme for the benefit of certain of its employees. Contributions payable are charged to the Statement of Financial Activities in the period that they are payable.

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

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

Burial Grounds
As in previous years, no depletion provision is considered necessary by the Trustees in respect of land used for burial.

Government grants
Government grants are accounted for under the accrual model and are recognised at the fair value of the amount received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

Amounts received or receivable are recognised in the statement of financial activities over the same period as the costs to which they relate.

Debtors
Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments were valued at the amount prepaid.

Creditors
Bank loans are secured by fixed charges over freehold property. Interest is paid off in monthly instalments and the loans are split out, to reflect amounts due within 12 months and that over 12 months, within current liabilities and non-current liabilities respectively.

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

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

The calculation of the bad debt provision is a critical accounting estimate. This is based on an assessment of how many members will be unable to pay their annual subscriptions.

A portion of the freehold property owned by the charity is let out for rental income. The charity has not treated this separately from the freehold property as the investment property component cannot be reliably measured.

1 Income from: Donations and legacies

	Unrestricted funds £'000	**Restricted funds £'000**	**Total 2025 £'000**	Unrestricted funds £'000	Restricted funds £'000	Total 2023 £'000
Donations	**553**	**1,036**	**1,589**	391	869	1,260
Legacies	**—**	**—**	**—**	—	18	18
Membership fees	**664**	**—**	**664**	1,370	—	1,370
	1,217	**1,036**	**2,253**	1,761	887	2,648

2 Income from charitable activities

	Unrestricted funds £'000	**Restricted funds £'000**	**Total 2025 £'000**	Unrestricted funds £'000	Restricted funds £'000	Total 2023 £'000
Rabbinic and Synagogue	**198**	**—**	**198**	142	—	142
Funeral and cemetery	**753**	**—**	**753**	592	—	592
Education	**125**	**—**	**125**	87	—	87
	1,076	**—**	**1,076**	821	—	821

3 Investment income

	Total 2025 £'000	Total 2023 £'000
Rental income	**491**	359

4 Other income

	Total 2025 £'000	Total 2023 £'000
Other income	**250**	152

5 Raising funds

	Total 2025 £'000	Total 2023 £'000
Staff fundraising costs	**63**	58

6 Charitable activities

	Rabbinic and Synagogue £'000	**Funeral and cemetery £'000**	**Education £'000**	**Total 2025 £'000**	Rabbinic and Synagogue £'000	Funeral and cemetery £'000	Education £'000	Total 2023 £'000
Staff costs	**464**	**—**	**242**	**706**	403	—	144	547
Direct costs	**285**	**380**	**41**	**706**	1,081	274	103	1,458
Legal and professional	**—**	**—**	**—**	**—**	—	—	—	—
	749	**380**	**283**	**1,412**	1,484	274	247	2,005
Grant funding (note 7)	**67**	**—**	**—**	**67**	(9)	—	—	(9)
Share of support costs (note 8)	**1,214**	**—**	**324**	**1,538**	850	—	284	1,134
Share of governance costs (note 8)	**383**	**—**	**127**	**510**	395	—	131	526
	2,413	**380**	**734**	**3,527**	2,720	274	662	3,656

7 Grants payable

	Rabbinic and Synagogue Total 2025 £'000	Rabbinic and Synagogue Total 2023 £'000
Grants to institutions:		
Movement for Reform Judaism	**50**	(30)
Board of Deputies	**17**	21
	67	(9)

8 Support costs

	Support Costs £'000	**Governance £'000**	**Total 2025 £'000**	Support Costs £'000	Governance £'000	Total 2023 £'000
Staff costs	**485**	**306**	**791**	425	300	725
Depreciation	**56**	**—**	**56**	54	—	54
Premises, administration, finance and other costs	**997**	**—**	**997**	655	—	655
Audit fees	**—**	**45**	**45**	—	25	25
Accountancy fees	**—**	**—**	**—**	—	—	—
Legal and professional fees	**—**	**159**	**159**	—	201	201
	1,538	**510**	**2,048**	1,134	526	1,660

9 Staff costs

	Total 2025 (14 months) £'000	Total 2023 £'000
Wages and salaries	**1,504**	1,336
Social security costs	**171**	146
Other pension costs	**89**	78
Redundancy payments	**65**	25
	1,829	1,585

A total of £65,370 was paid in redundancy payments (2023: £24,521).

The average monthly number of employees during the year was 51 (2023: 48).

The number of employees whose remuneration was £60,000 or more were:

	2025 (14 months)	2023
£60,001 – £70,000	**3**	2
£70,001 – £80,000	**2**	—
£80,001 – £90,000	**1**	—
£90,001 – £100,000	**—**	2
£100,001 – £110,000	**—**	1
£120,001 – £130,000	**2**	—

Note that for 2025 the total amount above, the banding and the amount shown below represent fourteen months pay.

Total remuneration paid to Key Management Personnel was £507,393 (2023: £560,982).

10 Tangible fixed assets

	Freehold Property £'000	Roof Costs £'000	Furniture and Equipment £'000	Cemetery capital costs £'000	**Total 2025 £'000**
Costs					
At 1 January 2024	5,396	143	1,200	286	**7,025**
Additions	—	—	143	—	**143**
At 28 February 2025	5,396	143	1,343	286	**7,168**
Depreciation					
At 1 January 2024	—	143	685	79	**907**
Charge for the year	—	—	49	6	**55**
At 28 February 2025	—	143	734	85	**962**
Carrying amount					
At 31 December 2023	5,396	—	515	207	6,118
At 28 February 2025	**5,396**	—	**609**	**201**	**6,206**

11 Heritage assets

The charity for many years held assets of historical and cultural importance.

These assets are considered to be heritage assets. Due to the nature of these heritage assets, it was previously not possible to place a reliable value on them, and the trustees followed the Statement of Recommended Practice (SORP) which allows heritage assets to be excluded from the financial statements if there is no reliable estimate of value and it would be reasonably costly to obtain such a valuation.

Two of the cemeteries are integral to the activities of the Synagogue and are unique in terms of their religious and historic significance. They consist of:

- Balls Pond Road Cemetery
- Hoop Lane Cemetery

12 Debtors

	Total 28 February 2025 £'000	Total 31 December 2023 £'000
Trade debtors	**55**	514
Other debtors	**—**	—
Prepayments and accrued income	**272**	50
	327	564

Included within trade debtors is a provision of £55,650 (2023: £61,638) against potential bad debts relating to subscription income.

13 Contingent Assets

During 2020, West London Synagogue were notified of a bequest from the estate of a former Trustee who died in June 2019. The Synagogue is a residuary beneficiary of the estate, and the estimated value of the portion bequeathed is subject to considerable uncertainty regarding both the amount and timing of the legacy owing to two assets with highly uncertain value held in the estate. The assets with uncertain value are a foreign property in a remote part of the countryside in Europe and a shareholding in an unlisted company.

14 Loans and overdrafts

	Total 28 February 2025 £'000	Total 31 December 2023 £'000
Bank loans	**149**	158
Payable within one year	**17**	10
Payable after one year	**132**	148
	149	158

The bank loans are secured by fixed charges over freehold property.

The long-term bank loan is for a term of 20 years from the draw down date of 21/12/2015. The rate of interest for the fixed rate loan is 4.65%. The interest rate is subject to review after 10 years. The loan is repayable in monthly instalments.

15 Creditors: amounts falling due within one year

	Total 28 February 2025 £'000	Total 31 December 2023 £'000
Bank loans	**17**	10
Other taxation and social security	**35**	41
Trade creditors	**324**	123
Other creditors	**12**	4
Accruals and deferred income	**179**	219
	567	397

16 Creditors: amounts falling due after more than one year

	Total 28 February 2025 £'000	Total 31 December 2023 £'000
Bank loans	**132**	148

17 Restricted funds

	At 1 January 2024 £'000	Income £'000	Expenditure £'000	Transfers £'000	At 28 February 2025 £'000
Building Development	**—**	**135**	**(7)**	**(20)**	**108**
Care and education	**301**	**179**	**(195)**	**(26)**	**259**
Cemetery maintenance	**86**	**9**	**(3)**	**2**	**94**
Activities of the Synagogue	**848**	**713**	**(893)**	**(105)**	**563**
	1,235	**1,036**	**(1,098)**	**(149)**	**1,024**

	At 1 January 2023 £'000	*Income £'000*	*Expenditure £'000*	*Transfers £'000*	*At 31 December 2023 £'000*
Care and education	*341*	*155*	*(195)*	*—*	*301*
Cemetery maintenance	*73*	*17*	*(4)*	*—*	*86*
Activities of the Synagogue	*731*	*715*	*(546)*	*(52)*	*848*
	1,145	*887*	*(745)*	*(52)*	*1,235*

Building Fund

These funds are for refurbishment of the Synagogue Building.

Care and Education Fund

These funds are to provide education for the whole community, including the libraries, educational holidays and training.

Cemetery Maintenance Fund

These funds are brought about from the previous sale of land and monies given for individual grave maintenance, to be used solely for the upkeep of tombstones and grounds in Balls Pond Road and Hoop Lane Cemeteries.

Activities of the Synagogue Fund

These funds are to further the programmes of the Synagogue, including individual funds for maintaining the buildings for security and for other projects and programmes.

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 January 2024 £'000	Income £'000	Expenditure £'000	Transfers £'000	At 28 February 2025 £'000
Social care	**100**	**—**	**—**	**—**	**100**
Building fund	**126**	**—**	**—**	**—**	**126**
	226	**—**	**—**	**—**	**226**

	At 1 January 2023 £'000	*Income £'000*	*Expenditure £'000*	*Transfers £'000*	*At 31 December 2023 £'000*
Social care	*100*	*—*	*—*	*—*	*100*
Building fund	*126*	*—*	*—*	*—*	*126*
	226	*—*	*—*	*—*	*226*

19 Analysis of net assets between funds

	Unrestricted Funds 2025 £'000	Designated Funds 2025 £'000	Restricted Funds 2025 £'000	Total 2025 £'000
Fund balances at 28 February 2025 are represented by:				
Tangible assets	**6,206**	**—**	**—**	**6,206**
Current	**(420)**	**226**	**1,024**	**830**
Long term liabilities	**(133)**	**—**	**—**	**(133)**
	5,653	**226**	**1,024**	**6,903**

	Unrestricted Funds 2023 £'000	*Designated Funds 2023 £'000*	*Restricted Funds 2023 £'000*	*Total 2023 £'000*
Fund balances at 31 December 2023 are represented by:				
Tangible assets	*6,118*	*—*	*—*	*6,118*
Current	*90*	*226*	*1,235*	*1,551*
Long term liabilities	*(148)*	*—*	*—*	*(148)*
	6,060	*226*	*1,235*	*7,521*

20 Operating lease commitments

At the reporting date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	28 February 2025 £'000	31 December 2023 £'000
Within one year	**37**	37
Between two and five years	**104**	78
Greater than five years	**8**	—
	149	115

21 Related party transactions

During the 14 months to February 2025, the trustees and persons connected to them made aggregate donations of £36,605 (2023: £76,830).

The West London Synagogue received a donation of £18,000 (2023: £16,230) from The Kobler Trust. Andrew Stone, the President of the Synagogue, is a trustee of the Kobler Trust.

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

THE WEST LONDON SYNAGOGUE OF BRITISH JEWS

England & Wales - Charity number 1155821

Accounts

The West London Synagogue of British Jews

Annual Report and Financial Statements

31 December 2023

Company Limited by Guarantee
Registration Number
08578248 (England and Wales)

Charity Registration Number
1155821

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Reference and administrative details

Trustee management board	Richard Slowe (Chairman) Antony Pierre (Honorary Co-Treasurer) Matthew Rosedale (Honorary Co-Treasurer) Andrew Stone (Appointed President 8 October 2023) Bradley Altberger Timothy Angel CBE (Resigned 20 June 2023) Joan Arnold (Resigned 20 June 2023) Jeremy Bard Tamara Barnett Wildman (Resigned 20 June 2023) Ruth Corb Alison Edelshain Vivien Feather David Gasperow Sam Goodman Monica Jankel Lenka Kohli Caroline Landau Lady Hannah Lowy-Mitchell (Resigned 20 June 2023) Remy Maisel Sylvia Mingay (Resigned 20 June 2023) Wendy Pollecoff Gary Skovron Anna Strang (Appointed 31 January 2023) Isabelle Tarsh (Resigned 20 June 2023) Peter Vogl (Resigned 20 June 2023) Alina Weisman (Appointed 12 December 2023) Michael Weiss (Resigned 20 June 2023)
Executive Director	Stewart Sether
Registered office	33 Seymour Place London W1H 5AU
Company registration number	08578248 (England and Wales)
Charity registration number	1155821
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL

Reference and administrative details

Principal bankers	Barclays Bank PLC 99 Hatton Garden London EC1N 8DN

The Trustee management board (the “Trustees”) present their annual report together with the audited financial statements of The West London Synagogue of British Jews (“West London Synagogue”, the “Company”, the “Synagogue” or “WLS”) for the year ended 31 December 2023.

This annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Objectives and activities

Public benefit

In formulating the charity’s aims and in planning the work of the members of the Community, the Trustees have had regard to the general guidance published by the Charity Commission on public benefit.

Strategies for achieving objectives

The objectives and activities of the Synagogue are:

- to promote and foster Judaism by the provision and maintenance of a public place of worship, following the principles of reform Judaism.
- to promote and co-ordinate the education and religious instruction of Jews.
- to perform such other charitable activities for the public benefit, and in particular for the benefit of the Jewish people in the UK, Israel or elsewhere in the world, which may be charitable according to the laws of England and Wales.
- to promote other cultural activities, which will contribute to communal development and unity.

The Synagogue sets out to stimulate the development of a thriving, welcoming Jewish community, which provides formal and informal opportunities for spiritual, religious, and communal expression built on life-long learning through all cycles of members’ lives. We aim to put the Synagogue at the heart of London Jewish life and to provide thoughtful leadership to the wider Jewish and non-Jewish communities.

The Trustees have referred to the Charity Commission’s general guidance on Public Benefit when reviewing the Synagogue’s aims and objectives and in planning its future activities. Substantial public benefit arises from the activities of The West London Synagogue. There is a strong emphasis on education and the provision of support for the elderly and infirm. Burial and cremation services are provided to the wider Jewish community. The Synagogue also works for intra community and interfaith harmony, especially with the two other Abrahamic faiths, Christianity, and Islam. The Synagogue maintains a grade 2 listed building, which it makes available to the whole Community.

Objectives and activities (continued)

Strategies for achieving objectives *(continued)*

The Synagogue has a subscription paying membership, which sustains part of the Synagogue's activities. The subscription income is supplemented by income derived from a funeral expenses scheme and conducting of non-member funerals together with the sale of grave plots. The Synagogue also generates income from property, which is derived from the letting of room space within its premises. Lastly, WLS relies upon donations, both large and small, from members and charitable foundations, much of which is achieved through ongoing fundraising activities, which is described further below. Synagogue members are encouraged to make voluntary contributions to the Board of Deputies of British Jews which are collected and paid over to the Board of Deputies. The Synagogue also acts as a resource for the wider community and continues to develop activities in the areas of education and outreach with both adults and young people. WLS manages its own fundraising with administrative support by the staff team. It does not currently employ professional fundraisers. WLS has established a Fundraising Group (FRG), chaired by our President, to have an organised and coordinated approach to soliciting donations given the importance of this income source. As a charity, WLS aims to achieve best practice in the way in which it communicates with supporters. It takes care with both the tone of its communications and the accuracy of its data. The synagogue adheres to the Fundraising Regulator Code of Fundraising Practice. It applies best practice to protect supporters' data: it never sells data or swaps data with other organisations and ensures that communication preferences can be changed at any time. WLS undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2023, the charity received no complaints about its fundraising activities.

Fundraising activities and income generation

As a charity, the WLS aims to achieve best practice in the way in which it communicates with supporters. It takes care with both the tone of its communications and the accuracy of its data. The synagogue adheres to the Fundraising Regulator Code of Fundraising Practice. It applies best practice to protect supporters' data: it never sells data or swaps data with other organisations and ensures that communication preferences can be changed at any time. WLS manages its own fundraising with administrative support by the staff team. It does not currently employ professional fundraisers. The WLS undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2023, the charity received no complaints about its fundraising activities.

The Report of the President 2023

This will not be the Gantze Megillah which typified my Chair reports; this, the first as your President, is going to be brief.

We did not expect what happened on October 7; its impact on our Community, and on many of our activities not least attendance at our services, was abrupt and intense.

The Report of the President 2023 (continued)

Our first responses were both of fear and defiance. Fear for the safety of our people. generally, and for our families and friends in Israel, the country we love and criticise simultaneously, fear for the safety of visitors, members and our friends to our Sanctuary. Defiance, in the face of a challenge to our freedom to associate with our fellow members and friends in our safe place.

I cannot be specific about additional security measures; suffice to say that they were put in place within a matter of hours. The openhanded, generous, response of those members whom I approached for financial support to facilitate this, was astonishing, gratifying and emotional. In this time of heightened tension, your Board is constantly reviewing our security, so that, as far as is possible, we feel safe when we come into our building.

But what these recent events have done, is to draw our Community together and highlight the need, for many people, to belong to a synagogue – I hope ours, in particular.

An unexpected response to October 7 was the flood of new individuals and families, from the UK and abroad, who joined our Community. In the six months since October 2023, we have had around 150 new members join including 30 children, our future. I am so delighted to welcome our newcomers to this wonderful Community.

All this goes to show that, especially in times of adversity, the pull towards sharing our lives with other Jews, be that in person or through simple membership, is a strong one. WLS is pleased and honoured to be here for you.

With that in mind, West London Synagogue has initiated internal discussions, led by our senior Rabbinic team and for Congregational discussion in due course, as to how appropriately to react to the needs of mid-21st century progressive Jewish families. It will be no surprise if there are differing views as to what is appropriate. We need to find a way to stay within the four corners of our heritage, whilst accommodating the myriad varieties of what a “progressive Jewish family” means. Within that discussion, we must always respect that we are, and will remain, a Jewish community at core.

Thank you, for allowing me the privilege of having been your Chair, and now being your President. I aim to serve you as best I can and hope that our future together is one of safety and a joyful Jewish life.

L’shalom

Strategic report

Achievements and performance

Overview

2023 was a year of great achievement as well as one of dreadful sadness and tragedy. 7 October2023 will be etched in all our memories, and what followed afterwards was an awful reminder of how easily the wildfire of antisemitism flares up.

After two kibbutzim and a music festival close to the border with Gaza were attacked by terrorists, the Board of Deputies offered a programme whereby communities could adopt hostages. West London Synagogue has adopted four people from Kibbutz Nir Oz. David and Ariel Cunio, Ariel's partner Arbel Yehoud and her brother Dolev Yehoud. Their pictures sit in a place of honour at the front of the Sanctuary and their names are mentioned in every service when we pray for their release from captivity. Our rabbis have been in touch with their families and are providing support.

Throughout the year, our rabbis, staff and volunteers worked hard to maintain and develop the many areas of interest in which our members participate. They remained steadfast in the face of all challenges and continued to build on the communal spirit on which WLS thrives.

1 Services and Festivals

Coming fully out of the pandemic at the start of 2022, Friday evening Shabbat services have been well attended, especially for monthly combos which are followed by a dinner and a speaker. Shabbat Shira introduced the new concept of Shira & Share, with members enjoying 'pot luck' dishes during a post-service bring and share picnic. Our youngest members continue to love ShabbaTOTS, our pre-service parent and baby service, which has gone from strength to strength. Whilst Shabbat morning service attendance is steady, it has prompted some long-term rethinking, with the launch of a task force to address the smaller attendance on those weeks when we do not mark a bar/bar mitzvah or lifecycle event.

In 2023 we celebrated 19 baby blessings, 24 b'nei mitzvah, and 24 weddings & mixed faith marriage blessings. We also conducted 41 member funerals, 27 stone settings and 2 memorial services. We also marked the Coronation of HM King Charles III, and all the other significant dates in the Jewish and secular calendars, especially Remembrance Shabbat in November.

Our well-attended High Holy Days were busy and moving, with the theme of 'looking to the past to build our future.' We continued to have a very large online presence (with more than 20,000 viewers around the world over the HHD period) alongside many more members returning to in-person services for all ages. The same can be said for our festival provision, from packed intergenerational and 20/30s sedarim, to a full house for a Fiddler on the Roof themed Purim evening, to the most energised and well-attended intergenerational Erev Simchat Torah in living memory; certainly, the community has enjoyed a lift in attendance and in-person engagement post pandemic.

Strategic report *(continued)*

Achievements and performance *(continued)*

Services and Festivals *(continued)*

However, the immense joy of our Simchat Torah evening only heightened the depths of horror felt across our community by the next morning's 07/10 terrorist massacre in Israel. The response by the WLS leadership, staff and membership was rapid, resolute and deeply moving. From arranging solidarity services to holding a vigil for the hostages, WLS has stood by our brothers and sisters in Israel, without shying away from articulating our sorrow at the death of all those innocents on all sides of this conflict. From sermons to study sessions and to special prayers we have worked together to make sure that our community remains engaged and supported during a time of heightened anxiety because of a spike in antisemitism within the UK and overseas. Special thanks must go to our security staff, the CST and the police for their incredible efforts to ensure that every service since 8 October 2023 has been held safely, and well-supported by the reassuring presence of a team of officers in uniform.

2 Social Care

Social Care, the department that focuses on the welfare and wellbeing of members, is a core activity for WLS. 2023 saw some changes as we bade farewell to our long-serving Head of Social Care, Jo Michaels. The Vice Chair for Social Care, Joan Arnold, stood down at the AGM and has been replaced by Monica Jankel. Joan has made an extraordinary contribution to social care at WLS over a number of years and has continued to do so as Lead Volunteer for our fortnightly Tuesday Club events. These bring together older members and volunteers who enjoy exercises and cards, art and discussion, as well as a chance to renew old friendships and build new ones. We were lucky to find and appoint Sha LeWilante as our Senior Care Advice and Support Advocate at the end of 2023. She was able immediately to share some of the case work with Tirza Waisel, our long serving social worker.

We are privileged as a community to have amazing volunteers, who continue to keep in contact with older members, and they have regular supervision as a group and a chance to feed back any concerns to the social care team. We also welcome the support of Dr Mandy Warner, who will work alongside Monica to support social care, as well as Anna Strang, our Board Member for Safeguarding. The rabbis and Social Care team are always happy to be in contact with members and their families where there is a need for support and signposting to other services as appropriate.

3 Social Action

West London Synagogue has, since its inception, been committed to Tikkun Olam, the Jewish value of 'repairing the world'. It means that, for our members and others, volunteering for social action projects is a major attraction to being part of our community. For nearly a decade, the social action work has been headed up by Nic Schlagman, who grew the Family WLS Drop- in to a size that meant it had to be split into two groups who meet on alternate months. The WLS Drop-in is a social action programme that aims to host less fortunate asylum-seekers and their families for a warm meal and to provide personal care essentials with the help of volunteers from our Community on a monthly basis. The WLS Drop-in programme eases poverty, hunger and loneliness – and helps families get on a path to

Strategic report *(continued)*

Achievements and performance *(continued)*

Social Action *(continued)*
independence.

We now bid farewell to Nic and thank him for all the extraordinary work that he has put into our Social Action programme for so long and with such dedication. We also welcome Naddy Vidot, who has been a long-standing supporter of our Rainbow Drop-in for LGBTQ+ asylum seekers, who takes over the reins from Nic in early May 2024.

Nic has also been involved in advising other religious communities in setting up similar Drop-ins, as well as working with Westminster City Council and local churches to consider how best to help the street homeless. Our Rainbow Drop-ins have been a great success, allowing people who might be stigmatized in their own communities to find a welcome at West London Synagogue.

Access to the building had to be reassessed since 7 October, for obvious security reasons and the support for our asylum families and individuals moved online for the rest of 2023. We have found alternative premises in the Hinde Street Church, which we hope will only be needed for a short while and that we can return to using our building soon.

4 Interfaith

Our interfaith programme has been realised in the organisation of special events such as the Big Iftar, when we were able to invite Muslim friends into the congregation to finish their Ramadan fast, and also the B'nei B'rith European Day of Jewish Culture and Heritage, for which our own member, Valerie Bello, is a long-term contact. Because WLS has a very good reputation for engaging with the wider world, we are now asked to organize the interfaith event for this programme. We have become used to doing this on what we call 'Open House Shabbat', the Sabbath in Sukkot when we have invited those of all faiths and none to join us for our Shabbat morning service, including an explanation of the Synagogue and its history and an extended Kiddush in the Sukkah afterwards. Rabbi Helen continues to be on the executive of the Faith Exchange for Westminster City Council.

5 Education

The Education Department continues to be overseen with great care and thoughtfulness by Gil Reshef, our long serving Head of Education. Gil was determined to build up the Religion School after the pandemic, and 2023 has seen the number of families attending our Sunday school increase. Thanks for that should go to Gil and his team of teachers and madrichim-assistant teachers, as well as to the indefatigable security team who make sure we are safe in the building.

The Education Department, in partnership with the rabbis, also oversees the Jewish Preparation Class for Jews-by-Choice, which has grown post-pandemic, and the popular Learning Hour Online study opportunity, largely taught by our own rabbis, with special guests on occasion such as Rabbi Judith Levitt and Jon Boyd of Jewish Policy Research. The opportunity to learn Hebrew has been taken up via the Milim classes and liturgical Hebrew via special classes with David Strang. There has been particular appreciation of the Family Festival Celebrations when two or even three generations of WLS members

Strategic report *(continued)*

Achievements and performance *(continued)*

Education *(continued)*
celebrate together.

The Religion School community was also impacted by the events of 7 October and were most appreciative of the sessions run by our member Jacky Gerald, who is a psychotherapist and allowed people a safe space to explore their feelings together. Our thanks are also due to our administrator, Adi Ben-Naim, for her hard work. Without Adi the Education Department could not function as well as it does.

6 Community Engagement

The year marked the full return to in-person events, with an obvious positive effect on membership engagement. Our Friday Night Dinners featured guest speakers such as our own members Sir Simon Schama and Dame Maureen Lipman, and many influential guests, including Dame Joanna Lumley, Dame Sharon White, Dame Zandra Rhodes, Sir Trevor Philipps and Simon Sebag Montefiore. The enthusiasm for this flagship programme has helped launch a Meet the Author series with members and guest authors.

Our parents with young children have met regularly at ShabbaTOTS events and the group has grown to such an extent that they have overspilled from the children's synagogue. Their meetings at Belmont Farm, kindly hosted by one of our members, continue to be very popular.

Our regular Lunch With a Speaker series and outings regained their previous levels. The many different strands to our Israel programming under the Eretz umbrella enabled us to respond immediately after the horrendous attack on 7 October and then to the weeks of demonstrations starting nearby on Edgware Road. We supported our members of all ages, but especially parents and young people, with safe spaces to meet and talk, and appropriate background information and discussions on the history of the region and on ways of combatting antisemitism.

For all these activities and more, we are indebted to the staff team and the many volunteers who create, organise, supervise and clear up afterwards. This has enabled our vibrant Community Engagement to strengthen and enhance the value of WLS in the lives of our members in today's tense and uncertain world.

Strategic report *(continued)*

Achievements and performance *(continued)*

7 Music

The high quality of music at WLS continues to be sustained thanks to the Music Committee, along with Richard Hills (Director of Music & Organist) and Maya Levy (Head of Music Engagement & Cantorial Soloist). In addition to providing music at every single service across the year (more than 150), our Music Team released a special Chanukkah music video in December 2023 which was viewed by over 50,000 people via YouTube and Facebook. Coming fully out of the COVID-19 pandemic, the community enjoyed a World AIDS Day concert by the London Gay Men's Chorus, as well as a very special Shavuot silent film concert played brilliantly by Richard Hills, as he improvised the music to accompany a screening of the 1923 Cecil B. DeMille masterpiece, The 10 Commandments. Other highlights included a pre-High Holy Days' selichot concert by the WLS Choir and the introduction of new musical pieces across our choral, Shira and combo services. Our historic and ever-expanding musical repertoire is part of what makes WLS unique. The response by the WLS Musicians to the horrors of 7 October has been especially moving, as they have provided comforting liturgical music at a number of reflective solidarity and memorial services.

8 Our Building

Our plans to redecorate the ceiling of the Sanctuary are progressing. We have instructed specialist architects to advise, as both planning and listed building consents will be required. We aim to start work at the beginning of 2026 and finish before the High Holy Days in the same year. This will be a costly exercise, luckily only once in a generation.

Maintaining and improving security on an ongoing basis has always been a priority at WLS. During the year, significant work has been carried out upgrading CCTV cameras and on strengthening the external doors and some fire exits within the building.

In conjunction with our tenant Halcyon School, major refurbishment works have been carried out, adapting the Children's Synagogue and Library for use as three modern multi-purpose teaching rooms and an office for the School, which produces incremental income for WLS. We continue to have use of the space outside School times.

We are about to embark on a major repair of one of our wonderful stained-glass windows, leaving just one more to go through the same process in the near future.

9 Cemeteries

We have three cemeteries: two active (Edgwarebury and Hoop Lane), that we share with other communities, each managed by a representative board, and Balls Pond Road that had its last burial in 1951. Edgwarebury Cemetery is jointly owned with the Spanish & Portuguese Sephardi Community, Liberal Judaism and Belsize Square Synagogue and is operated by the Edgwarebury Joint Burial Board (EJBB). Hoop Lane Jewish Cemetery is jointly owned with the Spanish & Portuguese Sephardi Community.

Strategic report *(continued)*

Achievements and performance *(continued)*

Cemeteries *(continued)*

a) Edgwarebury
In conjunction with the three other communities, we are progressing works on the cemetery's perimeter road and pathways over the coming months. WLS's own Woodland burial area has undergone a major refurbishment that has now been completed by cemetery staff: including planting of new trees and wildflowers. This welcome improvement will take a while to mature. Whilst we have significant purchased reserve land, we always keep an eye to the long-term need.

b) Hoop Lane
Major mapping of all plots and reservations has been completed. Planning is going ahead to refurbish the (listed) Prayer Hall and improve toilet facilities. Available plots are reducing in number, and it will be impossible to find alternative space inside Greater London area, so our plotting exercise will enable us to make a calculation of how many years we have left there.

c) Balls Pond Road
This is a historic cemetery based in Canonbury, currently closed for access. We are partnering with Islington Council in a pilot project that has received initial funding from the National Lottery Heritage Fund. The project is designed to lay the necessary groundwork for a larger scale funding bid, ultimately delivering more extensive restoration and community engagement. The initial objective will be split into two parts: (i) specialist led surveys to inform the future funding application (e.g. ecological, topological, tree and grave/tomb surveys) and (ii) clearance and part-restoration, including the creation of a safe viewing platform and improvement to the safety of the entrance to facilitate those works. This is a long-term project, in which we would intend to involve volunteers.

10 Fundraising

WLS is so much more than our wonderful building. It is a place of support primarily for our community, especially the vulnerable, providing cultural, education and social engagement for our members. To many, it is their "second home" and to even more, a source of comfort, just knowing that they are a member of a vibrant Jewish community. Our membership fees cannot be expected to cover all this. We have to rely on the generosity of our members to provide the financial wherewithal to cover these additional activities.

To facilitate our ability to solicit financial contributions from our community, we have a Fundraising Group (FRG), chaired by our President and supported by several volunteers, who, as a team, have raised £392,000 in general funds and £944,000 in restricted funds in 2023. Without the generosity of the many congregants who respond to our fundraising approaches, some of them astonishingly so, we could not do what we do, the way we do it. We are so grateful for that generosity, and to the Trusts and Foundations who have also supported us.

Strategic report *(continued)*

Achievements and performance *(continued)*

Fundraising *(continued)*

Our High Holy Day appeal in 2023 raised some £175,000. Enormous thanks to all those who gave so generously. We also raised £105,000 in the immediate aftermath of the 7 October attack to cover the substantial additional cost of increased security, and we are immensely grateful to those members who contributed. It kept our doors open at a time of crisis, which was hugely appreciated by the entire community.

In early 2024, we launched our Legacy Programme. This is to assist in securing continuation of a progressive community in the centre of London, at a time when we fear for our future. A legacy is a way to provide the most pleasant of surprises for future generations, without affecting your lifetime finances. Further information is available from the rabbis or the chair of the programme's development, David Strang.

The West London Synagogue Endowment Fund Trust was established in 2018, as an independent charity, with trustees connected with, but not officers of, WLS. Their objective is to raise a capital sum to act as a long-term, but discrete, fund available to WLS as an additional capital base, for recurring income support in the long-term and for potential emergencies that may arise in the future. There is a protocol in place to guide the relationship between WLS and the Endowment Fund. For those interested, a copy is posted on our website, alongside a copy of the Fund's Constitution.

The West London Synagogue Charitable Fund is a historic (1962) separate fund-raising body, raising funds for the charitable purposes – including the charitable activities of WLS. Thanks to those who run this, for their support and effort.

11 Board Composition

Tim Angel, Joan Arnold, Tamara Wildman, Hannah Lowy-Mitchell, Sylvia Mingay, Isabelle Tarsh and Peter Vogl retired at the AGM in June. We owe them a huge debt of gratitude for their valuable contributions to our community.

We have been fortunate to have been joined on the board by Jeremy Bard, Ruth Corb, Sam Goodman Caroline Landau, Gary Skovron and Mike Weiss, all of whom are already working hard on our behalf.

Our treasurer, David Marks, also retired during the year, having served with distinction for over 7.5 years. Tony Pierre and Matt Rosedale have taken up the baton as joint treasurers, which has been really appreciated.

12 Management Changes

After 6 ½ years as our Executive Director, Stewart Sether has accepted a part-time position as our Executive Vice President. His contribution to the Synagogue over many years, including time as our treasurer and as a warden, is incalculable and has been hugely appreciated by the board.

We have been joined by James Davies as Director of Operations and by Helen MacDonald as Director of Finance.

Strategic report (continued)

Achievements and performance *(continued)*

13 The Movement for Reform Judaism

We suspended our membership of the MRJ in February 2020. All benefits of membership were withdrawn, and we therefore ceased to pay any fees. However, the MRJ contended that fees were still due and terminated our membership in February 2023.

In April 2023, the MRJ announced that it was joining Liberal Judaism to form a single Progressive Movement. We have welcomed that development and have remained on amicable terms with the MRJ during this transition. Our rabbis have continued to be members of the Assembly of Reform Rabbis and we have use of the Reform Beit Din. The new movement is due to be established in 2025 and we will be reporting to our members for their decision as to whether we should join in due course.

14 The Board of Deputies

We have five enthusiastic members representing us on the Board of Deputies as well as the current President, Marie van der Zil, whose term of office ends in 2024.

15 Mark Fox and Andrew Stone

Finally, we must thank both Mark Fox and Andrew Stone for their tremendous contributions to WLS. Mark served as our co-chair and then for 5 ½ years as our President. His breadth of knowledge both of Jewish teaching and our community has been invaluable and he helped steer us through some difficult times with his wise and careful counsel.

Andrew served as our chair from June 2020 until 8 October 2023 and then followed Mark as our President. Without Andrew's guidance, we would not have been the flourishing community that he has fostered, encouraged and maintained. His commitment of time, his experience and his sound judgement has been and continues to be exceptional.

Financial review

Going concern

The Trustees have carefully considered the availability of funds, with detailed estimates, for at least the period of twelve months following the date on which the accounts are approved and are satisfied that the Synagogue is able to manage its resources to remain as a going concern for this period and beyond.

Reserves policy and financial position

WLS does not have any free reserves, as defined by the Charity Commission, as the reserves are tied up in the Synagogue buildings. This is not a critical issue because of the regularly paid subscription income, rental and other income, and fundraising capabilities that WLS benefits from. The Trustees are highly focused on increasing the cash reserves of WLS to ensure that it can continue to flourish and serve the community. To that end, we have continued to make good progress towards eliminating our indebtedness and as soon as this task is accomplished it is the aim of the Trustees to put WLS in a position of being able to build up reserves for the future.

Principal Risks and Uncertainties

The Trustees acknowledge the management of risks faced by WLS as a prime responsibility. Detailed consideration of risk is delegated to the Executive Committee who maintain a risk management register.

These risks include legislative and regulatory requirements as well as third party, governance, management, financial and operational risks.

The principal financial risk facing the charity is maintaining income from its congregation at a sufficient level to carry out all the activities and services it wishes to offer and which we believe its Congregation wants. In line with other synagogues, this is an increasing challenge and we have adopted a strategy of seeking alternative sources of income, in addition to encouraging philanthropy from congregants, and approaching external funds and trusts, by securing revenues from our premises by leasing space and providing room hire opportunities. It is also our policy to ensure that anyone who wishes to be part of a synagogue community but cannot afford to pay based on our membership fees scales is able to contribute what they can afford. If it appears that our revenue cannot cover our costs, the Trustees are prepared to reduce the services we offer to ensure that we continue our remaining activities whilst remaining solvent.

The total funds held by the Charity at 31 December 2023 were £7,521,000 (2022 – £7,255,000) of which £1,235,000 (2022 – £1,145,000) represented restricted funds.

Financial review

We were able to maintain our financial performance this year and our total surplus was £266,000 (2022 – £478,000).

We refer in our financial statements to Restricted, Designated and Unrestricted Funds.

Restricted Funds represent funds raised for a specific activity and can only be used to fund that activity. Examples are funds raised to support social action, interfaith, social care, and LGBT activities and without the generosity of our donors, these activities would have to be curtailed.

Our Designated Funds represent those funds given without a specific restriction but in line with discussions, at the time with the donor, the Board designated them for a particular use.

Our Unrestricted Funds represent income generated from membership fees, funeral income, and commercial income, such as letting space to Halcyon International School, general donations from members and limited event income. It is used to fund the expenses such as the day-to-day operations of the Synagogue including staff salaries, building overheads etc.

In 2023, the Unrestricted Funds generated a surplus of £176,000 (2022 – £378,000). Restricted Funds generated a surplus of £90,000 for the year (2022 – surplus of £100,000).

Financial review (continued)

Accounting principles require that a charity recognises restricted income at the time it is received but only recognise the related expense when an unconditional commitment to incur it is made. Accordingly, because we invariably raise funds for restricted activities before we undertake those activities timing differences result in surpluses in an earlier year and deficits when we spend the funds in a later period. This results in swings between surpluses and deficits on restricted income and expenditure from year to year.

We continue to repay longer term debts and within five years would hope to be largely free of such indebtedness, other than the remaining part of the twenty-year bank loan taken out to fund the replacement of the Synagogue boilers. In fact, we were able to repay £143,000 of this loan in April 2023.

We present the statement of activities (charity only) for the last five years:

	2023 £'000	2022 £'000	2021 £'000	2020 £'000	2019 £'000
Income					
Membership	1,370	1,301	1,240	1,201	1,339
Funeral	592	492	584	581	796
Voluntary-general	392	375	253	258	398
Voluntary-restricted	887	833	378	823	611
Other	739	576	604	540	590
	3,980	**3,577**	**3,059**	**3,403**	**3,734**
Expenditure					
Salaries	1,361	1,188	1,155	1,271	1,377
Choir	110	107	80	79	100
Funeral	265	289	299	309	309
Other	1,233	782	708	809	941
Restricted funds	745	733	448	670	625
	3,714	**3,099**	**2,690**	**3,138**	**3,352**
Operating income	**266**	**478**	**369**	**265**	**382**
Non-recurring items	—	—	—	—	(358)
Net income	**266**	**478**	**369**	**265**	**24**

This table illustrates the that our membership income does not generally cover our operating costs and we are reliant on funeral income, commercial income from letting part of our premises and philanthropy to allow us to provide the range of activities that our Community desires. There has been an increasing trend over recent years for philanthropy to be directed to specific projects and we are in real need of members to consider supporting the operations of the Synagogue on an unrestricted basis if we are to maintain our level of activities. We have sought to transfer 10% of each restricted donation, with donor consent, to cover our infrastructure and support costs on the basis that we could not undertake those restricted activities if the fabric of the Synagogue organisation and administration is not properly funded.

Governance, structure and management

Constitution

The Charity is a company limited by guarantee. Its governing documents are its Memorandum and Articles of Association together with detailed Rules. The Charity is run by its Directors who are also the Trustees of the Charity. The Trustees are elected by the congregation of the Synagogue.

We maintain trustees' indemnity insurance and will continue to do so.

Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected from and by the congregation of the Synagogue. Appointment as a Trustee is normally for a three-year term, with the possibility of a second and third term, up to a maximum of three terms. As noted above, when fewer than one third of the Board is remaining in post on completion of their terms, we are able to appoint new Trustees for shorter periods of time. In addition, the Chairman can recommend to the Board the appointment of Vice Chairs, to assist in certain specified areas, who sit on the Board during their period of appointment. We provide training for new Board members and maintain adequate procedures so as to ensure appropriate adherence to corporate governance.

Our Articles of Association have detailed provisions requiring any dealings with Trustees to be on an arm's length basis, but any such dealings are actively discouraged as a matter of corporate governance (zero in 2023). Although Trustees are entitled to recover expenses incurred, generally they do not recover any petty amount and, in 2023, none were recovered.

Organisational structure and decision-making policies

The Company had a wholly owned subsidiary, WLS Seymour Place Limited which was dormant during 2021, incurring minor amounts of expenditure and was fully dormant during 2022.and the Trustees' struck it off the Company Register in early 2023.

The Key Management Personnel comprise the Trustees and the senior staff responsible for the management and operations of the Synagogue. During 2023 our senior staff were the rabbinic team led by our co-senior Rabbis, Rabbi Helen Freeman and Rabbi David Mitchell and the other staff and operations led by the Executive Director, Stewart Sether. The professional teams who run the charitable activities listed in the Objectives and Activities section of this report are managed by and report to the senior staff. The Executive Committee, which is a subcommittee of the Board, consider remuneration proposals for all staff taking into account, performance, market rates and affordability

The Directors meet at least six times each year and if important decisions are required and a Board meeting is not scheduled to occur in sufficient time, the Trustees are consulted by email. The Executive Committee comprising the co-senior Rabbis, Executive Director, Chairman, Treasurer, Board members Alison Edelshain and Brad Altberger, and our President, Mark Fox met regularly and the minutes of their meetings are circulated to the full Board as soon as practicable after these meetings.

Other committees are established to consider other areas of importance such as a Rabbinic Appointments Committee, education, religious ritual, membership and social care). These committees report on their deliberations to the Board.

Financial risk management

The Trustee have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company and are satisfied that systems and procedures are in place to mitigate exposure to the major risks Our approach to risk is set out under Financial Review above.

Plans for future periods

As previously mentioned, substantial public benefit arises from the activities of The West London Synagogue. There is a strong emphasis on education and the provision of support for the elderly and infirm. Burial and cremation services are provided to the wider Jewish community. The Synagogue also works for intra community and interfaith harmony, especially with the two other Abrahamic faiths, Christianity, and Islam. For these reasons and more, it is imperative that we maintain robust financial controls and a healthy financial position to ensure the long-term viability of the Company. The physical home and heart of WLS is a grade 2 listed building, which also requires ample financial resources to upkeep.

The Trustees have continued to focus on the repayment of our financial indebtedness while at the same time maintaining and growing our cash reserves. Following the COVID-19 pandemic, and despite the events of 7 October, we have managed to increase our membership and membership engagement across our various activities. We have also continued to find success through our fundraising efforts.

In the course of 2024, we plan to complete a long-running project to transition our legacy membership database to a more modern, cloud-based, fit-for-purpose enterprise resource planning system designed for synagogues. This new software will allow us to better manage our membership accounting and communications, including accounts receivable, donation tracking, collections, etc. Subsequently, we will also be able to upgrade our core financial accounting and bookkeeping software. These initiatives will allow us to have more timely financial information, equipping WLS to make better financial planning decisions.

Lastly, we have started planning for a significant restoration project for our beautiful pipe organ in the main sanctuary of the Synagogue. We are in discussions with the original manufacturer for the organ which was installed in 1907. The intention is to have this work done to return the organ to its musical prime and enable the organ to play its part in the musical life of the Synagogue, both liturgically and in teaching or concert use, for many years to come. This will be a financially significant undertaking so we are also taking time to secure the requisite funding.

Disclosure of information to auditors

Each of the persons who are Trustee at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by order of the members of the board of Trustee and signed on their behalf by:

Richard Slowe (Chair)

Date: 4 June 2024

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustee's report including the Strategic Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 Company and of its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles of the Charities SORP (FRS 102).
- make judgements and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:

Richard Slowe (Chair)

Date: 4 June 2024

Independent auditor's report to the members of The West London Synagogue of British Jews

Opinion

We have audited the financial statements of The West London Synagogue (the 'charitable company') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the financial statements. 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).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its income and expenditure 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 Companies Act 2006.

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 charitable company 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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report and Financial Statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures in respect to the remuneration of trustees specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Trustees' responsibilities

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) 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 charitable company'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 liquidate the charitable company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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.

Auditor's responsibilities for the audit of the financial statements (continued)
Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice Accounting and Reporting by Charities preparing this accounts in accordance with the Financial reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and the Companies Act 2006), those that relate to data protection (General Data Protection Regulation); and

- We have reviewed correspondence between the Charitable Company and its principal regulators regarding laws and regulations.

- We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls we:

- performed analytical procedures to identify any unusual or unexpected relationships; and

- tested journal entries to identify unusual transactions; and

- assessed whether the judgements and the assumptions made in determining accounting estimates for the probability of receipt of legacies and the provision for bad and doubtful debts were indicative of potential bias.

Auditor's responsibilities for the audit of the financial statements (continued)
In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of this report
This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters that we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company's and the company's trustees as a body, for our audit work, or the opinions we have formed.

6 June 2024

Edward Finch (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Statement of financial activities (including and income and expenditure account)

Year to 31 December 2023

	Notes	**Unrestricted general funds £'000**	**Restricted funds £'000**	**Total 2023 £'000**	Unrestricted general funds £'000	Restricted funds £'000	Total 2022 £'000
Income from:							
Donations and legacies	1	**1,761**	**887**	**2,648**	1,676	833	2,509
Income from charitable activities	2	**821**	**—**	**821**	649	—	649
Investment income	3	**359**	**—**	**359**	333	—	333
Other income	4	**152**	**—**	**152**	86	—	86
Total income		**3,093**	**887**	**3,980**	2,744	833	3,577
Expenditure on:							
Raising funds	5	**58**	**—**	**58**	51	—	51
Charitable activities	6	**2,911**	**745**	**3,656**	2,315	733	3,048
Total expenditure		**2,969**	**745**	**3,714**	2,366	733	3,099
Net income/(expenditure)		**124**	**142**	**266**	378	100	478
Transfer between funds		**52**	**(52)**	**—**	—	—	—
Net movement in funds		**176**	**90**	**266**	**378**	**100**	**478**
Reconciliation of funds:							
Total funds brought forward at 1 January 2023		**6,110**	**1,145**	**7,255**	5,732	1,045	6,777
Total funds carried forward at 31 December 2023		**6,286**	**1,235**	**7,521**	6,110	1,145	7,255

There were no recognised gains and losses other than those set out in the statement of financial activities above.

All of the charity's activities derived from continuing operations during the above two financial periods.

Balance sheet 31 December 2023

	Notes	2023 £'000	2023 £'000	2022 £'000	2022 £'000
Fixed assets					
Tangible assets	11		**6,118**		6,166
Current assets					
Debtors	13	**514**		417	
Prepayments and accrued income	13	**50**		58	
Short term deposits		**904**		**—**	
Cash at bank and in hand		**480**		1,336	
		1,948		1,811	
Creditors: amounts falling due within one year	16	**(397)**		(429)	
Net current assets			**1,551**		1,382
Total net assets less current liabilities			**7,669**		7,548
Creditors: amounts falling due after more than one year	17		**(148)**		(293)
Net assets			**7,521**		7,255
Funds					
Restricted funds	18		**1,235**		1,145
Unrestricted funds					
Designated funds	19	**226**		226	
General funds		**6,060**		5,884	
			6,286		6,110
			7,521		7,255

Approved by the trustees and signed on their behalf by:

Matthew Rosendale (Trustee)

Trustee Approved on: 4 June 2024

The West London Synagogue for British Jews
Company Registration Number: 08578248 (England and Wales)

Statement of cash flows Year to 31 December 2023

	Notes	2023 £	2022 £
Cash flows from operating activities:			
Net cash used in operating activities	A	**(39)**	(2)
Cash flows from investing activities:			
Purchase of tangible fixed assets		**(6)**	(6)
Purchase of short term deposits		**(904)**	**—**
Investment income received		**245**	333
Net cash provided by investing activities		**(665)**	327
Financing activities			
Repayment of bank loans		**(152)**	(20)
Net cash used in financing activities		**(152)**	(20)
Change in cash and cash equivalents in the year		**(856)**	305
Cash and cash equivalents at 1 January 2023	B	**1,336**	1,031
Cash and cash equivalents at 31 December 2023	B	**480**	1,336

Notes to the statement of cash flows for the year to 31 December 2023.

A Cash flows from operating activities

	2023 £	2022 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities	**266**	478
Adjustments for:		
Investment income recognised in statement of financial activities	**(245)**	(333)
Depreciation of tangible fixed assets	**54**	60
Decrease (increase) in debtors	**(89)**	126
Increase (decrease) in creditors	**(25)**	(333)
Net cash used in operating activities	**(39)**	(2)

B Analysis of changes in net debt

	At 1 January 2023 £'000	Cash flows £'000	**At 31 December 2023 £'000**
Cash at bank and in hand	1,336	(856)	**480**
Bank loans falling due within one year	(17)	7	**(10)**
Bank loans falling due after more than one year	(293)	145	**(148)**
	1,026	(704)	**322**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Charity information

The charity is a private company limited by guarantee incorporated in England and Wales. In the event of the company being wound up, the maximum amount which each member is liable to pay is £1. The registered office is 33 Seymour Place, London, United Kingdom, W1H 5AU.

Accounting Convention

The financial statements have been prepared in accordance with the Companies Act 2006 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)". The charity is a Public Benefit Entity as defined by FRS 102.

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 £'000.

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

Consolidated financial statements have not been prepared as the inclusion of the charity's sole subsidiary in a set of financial statements would not be material for the purpose of giving a true and fair view.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of at least one year from the date of approval of these financial statements.

The financial position of the Synagogue is under continual review and where necessary, cost saving actions will continue to be considered in order to mitigate any possible financial damage. The Trustees have prepared cash flow forecasts which demonstrate that the Synagogue can continue to operate within its current bank facilities for at least the next twelve months following the date of approval of these financial statements. The Trustees consider that they have adequate resources to meet all obligations as they fall due.

In the unlikely event that this is not the case, the Trustees are confident that financing options would be available along with cost cutting measures which would allow the Synagogue to continue in operation. The Trustees have a reasonable expectation that the Synagogue has adequate resources to continue in operation for the foreseeable future. The Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

Transfers between funds occur for a number of reasons including when funds are closed on completion of project, when fixed assets are purchased or when Trustees decide to release funds from a designated fund.

Income

All income is included in the Statement of Financial Activities (SOFA) in the period when the charity is legally entitled to it after any performance conditions have been met, the amount can be measured reliably, and is probable that income will be received.

For donations, entitlement is taken as the date that the Synagogue receives the donation.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Members do not derive benefits of a material financial value as a result of their membership fees. These fees are also non-refundable. As such the trustee consider that membership fees are, in substance, donations towards the general activities of the Synagogue. They are therefore accounted for when invoiced.

Income from charitable activities relates mainly fees received for cemetery and funerals, educational and synagogue activities.

Investment income relates to rental income which is recognised when it comes due, and interest on funds held at the bank on deposit, which is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Wherever possible costs are directly attributed to these headings. Costs common to more than one area are apportioned on the basis of staff time spent on each area.

The cost of generating funds are those costs incurred in trading activities and those incurred in support of the activities of the charity. These have been allocated to the charitable activities on a basis that fairly reflects the true use of those resources within the organisation.

Governance costs are those incurred in the governance of the charity and are primarily associated with the constitutional and statutory requirements.

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

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

- Freehold property Nil
- Roof costs 10% straight line
- Furniture and equipment 3.33%, 4%, 20% or 25% straight line
- Cemetery capital costs 2% straight line

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

Heritage assets have not been recognised in the financial statements, as significant costs are involved in the reconstruction or analysis of past accounting records, which are onerous compared with any additional benefit derived from recognising these items in the balance sheet.

Heritage assets are assets that are of historical or religious importance that are held to further the preservation, conservation and educational objectives of the Synagogue and contribute to culture and education. These assets are integral to the activities of the Synagogue and are unique in terms of their religious and historic significance.

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).

Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, and bank overdrafts.

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).

Investment policy
The charity monitors its cashflow closely so that any funds not required in the short term for day-to day operations can be identified and placed on short term deposits with Flagstone. The term of these deposits typically range from three to twelve months.

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

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Employee benefits
The Synagogue operates a defined contribution scheme for the benefit of certain of its employees. Contributions payable are charged to the Statement of Financial Activities in the year they are payable.

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

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

Burial Grounds
As in previous years, no depletion provision is considered necessary by the Trustees in respect of land used for burial.

Government grants
Government grants are accounted for under the accrual model and are recognised at the fair value of the amount received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

Government grants were received under the Coronavirus Job Retention Scheme designed to compensate for staff costs, when the staff concerned were unable to work.

Government grants (continued)
Amounts received or receivable are recognised in the statement of financial activities over the same period as the costs to which they relate.

Debtors
Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments were valued at the amount prepaid.

Creditors
Bank loans are secured by fixed charges over freehold property. Interest is paid off in monthly instalments and the loans are split out, to reflect amounts due within 12 months and that over 12 months, within current liabilities and non-current liabilities respectively.

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

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

The calculation of the bad debt provision is a critical accounting estimate. This is based on an assessment of how many members will be unable to pay their annual subscriptions.

A portion of the freehold property owned by the charity is let out for rental income. The charity has not treated this separately from the freehold property as the investment property component cannot be reliably measured.

1 Income from: Donations and legacies

	Unrestricted funds £'000	**Restricted funds £'000**	**Total 2023 £'000**	Unrestricted funds £'000	Restricted funds £'000	Total 2022 £'000
Donations	**391**	**869**	**1,260**	375	833	1,208
Legacies	**—**	**18**	**18**	—	—	—
Membership fees	**1,370**	**—**	**1,370**	1,301	—	1,301
	1,761	**887**	**2,648**	1,676	833	2,509

2 Income from charitable activities

	Unrestricted funds £'000	**Restricted funds £'000**	**Total 2023 £'000**	Unrestricted funds £'000	Restricted funds £'000	Total 2022 £'000
Rabbinic and Synagogue	**142**	**—**	**142**	99	—	99
Funeral and cemetery	**592**	**—**	**592**	492	—	492
Education	**87**	**—**	**87**	58	—	58
	821	**—**	**821**	649	—	649

3 Investment income

	Total 2023 £'000	Total 2022 £'000
Rental income	**359**	333

4 Other income

	Total 2023 £'000	Total 2022 £'000
Other income	**152**	86

5 Raising funds

	Total 2023 £'000	Total 2022 £'000
Staff fundraising costs	**58**	51

6 Charitable activities

	Rabbinic and Synagogue £'000	**Funeral and cemetery £'000**	**Education £'000**	**Total 2023 £'000**	Rabbinic and Synagogue £'000	Funeral and cemetery £'000	Education £'000	Total 2022 £'000
Staff costs	**403**	**—**	**144**	**547**	406	—	133	539
Direct costs	**1,081**	**274**	**103**	**1,458**	834	289	107	1,230
Legal and professional	**—**	**—**	**—**	**—**	—	—	—	—
	1,484	**274**	**247**	**2,005**	1,240	289	240	1,769
Grant funding (note 7)	**(9)**	**—**	**—**	**(9)**	47	—	—	47
Share of support costs (note 8)	**850**	**—**	**284**	**1,134**	630	—	210	840
Share of governance costs (note 8)	**395**	**—**	**131**	**526**	294	—	98	392
	2,720	**274**	**662**	**3,656**	2,193	289	548	3,048

7 Grants payable

	Rabbinic and Synagogue Total 2023 £'000	Rabbinic and Synagogue Total 2022 £'000
Grants to institutions:		
Movement for Reform Judaism	**(30)**	23
Board of Deputies	**21**	24
	(9)	47

8 Support costs

	Support Costs £'000	**Governance £'000**	**Total 2023 £'000**	Support Costs £'000	Governance £'000	Total 2022 £'000
Staff costs	**425**	**300**	**725**	349	244	593
Depreciation	**54**	**—**	**54**	60	—	60
Premises, administration, finance and other costs	**655**	**—**	**655**	431	—	431
Audit fees	**—**	**25**	**25**	—	30	30
Accountancy	**—**	**—**	**—**	—	—	—
Legal and profession	**—**	**201**	**201**	—	118	118
	1,134	**526**	**1,660**	840	392	1,232

9 Trustees

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

10 Staff costs

	Total 2023 £'000	Total 2022 £'000
Wages and salaries	**1,361**	1,245
Social security costs	**146**	139
Other pension costs	**78**	60
	1,585	1,444

The average monthly number of employees during the year was 48 (2022 – 59).

The number of employees whose remuneration was £60,000 or more were:

	2023	2022
£60,001 – £70,000	**2**	2
£70,001 – £80,000	**—**	1
£80,001 – £90,000	**—**	—
£90,001 – £100,000	**2**	2
£100,001 – £110,00	**1**	1
£110,001 – £120,000	**—**	—

Total remuneration paid to Key Management Personnel was £560,982 (2022 – £525,157).

11 Tangible fixed assets

	Freehold Property £'000	Roof Costs £'000	Furniture and Equipment £'000	Cemetery capital costs £'000	**Total 2023 £'000**
Costs					
At 1 January 2023	5,396	143	1,194	286	**7,019**
Additions	—	—	6	—	**6**
At 31 December 2023	5,396	143	1,200	286	**7,025**
Depreciation					
At 1 January 2022	—	143	637	73	**853**
Charge for the year	—	—	48	6	**54**
At 31 December 2022	—	143	685	79	**907**
Carrying amount					
At 31 December 2022	5,396	—	557	213	**6,166**
At 31 December 2023	**5,396**	**—**	**515**	**207**	**6,118**

12 Heritage assets

The charity for many years held assets of historical and cultural importance.

These assets are considered to be heritage assets. Due to the nature of these heritage assets, it was previously not possible to place a reliable value on them, and the trustees followed the Statement of Recommended Practice (SORP) which allows heritage assets to be excluded from the financial statements if there is no reliable estimate of value and it would be reasonably costly to obtain such a valuation.

Two of the cemeteries are integral to the activities of the Synagogue and are unique in terms of their religious and historic significance. They consist of:

- Balls Pond Road Cemetery
- Hoop Lane Cemetery

13 Debtors

	Total 2023 £'000	Total 2022 £'000
Trade debtors	**514**	417
Other debtors	**—**	—
Prepayments and accrued income	**50**	58
	564	475

Included within trade debtors is a provision of £61,638 (2022 – £99,590) against potential bad debts relating to subscription income.

14 Contingent Assets

During 2020, West London Synagogue were notified of a bequest from the estate of a former Trustee who died in June 2019. The Synagogue is a residuary beneficiary of the estate, and the estimated value of the portion bequeathed is subject to considerable uncertainty regarding both the amount and timing of the legacy owing to two assets with highly uncertain value held in the estate. The assets with uncertain value are a foreign property in a remote part of the countryside in Europe and a shareholding in an unlisted company.

15 Loans and overdrafts

	Total 2023 £'000	Total 2022 £'000
Bank loans	**158**	310
Payable within one year	**10**	17
Payable after one year	**148**	293
	158	310

The bank loans are secured by fixed charges over freehold property.

The long term bank loans are for a term of 20 years from the draw down date of 21/12/2015. The rate of interest for the variable rate loan is the bank's base rate plus a margin of 2.75%. The rate of interest for the fixed rate loan is 4.65%. All interest rates are subject to review after 10 years. The loans are repayable in monthly instalments.

16 Creditors: amounts falling due within one year

	Total 2023 £'000	Total 2022 £'000
Bank loans	**10**	17
Other taxation and social security	**41**	39
Trade creditors	**123**	73
Other creditors	**4**	4
Accruals and deferred income	**219**	296
	397	429

17 Creditors: amounts falling due after more than one year

	Total 2023 £'000	Total 2022 £'000
Bank loans	**148**	293
Other creditors	**—**	—
Accruals and deferred income	**—**	—
	148	293

18 Restricted funds

	At 1 January 2023 £'000	Income £'000	Expenditure £'000	Transfers £'000	At 31 December 2023 £'000
Care and education	**341**	**155**	**(195)**	**—**	**301**
Cemetery maintenance	**73**	**17**	**(4)**	**—**	**86**
Activities of the Synagogue	**731**	**715**	**(546)**	**(52)**	**848**
	1,145	**887**	**(745)**	**(52)**	**1,235**

18 Restricted funds (continued)

	At 1 January 2022 £'000	Income £'000	Expenditure £'000	Transfers £'000	At 31 December 2022 £'000
Care and education	268	284	(191)	(20)	341
Cemetery maintenance	76	1	(4)	—	73
Activities of the Synagogue	701	548	(538)	20	731
	1,045	833	(733)	—	1,145

Care and Education Fund

These funds are to provide education for the whole community, including the libraries, educational holidays and training.

Cemetery Maintenance Fund

These funds are brought about from the previous sale of land and monies given for individual grave maintenance, to be used solely for the upkeep of tombstones and grounds in Balls Pond Road and Hoop Lane Cemeteries.

Activities of the Synagogue Fund

These funds are to further the programmes of the Synagogue, including individual funds for maintaining the buildings for security and for other projects and programmes.

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 January 2023 £'000	**Income £'000**	**Expenditure £'000**	**Transfers £'000**	**At 31 December 2023 £'000**
Social care	**100**	—	—	—	**100**
Building fund	**126**	—	—	—	**126**
	226	—	—	—	**226**

	At 1 January 2022 £'000	Income £'000	Expenditure £'000	Transfers £'000	At 31 December 2022 £'000
Social care	100	—	—	—	100
Building fund	126	—	—	—	126
	226	—	—	—	226

19 Designated funds

These funds were received from a charitable trust and have been designated upon receipt to further the programmes of the Synagogue, details of which can be seen above.

20 Analysis of net assets between funds

	Unrestricted Funds 2023 £'000	**Designated Funds 2023 £'000**	**Restricted Funds 2023 £'000**	**Total 2023 £'000**
Fund balances at 31 December 2023 are represented by:				
Tangible assets	**6,118**	**—**	**—**	**6,118**
Current	**90**	**226**	**1,235**	**1,551**
Long term liabilities	**(148)**	**—**	**—**	**(148)**
	6,060	**226**	**1,235**	**7,521**

	Unrestricted Funds 2022 £'000	Designated Funds 2022 £'000	Restricted Funds 2022 £'000	Total 2022 £'000
Fund balances at 31 December 2022 are represented by:				
Tangible assets	6,166	—	—	6,166
Current	11	226	1,145	1,382
Long term liabilities	(293)	—	—	(293)
	5,884	226	1,145	7,255

21 Operating lease commitments

At the reporting date the charity had outstanding commitments for future minimum lease payments under noncancellable operating leases, which fall due as follows:

	2023 £'000	2022 £'000
Within one year	**37**	37
Between two and five years	**78**	115
Greater than five years	**—**	—
	115	152

22 Related party transactions

During the year, the trustees and persons connected to them made aggregate donations of £76,830 (2022 – £83,027).

The West London Synagogue received a donation of £15,000 (2022 – £15,000) from The Apax Foundation. David Marks, a trustee of the Synagogue, is a director of The Apax Foundation.

The West London Synagogue received a donation of £16,230 (2022 – £16,230) from The Kobler Trust. Andrew Stone, a trustee of the Synagogue, is a trustee of the Kobler Trust.

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

23 Subsidiaries

Details of the charity's subsidiaries at 31 December 2023 are as follows:

During the current year, on 21 February 2023, WLS Seymour Place was dissolved.

THE WEST LONDON SYNAGOGUE OF BRITISH JEWS

England & Wales - Charity number 1155821

Accounts

The West London Synagogue of British Jews

Annual Report and Financial Statements

31 December 2022

Company Limited by Guarantee
Registration Number
08578248 (England and Wales)

Charity Registration Number
1155821

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Reference and administrative details

Trustee management board	Andrew Stone (Chairman) David Marks (Honorary Treasurer) Bradley Altberger Timothy Angel CBE Joan Arnold Tamara Barnett Wildman Alison Edelshain Vivien Feather (appointed 1 July 2022) David Gasperow Monica Jankel (appointed 18 October 2022) Joseph Lennard (resigned 28 June 2022) Lady Hannah Lowy-Mitchell Remy Maisel Julian Markson (resigned 28 June 2022) Sylvia Mingay Wendy Pollecoff Richard Slowe Anna Strang (appointed 31 January 2023) Isabelle Tarsh Margaret Thurer (resigned 28 June 2022) Peter Vogl Lenka Talya Kohli (appointed 1 July 2022)
Executive Director	Stewart Sether
Registered office	33 Seymour Place London W1H 5AU
Company registration number	08578248 (England and Wales)
Charity registration number	1155821
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Principal bankers	Barclays Bank PLC 99 Hatton Garden London EC1N 8DN

The Trustees present their annual report together with the audited financial statements of the Company for the year ended 31 December 2022.

This annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Objectives and activities

Public benefit

In formulating the charity's aims and in planning the work of the members of the Community, the trustees have had regard to the general guidance published by the Charity Commission on public benefit.

Strategies for achieving objectives

The objectives and activities of the Synagogue are:

- to promote and foster Judaism by the provision and maintenance of a public place of worship, following the principles of reform Judaism.
- to promote and co-ordinate the education and religious instruction of Jews.
- to perform such other charitable activities for the public benefit, and in particular for the benefit of the Jewish people in the UK, Israel or elsewhere in the world, which may be charitable according to the laws of England and Wales.
- to promote other cultural activities, which will contribute to communal development and unity.

The Synagogue sets out to stimulate the development of a thriving, welcoming Jewish community, which provides formal and informal opportunities for spiritual, religious, and communal expression built on life-long learning through all cycles of members' lives. We aim to put the Synagogue at the heart of London Jewish life and to provide thoughtful leadership to the wider Jewish and non-Jewish communities.

Objectives and activities (continued)

Strategies for achieving objectives *(continued)*

The Synagogue has a subscription paying membership, which sustains part of the Synagogue's activities. The subscription income is supplemented by income derived from a funeral expenses scheme and conducting of non-member funerals together with the sale of grave plots. The Synagogue also generates income from property, the letting of room space and significant donations from members and charitable foundations. Synagogue members are encouraged to make voluntary contributions to the Board of Deputies of British Jews which are collected and paid over to the Board of Deputies. The Synagogue also acts as a resource for the wider community and continues to develop activities in the areas of education and outreach with both adults and young people.

The Trustees have referred to the Charity Commission's general guidance on Public Benefit when reviewing the Synagogue's aims and objectives and in planning its future activities. Substantial public benefit arises from the activities of The West London Synagogue. There is a strong emphasis on education and the provision of support for the elderly and infirm. Burial and cremation services are provided to the wider Jewish community. The Synagogue also works for intra community and interfaith harmony, especially with the two other Abrahamic faiths, Christianity, and Islam. The Synagogue maintains a grade 2 listed building, which it makes available to the whole Community.

As a charity, the WLS aims to achieve best practice in the way in which it communicates with supporters. It takes care with both the tone of its communications and the accuracy of its data. The synagogue adheres to the Fundraising Regulator Code of Fundraising Practice. It applies best practice to protect supporters' data: it never sells data or swaps data with other organisations and ensures that communication preferences can be changed at any time. WLS manages its own fundraising with administrative support by the staff team. It does not currently employ professional fundraisers. The WLS undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2022, the charity received no complaints about its fundraising activities.

Strategic report

Achievements and performance

1 <u>Overview</u>

a. As we emerged from the pandemic's strictest period of restriction we were delighted to restart attendance in person at our services but with the benefit of an enhanced ability to provide online access to Congregants and friends. We were also delighted to reboot our many "in-person" events. With normalisation of life and the pandemic now largely behind us, as Covid has become something we have to learn to live with, I thank our now disbanded Covid Group, energetically supported by Dr Nicky Royan, to whom we owe enormous thanks, for having steered us through difficult decisions.

Strategic report (continued)

Achievements and performance *(continued)*

b. Every Shabbat and at special services, volunteers turn up to manipulate the cameras and sound. Repeated thanks, therefore to Alex Besnier-Chamberlain, David and Anna Strang, Ivan Veselov and others, for their regular appearance in the tech box at the rear of the Sanctuary.
c. We continue to encourage our Congregants to reengage with us as a thriving community, including the return in person to create and enjoy the unique atmosphere of our Sanctuary. Against this we have our wish to make our services available to as many congregants, family and friends as possible. High Holy Days, 2022, were all in person, with online options. We intend that this optionality will largely continue, perhaps tempered by a wish to encourage Congregants to join in person, with their fellow members.

2 **Services and Festivals**

a. Our Shabbat Friday evening services have been gathering regained popularity, hampered to some extent by many of those who had previously attended, working from home especially on Fridays, so no longer “popping in”. As events such as our Friday Night dinners, Tuesday Group, Seymour Club, Kolnoa and other community groups/events regather pace, we have been seeing growing attendance.
b. Shabbat mornings have become a pleasure to our regular band of attendees, now topped and tailed by coffee, cake and gossip before the service and our abundant kiddush afterwards. Special thanks to Dr. Joanna Rustin, for leading the band of members, who greet us with smiling faces (and cake) when we arrive before the Service. The unleashing of the dam of b’nei/b’not mitzvah, baby blessings and other lifecycle events within the Sanctuary, provided a joyful return to a packed ground floor, with a buzz and hum redolent of pre-pandemic times. The confidence and poise of our celebrants were a pleasure to see and hear.
c. Purim 2022 was its usual noisy, wonderfully chaotic self with a Mary Poppins based Purim-spiel, providing an outlet for the amateur actors amongst our Rabbinic and warden teams.
d. Pesach was an example of WLS adapting to change. We wanted an in-person event, but numbers had to be limited and space in the Stern Hall would have been inadequate. So, our hard-working facilities team shlepped out of the Sanctuary all the benches, replacing them with tables and chairs for celebrants, facing the Rabbinic team and Maya Levy, as cantor soloist, with 180 people in person, and enjoyed by hundreds of virtual participants.
e. Mimouna, celebrating our part Sephardi heritage, marked the last day of Pesach and was a sell-out, enjoyed by all present.
f. Our annual Pride service, followed by a supper in the Stern Hall, was its customary mix of celebration, with a tinge of serious reflection that there is still a journey to go, in many countries of the world. It was well attended by Congregants and many friends.

Strategic report (continued)

Achievements and performance *(continued)*

g. High Holy Day services 2022 were in person, with full or virtually full houses on Kol Nidrei and Rosh Hashanah morning. We had excellent attendance at a Shira Rosh Hashanah morning service and again at Shira Kol Nidrei. The Tots' service was packed – I popped in and it had a really good (if slightly noisy) atmosphere. The 20/30s supper is referred to elsewhere in this report and was a resounding success. Our building really buzzes during these days, and I had the marvellous opportunity to meet many Congregants (and friends) at the door each service. Many services were supported by Livestream or Zoom, depending on the service. I hope that this was very well received and, once more, we had thousands of viewers from many different countries.

h. Sukkot was blessed with a beautiful Sukkah in the Goldsmid Hall, created by an energetic combination of younger members and families and JPrep students, led by Monica Jankel. The morning service was enhanced by enthusiastic waving of the lulav by a crowd delighted to be back "in the room".

i. Simchat Torah, freed from Covid restraints, was returned to the joy of seeing the Torah unrolled, held carefully by members of the Congregation under the watchful eye of our Beadle, Micky Nathanson, and being the subject of a rapid "read out" by our Rabbis, David, Helen and Emily, this time joined by student Rabbi Matt. The dancing with the Torah and on the marble was even more energetic than usual.

j. We marked the sad loss of Her late Majesty with a special memorial service, that saw the "…of British Jews" part of our name brought to the fore. It was moving, sad and reflective, with strong attendance and support, brought together at almost no notice, by our Co-Senior Rabbis.

k. Remembrance Day Service followed its traditional format, and was, as ever, moving and solemn. The choir sang beautifully and our organ sublime. The poignant sound of the sole bugler playing the last post as the standard was lowered was heard loud and clear in an otherwise totally silent room.

l. World Aids Day was a reflective short service, with readings and prayer, well attended as ever, followed by the Gay Mens Chorus (now becoming annual) and a social event in the Stern Hall, referred to later.

m. Chanukah 2022 was kicked off by a candle lighting of our 1849-year-old Chanukiah online, with attendees also in person (slightly delayed as many of those attendees were in another part of the building glued to the World Cup Final and refusing to leave until that had reached its exciting conclusion). Many Congregants had brought in their family or favourite Chanukiah, a mix of old and new, traditional, and modern, and there was a Congregational lighting. There followed a full week of activity, including the popular "Meet the Member" on Zoom, a Chanukkah tea party for the elderly and a 20/30s dinner. The John Lewis partnership chose to host its Chanukah party in our Sanctuary and broadcast to all their branches including Waitrose.

Strategic report (continued)

Achievements and performance *(continued)*

n. Holocaust Memorial Day 2023 was something special. Initiated by our Musical Director, Richard Hills, we were invited by the BBC to be their Sunday Worship, morning service. Memorable for many more reasons than the 7.15 am required attendance, the service our Co-Senior Rabbis, with Richard and Maya, pulled together was a moving and extraordinarily soulful event, with guest readings, our choir (in my view) never sounding better. Many Congregants, against expectation, turned up bright and early, unseen by BBC listeners, but enhancing the atmosphere, even on the radio transmission.

o. During the year, we built on prior year experience to remember in practical ways those of our members, who might be suffering, directly or indirectly from the pandemic. We sent out High Holy Day Gift Bags and repeated the Gift Bags at Pesach 2022.

3 Social Action and Social Care

a. Social Action

Social Action remains an important adjunct to our main activities. It enables us to help the vulnerable and, at the same time, create bonds amongst our Community. We have weathered the pandemic and are now returning to our full programme of support to thousands of vulnerable children and adults. Continued thanks to Tamara Barnett for assuming this complex and varied Board role.

Highlights of the past year have been:

- the family Drop-in has run very smoothly – we have instituted a strategy group of core volunteers to help with long-term planning. The Drop-in now focuses on creating a café-style atmosphere, we have made a number of strong Westminster connections helping us to concentrate support for new asylum seekers living in the Borough.
- the winter night shelter reopened in Barnet, bringing back together the longstanding team of core volunteers.
- the Rainbow Drop-in, where we ran a very successful first full year of activities – work is also progressing on establishing a new group in Barnet, led by FPS, FRS, and Alyth synagogues;
- restarting visits from local schools to WLS – an excellent way to showcase the community and educate young people on Judaism and our work in the local community.
- we have supported two families from Ukraine with accommodation and support throughout the year;
- much improved systems for onboarding, training, and supporting new volunteers led by our Volunteer Coordinator.
- a successful Grenfell Kids Day Camp, back for the first-time post pandemic, working with 35 kids and with Al Manaar mosque and Our Second Home;

Strategic report (continued)

Achievements and performance *(continued)*

- Plans in place for a community iftar for Muslim asylum seekers and to open the kitchen one night a week for families to prepare vegetarian meals.

I am pleased to report that programme finances are in a much stronger position due to additional support received from Stewart Sether and the finance team, some Board members, and core volunteers, but this remains year on year, with little in reserve or to carry forward.

b. Social Care

Social Care, looking after our Members, many vulnerable, many lonely, is core to WLS and in our DNA. The costs of providing this necessary service are not met from our membership fees and comes from generous donations, some trusts and foundations, but many individuals to whom we are massively grateful for their generosity. I urge Congregants to remember this need and to support us in this area, whenever and wherever possible, in whatever way you can.
Highlights this year included:

- Continued working with the support of our amazing volunteers, to phone, Zoom, visit, and deliver festive parcels and support our members alongside the Rabbis during both happy and more difficult times.
- Meeting in person for our annual garden party generously given by Lady Jane Rayne and Robert Lacey.
- Pesach afternoon tea in the Sanctuary where members were once again delighted to meet each other, in person. Many are still nervous about making the journey into the Synagogue and it was an opportunity to resume friendships and share time with other members.
- a very popular Chanukah tea in the Samson Concourse. There were latkes and doughnuts a-plenty, and we all joined in singing some well-loved songs.
- relaunch of the Wellbeing Café with a wonderful evening with Julia Samuels, (interviewed by Baroness Rabbi Julia Neuberger, our Rabbi Emerita) who talked about her book recounting some of her cases with families and their problems and relationships.

Most importantly, we continue to provide an attentive and high-level service to those in need, including the most vulnerable members of our Community who approach us for our assistance and support.
During 2022, our new Volunteer coordinator, Glenn Lawrence, made an excellent start to enlarging our list of volunteers, to ensure that they are all checked and trained appropriately and are allocated to tasks that they will enjoy.

Strategic report (continued)

Achievements and performance *(continued)*

Our professional and dedicated Social Care team of Jo Michaels (Head of Social Care), Tirza Waisel, Kathryn Forro and Linda Bookman has worked extremely hard to achieve this wonderful support for members, of which WLS should be, and continues to be, very proud. Joan Arnold continued as Vice-Chair for Social Care and the Board member lead for Safeguarding, working with the Head of Social Care. From now on she will be sharing the board safeguarding role with Anna Strang, newly appointed VC for Safeguarding.

c. Funding

Social Care and Social Action are funded almost entirely by restricted donations, from the generosity of our Congregants and external trusts, to all of whom we are most grateful. We are grateful also, to the generosity of the scores of dedicated volunteers, who give up their free time so willingly. We received a repeated and very generous donation from a Congregant towards the cost of employing our Volunteer Coordinator.

d. Volunteers and Volunteer Coordinator

In 2022, with continued support from a generous Congregant, we were pleased to engage Glenn Lawrence as our volunteer coordinator for social action, social care and generally across our Congregational Needs. With over 350 volunteers over the year, their coordination and support is vital, to ensure that we get the best from them and they from us. Glenn has proved himself energetic and diligent, and shown flexibility in his willingness to join the small band of our office in supporting the needs of the Community as they arise.

4 Community Engagement, staff and volunteers

a. Our continuing challenge is to engage and re-engage with our community. Our Listening Project Action Group, headed by energetic board member Wendy Pollecoff, was established to build on the membership surveys previously carried out and continuing discussions with our Members. This is a continuing activity and project, which will run for many years, to ensure we learn what our Members want, and provide it as best we can, in the way we like to do so.

b. To this end, we have either continued, revitalised or created new membership groups to provide opportunities for our members to share cultural or education activity or just to socialise. We would welcome new membership interest in any one or more of these groups, and any member wanting to get involved should contact wendy.pollecoff@wls.org.uk who will point you in the right direction.

Strategic report (continued)

Achievements and performance *(continued)*

c. We saw a significant ramp up of our young adult programme, once the shadow of Covid started lifting. Rabbi Emily conducted phone calls and coffee chats with many of our young adult members to build the foundations of our community, and to find out directly from our younger members precisely what type of programming they wanted to see. We had received a very generous donation from a Congregant, with the foresight to appreciate that this is where our future lies. Highlights include:

- The hard launch of our 20+/30+ programme, with the Rosh Hashanah cocktail night, which sold out, with 100 young adults joining for themed cocktails and a buffet dinner.
- Following up on this success we hosted a breakfast dinner, and a potluck in the Sukkah, seeing a mix of first timers and returners at each event;
- In the final few months of the year, we launched the Social Supper Club programme - a series of monthly dinners at restaurants around London. So far we have celebrated the Jewish Ethiopian festival of Sigd at an Ethiopian restaurant, Chanukah with suitably oily fried chicken and donuts, and Tu Bishvat with plant-based food.

With a fantastic programme coming up in 2023, interested members should keep an eye on socials and email for more Social Supper Clubs and other events later in the year. All of this has been possible because of the hard work of Rabbi Emily, Issy Tarsh and Remy Maisel – busy with their careers yet giving their free time to us, and our generous donor. We welcome approaches from members interested (or their parents/grandparents who would like them to be), please contact rabbi.emily@wls.org.uk.

d. Our Friday Night Dinners, following an Oneg Shabbat service in the Sanctuary have proved a as popular as they were pre-pandemic. They provide a place for our regulars, other interested Congregants, and their friends to come together for a good catered meal, a natter and a relaxed, entertaining and interesting Q&A session with a varied programme of guests. We began the current run with Baroness Hale, ex-President of the Supreme Court, followed by journalist, Jon Sopel, actor, Joanna Lumley (the evening curated by our own Jim Fletcher) and Shadow Secretary of State for Health and Social Care, Wes Streeting. Each of those honoured guests proved fascinating and engaging. Enormous thanks to the facilities staff, security for their late attendance Max Naar, Clare Allen and Katherine Forro, for their smiles, enthusiasm and flexibility in helping out wherever needed, for which we are always grateful. We thank and welcome Francine Altaras, one of our new volunteers, who has generously agreed to take on leadership of these dinners going forward. Each dinner is sponsored so as to make the cost to Congregants at a reasonable level, and to each and every sponsor, we say the heartiest “thank you” to all those who have sponsored and, in anticipation, to those who will do so in the future.

Strategic report (continued)

Achievements and performance *(continued)*

It is a real mitzvah to provide a means whereby our Congregants can sit together and have a wonderful social end to their week;

e. We have initiated and held the first of our Community Salons, where we will create a safe (and comfortable) space for Members to explore topics in discussion. This is in its early stage, and we will be finding and training people to lead and encourage an exchange of views, supported by expertise, Rabbinic or otherwise.

f. ERETZ has continued to raise awareness and understanding through a variety of informative and entertaining activities which include:

- Yom Ha'atzmaut (Israel Independence) Kabbalat Shabbat Oneg (Israeli food and dance to live music);
- Peace of Mind – an eight-day programme of therapy and recreation, hosted by member families, for an IDF veterans unit experiencing PTSD. This occurs again with another Unit in 2023, thanks to sponsorship from the High Holy Day Appeal.
- Kolnoa – our Israeli cinema club with monthly screenings of films of particular interest, preceded by an Israeli buffet and followed by a short discussion, with the film Director participating where possible. In 2023 we have scheduled films from the Jerusalem Film Festival, thanks to an individual donor who underwrites the series.
- Insight Israel – where we aim to reintroduce these occasional panel discussions in 2023.
- Israel Open Space - we aim to reintroduce in 2023 these occasional facilitated meetings to discuss difficult issues in a safe environment.
- Israel Tour - we hope to arrange the fifth such 8-day small group bespoke tour in 2023-2024 due to popular demand.

g. World AIDS Day - our partner The London Gay Men's Chorus in concert in 2022, in turn emotional, romantic and funny, preceded by a moving remembrance service, referred to earlier and followed by a buffet supper, attracted a large crowd. We look forward to repeating this in 2023, thanks to a generous sponsor, and raising funds for relevant charities in this, our tenth year working with the Chorus.

h. All of this takes time, effort and energy. I cannot praise or thank highly enough our staff and volunteers. Our staff, who worked throughout the pandemic from home, sometimes in challenging circumstances, to provide a seamless service to our Community, have now returned to the office, with a limited working from home trial in progress. On behalf of our Congregation, I thank them all.

i. Without our hundreds of volunteers, we just could not survive. They are far too numerous to list, but we owe them enormous gratitude for the many, many, hours they give us. I simply cannot thank you enough.

j. Security is an unfortunate necessity at WLS, as it is with many other institutions. Ours is in the very capable hands of longstanding member and head of security, Julia Markson, with her band of volunteers and professional, ever courteous and watchful, professionals at the doors.

Strategic report (continued)

Achievements and performance *(continued)*

k. Our HR Board Group, energetically led by David Gasperow and with the expert guidance and support of Alison Edelshain, has been a guiding hand on our, significantly improved staff relations.

l. The Office remains headed by Stewart Sether, who devotes long hours and enormous effort to the Community he loves. Alison (Ally) Muganthan is moving on to pursue other opportunities, in which we wish her well and thank her for her time with us.

m. We have been joined also by Max Naar, who has become our go to for support in so many areas, including membership support, fund raising admin and support (a whizz with a spreadsheet), helping out on the planning and at events, and much more.

n. I said the following last year and it bears repetition. We are a complex organisation, much more than a beautiful Sanctuary and provider of religious services. We provide comfort and support to our members in need of care; we are engaged in external community action; we are a place of culture and education – and much more. We are confident that, in trying circumstances, we have provided the best and most appropriate offering to our members and other stakeholders. Now is the time to move on.

5 **WLS musical tradition**

a. Richard Hills has now been in post for just over a year and has made changes to the choir's schedule to enable rehearsals to take place before every service. This has enabled detailed work on the pronunciation of the Hebrew, as well as breathing new life into old WLS favourites in the regular repertoire. Various pieces of music – especially traditional tunes for certain seasons and works by former Directors of Music, Dr Percy Rideout and Dr Charles Verrinder – have been brought back into the repertoire. Richard has developed a strong interest in WLS's musical history, especially the work of Dr Verrinder, in the process. There are plans further to augment the choir's repertoire in this way.

b. Care of the organ has been given back to Messrs Harrison & Harrison (who built it in 1908) after a gap of some 40 years. They have been steadily working through the instrument with a view to getting it back into peak condition according to their exacting standards. They will also work with WLS on a long-term strategy for the instrument's servicing and conservation.

c. Richard has been working with the Rabbis to bring the WLS musical tradition to a wider audience, and this work has so far culminated in a live BBC broadcast for Holocaust Memorial Day in January. This drew appreciation from a national field, including many notable musicians in the choral field. Future concerts and events are planned.

d. Alongside the activities detailed above, technical improvements have been made to the sound provision (including the installation of new microphones) to enable the music to be livestreamed in higher quality. These refinements are on-going.

Strategic report (continued)

Achievements and performance *(continued)*

e. There have been some excellent new appointments to the choir.
f. A new Music Committee, chaired by Professor Malcolm Singer, has been established and meets roughly every six weeks. They take oversight of all the musical activities taking place in the Synagogue, including concerts and outreach events.
g. Maya Levy, our wonderful and popular Head of Musical Engagement and Cantorial Soloist (newly promoted) was motoring in the year, with highlights being:
    - another great Purim spiel.
    - a Musical sermon.
    - recording of Shira songs.
    - Jewish Jam group, now up and running.
    - Ensuring that the very popular Shira is firing on all cylinders and is the constant, as the rabbis all lead the service.
    - Shira and share having taken off with lots of people coming before or after Shira for a 'potluck' supper and schmooze.

6 **Our building**

a. Our plans to repair and redecorate the ceiling of the Sanctuary are progressing, albeit slowly as we have a grade II listing, the restrictions resulting being potentially onerous. This will be an exacting yet exciting project, involving specialist architectural advice and a great deal of work. We are extremely grateful to one congregant, who wishes to remain anonymous for very significant financial support and advice we are receiving from him;
b. In addition, the building structure is over 150 years old and complex. We have completed work on the roof exterior, which (I hope!) is now weathertight, but there is always something to be done on the exterior, which is a continuing burden and never simple.
c. Two of our wonderful stained-glass windows were repaired in 2022, leaving just a final two to go through that process in the near future.
d. We are progressing with our plan to create two "community windows" in the niches of the south end of the first-floor balcony, incorporating current period memories, to be discovered by a future generation. This will be a fascinating and engaging project for us all.

Strategic report (continued)

Achievements and performance *(continued)*

7 Religion School and Learning

Under the experienced hands of Gil Reshef and with guidance from our new VC Education, Lenka Kohli, our education sector has come through a very difficult period, intact and raring to grow.

Religion School

a. **Religion School** - continues to attract the young and their parents to join. 2022 was the first full year after the pandemic and we saw increasing numbers of students and new families. Families and students were really excited to be back to Religion School and to take part in projects, events, and festivals. Numbers in 2022 have continued to grow, and attendance each week was also higher compared to 2021.
b. 14 new RS families have joined us during 2022 (most towards the new school year started in September 2022), and more are joining each month. In addition to new families, 16 new students from existing members have joined or returned to RS during 2022. In September 2022 we started the new school year with the biggest Gan class (Reception Year) we had in years, returning to pre-pandemic numbers.
c. **RS at services** – we continued with our G'sharim ('bridges') class projects, to bring the RS families and the wider community closer together. Students joined and took part in services, and we reintroduced our Shira & Dinner event for families. On our first event in November 2022, we had 70 children and parents joining the wonderful Shira Service after a lovely buffet dinner. More events are planned before the end of the current school year to bring young and their parents to take part in services.
d. **RS Parents involvement** – WhatsApp group for each class have been introduced to create a better sense of community and strengthen the connections between RS parents.
e. For the first time ever, we now have an RS parents social action group, volunteering and working together to support WLS's Social Action Departments' projects, mainly the Family Asylum Seeker Drop In;
f. **BM Programme** – we have continued with our Friday night BM family dinners and sessions (BM Family Food & Thoughts) after services, which were a great success;
g. **Teen Programme –** with an exciting and updated teen programme, we now have the biggest group we ever had. We also have the biggest group of new Madrichim (teen assistant teachers) who completed our Hadrachah (Young Leadership) Course and are now part of our school team – doing wonderful work supporting our amazing team of teachers.

Strategic report (continued)

Achievements and performance *(continued)*

Adult education

a. **The Parents Learning Hour** – new sessions delivered by WLS Rabbis and guest teachers. One of the highlights was a special workshop delivered by Keshet UK to talk about how to better support LGBTQ+ children and teenagers.
b. **JPrep** –Numbers continue to go up. We have reintroduced our Buddies programme to help new JPreppers feel more welcome in the community. Jane Gough, a member of WLS and formerly the JPrep Coordinator, has volunteered to help us rebuild the Buddies Programme.
c. **MiliM** – our adult Modern Hebrew school continued to be a success in 2022. Each term we had 3-4 classes (20+ students) of different Hebrew levels. This was achieved with little to no advertising. We are working to increase the numbers even more with Social Media advertisement. Milim is a profitable programme while still being inexpensive for our students, especially compared to other Hebrew courses around London. We are proud of the fact that we can offer a fair price to WLS members and a discounted price WLS 20+ and 30+ members and that we have not raised our prices since we have launched Milim almost five years ago.
d. **The Learning Hour** – our new adult programme on Wednesdays was launched in 2022. Numbers were very good; the programme is very diverse and attracts people of all ages. We had requests for more courses or additional sessions from participants which we have taken into consideration when planning the 2023 programme.
e. The new programme for 2023 (which was planned towards the end of 2022), includes even more guest teachers, specialists, Rabbis, and unique topics. We are delighted to be able to offer this programme free of charge to WLS members and at a very low cost to non-members. We consider The Learning Hour to be one of the highlights of our adult education provision and we hope that the programme will continue to grow even more in the coming years.

8 Fund-Raising and Finance

a. Our membership fees cover only the most basic of our general costs, building maintenance and staff; but WLS is so much more, supporting primarily our Community, especially the vulnerable, providing cultural, education and social engagement for our Members – to many, it is their “second home” and to even more, a source of comfort, just knowing that they are a member of a vibrant Jewish community.
b. This all comes at a cost. Many times, I have said that without the generosity of our members and some third parties, we could not do what we do, the way we do it. We therefore have a need frequently to approach members and others for financial support. It is a source of enormous comfort to me that the response is generally open handed and sometime astonishingly generous.

Strategic report (continued)

Achievements and performance *(continued)*

c. Our Fundraising Group (FRG), Chaired by Board member Sylvia Mingay (our previous FRG co-Chair, Stefanie Lawrence, having stood down due to time shortages, we are very grateful to her for all she did). I now focus on general fundraising and Sylvia on approaches to institutional bodies, such as trusts. Supported by an energetic group of board and volunteer members, including Blair Jacobson, Hannah Lowy-Mitchell, Tim and Eleanor Angel and our wonderful Life President, Stephen Moss, we had significant success in 2022, raising some £160,000 of Patronage for general funds, always the most difficult for which to fundraise. In doing so, we have had the most generous of contributions from existing and some new Patrons.
   In addition, we received almost £400,000 for restricted funds, such as for our drop in, interfaith, social care and various elements of work to our building. Many of these are trusts and Foundations connected with our members I am immensely grateful to the FRG members. To our Patrons, I say a heartfelt thank you all, for what you do and give.
d. Our High Holy Day appeal in 2022 raised some £164,000. We have a small group which recommends to the Board where the HHD Appeal should focus, each year. In 2022 it was our own Asylum Drop in, City Harvest, Membership Fee support and Peace of Mind. Enormous thanks to all those who gave so generously to this appeal.
e. Our finances remain, as they always seem to be, “just” ok, but only after the receipt of very generous Member donations and gifts – without the generosity of our Patrons, we could not do all we do, certainly not in the way we wish to do it.
f. We have an outstanding Treasurer in David Marks, and I cannot thank him enough for the time and dedication he gives us. Sadly, his term of office comes to an end in 2024, and he will be immensely difficult to replace.
g. The West London Synagogue Endowment Fund Trust was established in 2018, as an independent charity, with trustees connected with, but not officers of, WLS. Their objective is to raise a capital sum to act as a long term, but discrete, fund available to WLS as a potential capital base, for income support in the long term and for emergencies. There is a protocol in place to guide the relationship between WLS and the Endowment Fund. For those interested, a copy will be posted to our website, alongside a copy of the Fund’s Constitution.
h. The West London Synagogue Charitable Fund is a historic (1962) and separate fund-raising body, raising funds for the charitable purposes – including the charitable activities of WLS. In 2002 it donated £4,000 to the WLS Rabbis’ Discretionary Fund. Thanks to those who run this, for their support and effort.

9 Communications with Congregants

a. We are nearly there with the final testing and installation of Shulcloud. I am all too aware that this has proved to be a long-standing project and can only assure our Congregation that getting this into place has been as efficient and cost sensitive as we have been able. I said last year that these transitions, are never straightforward, but we are nearing the end. Thanks to Board member Brad Altberger for driving progress and to Wendy Pollecoff for masterminding the massive data input task.

Strategic report (continued)

Achievements and performance *(continued)*

b. The next step, following testing, is to ensure that our database is accurate and complete, so we will need to make contact with some Congregants to verify the information we have. Please bear with us if we contact you to ensure our database is current and correct.
c. At the same time, we will continue to review our communications and data protection policies to ensure that we can most efficiently serve our membership.
Our Quarterly Review remains an engaging, interesting and aesthetically delightful magazine, Thanks to Gaby Ward-Smith, Jim Fletcher and Martin Phillips for ensuring such high production values and content.

d. Our e-news was revamped in 2022 by our Head of marketing (and graphic designer extraordinaire) Clare Allen and will continue to evolve as we give it increased modernity and accessibility to our Community. It really does serve its purpose of keeping us aware of upcoming events in an engaging and informative way. I commend it as a good way to keep in touch.

10 <u>Rabbinic and Board Succession and Change Management</u>

a. Co-Senior Rabbis Helen Freeman and David Mitchell have continued their Rabbinate with success, in their multiple roles on the Bimah, Congregational Support and leadership and many others. I said last year, and repeat now, that being a Senior Rabbi at West London Synagogue is an arduous job, even when shared. It involves long hours and exacting attention to detail. The experiment of a joint appointment has paid off, and watching them work together, each focusing on different areas yet in synch and harmony, is a particular pleasure. Long may they continue to provide us with spiritual and religious leadership.
b. Rabbi Emily Reitsma-Jurman has “bedded in” and enthusiastically taken on responsibility for our Tots’ and 20/30 groups, with energy and responding success.
c. Rabbi Gershon Sillins’ transition to part time support has been successful and enabled us to maintain full Rabbinic pastoral service to our vulnerable Congregants, in addition to some lifecycle events. Rabbi Gershon has moved to a full-time post at Elstree Liberal Synagogue, where we wish him all the very best, and look forward to a return at some time as Guest Rabbi.
d. July 2022 saw student Rabbi Matthew Turchin join us. In early anticipation of a successful completion of his initial 12 month posting, we have invited Matt to remain with us for his final pre-Ordination 12 month period, and I am delighted to say that he has accepted.
e. During the past year, we invited Lenka Kohli and Anna Strang to join our as VC Education Board and VC Safeguarding Board respectively. I have every confidence that both of them will play an important part going forward, when they will be joined by those renewing and new members of the Board who will step in on the retirement at expiration of office in June this year. Board meetings are a mix of in person, and virtual, with an increasing move towards in person. It is good to be back in our Council Room, lined with books and pictures of many of our past Rabbis.

Strategic report (continued)

Achievements and performance *(continued)*

f. 2022 saw a hello and goodbye (with thanks) to one of our longest-standing volunteers in many posts, Julian Markson, who stepped in temporarily to fill the new position of VC Ritual. This key role is now held jointly by Monica Jankel and Vivien Feather, sharing their extensive historical experience at WLS.

g. As of the AGM in 2023, many of our trustees must step down under our Articles, and some may stand for re-election. This year we have eleven Board members (including VCs) standing down, all of whom are eligible to stand for a second term. Those standing down, apart from myself, are Hannah Lowy-Mitchell, Tim Angel, Tamara Barnet, Issy Tarsh, Peter Vogl and Sylvia Mingay, some of whom may stand for re-election at the AGM, under our Rules. My enormous thanks to all these for their support and generous giving of time during their period on the Board. I am delighted to say that Alison Edelshain and Brad Altberger whose terms also come to an end in 2023, are standing for re-election. It is not ideal for such a large proportion of the Board to change in one go, even if some will successfully stand again, so our Articles were amended last year, with approval of the Congregation, so that if fewer than one third of the board are remaining in post, new directors will be appointed for one, two or three years, as determined by the Board. This is an experiment which will need careful chorography in its implementation, and 2023 will be the first applicable year;.

h. A special thanks, once more, for the Deputy Chairs, Alison Edelshain and Brad Altberger, for being there when the Chair needs practical support and wise counsel.

i. As Chair I want to thank the board most sincerely, for giving your free time, for making yourselves available, often at short notice and occasionally at antisocial hours, without complaint. It is an enormous pleasure and privilege to work with you.

j. Our President, Mark Fox has been a prominent member of our Community for many decades and has energetically maintained his duties whilst commuting between his home and Switzerland, where he has assumed an academic post.

k. Monica Jankel and William Campos-Ortega having become our Senior Wardens in 2021, carried out their roles with distinction. They stepped down at Simchat Torah, 2022.During the year, Emma Levinson had placed her wardenship on hold and Monica Jankel, ever willing to help, came back as acting Co-senior Warden alongside her Co Senior Warden, Simon Raperport. John Axelson and Suzy Korel are now our Co-Middle Wardens. In order to recognise the burden of being a WLS Warden (along with its delights), we had amended our Rules to permit job-share between more than the customary two, joint, and I am delighted that Rosalind Copisarow, Lawrence Davenport and Professor Malcolm Rustin agreed to put on their top hats, assuming this important post.

l. On behalf of our Congregation, I sincerely thank all Wardens for the dedication, time, effort and experience they offer us. It is a delight to see them in the Wardens' Box, bobbing up and down either to shake the hand of a Congregant or guest, or to guide our sedentary or standing positions in the service.

Strategic report (continued)

Achievements and performance *(continued)*

11 MRJ and Board of Deputies, CST

a. The Board's suspension of WLS's membership of Reform Judaism remained in place throughout the year, and lasted until 26 February 2023, when the MRJ invoked a two year rule based on a disputed outstanding amount, and terminated our membership. This was the subject of a joint announcement made between the MRJ and ourselves in which, notwithstanding this, we confirmed that amicable discussions would be continuing – as they are. I hope that the Congregation will understand that our discussions with the MRJ must be held in confidence, and that it is not in our interests, or those of any discussions, that we go into further details at this stage. As and when there is anything substantive to report, that will be done. I thank Vice Chair Richard Slowe for the enormous amount of time, tact and skill that is deployed into this delicate and complex discussion. An up-to-date report will be given at the 2023 AGM.
b. The Board of Deputies under the Presidency of long-standing member, Marie van der Zyl continued its role as the voice and champion of British Jewish interests in political circles. Marie fulfils her position there with dignified energy. We owe the Board of Deputies our gratitude and we are proud that Marie is a long-standing member of WLS. Thanks are due to Peter Vogl and Rosalind Copisarow, to John Lawrence and Naomi Ter Berg and to Angelina Doherty for being our representatives at the Board of Deputies.
c. The CST, as they have done for many years, proved supportive, as ever giving us comfort in our security.

12 And Finally

Finally, this will be my last report to the Congregation, as your Chair. I step down at the end of my term at Simchat Torah. My sincere thanks to you, our wonderful, diverse, engaging Community, for making the West London Synagogue of British Jews the unique institution that it is. Thank you for allowing me the privilege of being your Chair, a role which I undertook to carry out to the best of my abilities. I hope that I have gone some way to achieving what I set out to do. As I have always tried to be, I remain available to all Congregants, volunteers and staff who wish to speak to me about WLS matters. My email is andrew.stone@wls.org.uk, just send me a short mail and I will arrange a chat or a coffee. It would be my pleasure.

Financial review

Going concern

The Trustees have carefully considered the availability of funds, with detailed estimates, for at least the period of twelve months following the date on which the accounts are approved and are satisfied that the Synagogue is able to manage its resources to remain as a going concern for this period and beyond.

Reserves policy and financial position

The Synagogue does not have any free reserves, as defined by the Charity Commission, as the reserves are tied up in the Synagogue buildings. This is not a critical issue because of the regularly paid subscription income but it is something that the Trustees will need to address. We have made good progress in reducing the amount of our indebtedness and as soon as this task is accomplished it is the aim of the Trustees to put the Synagogue in a position of being able to build up reserves for the future and various ways of doing so continue to be explored. This included the establishment of a separate charity, The West London Synagogue Endowment Fund Trust in 2018.

The total funds held by the Charity at 31 December 2022 were £7,255,000 (2021 – £6,777,000) of which £1,145,000 (2021 – £1,045,000) represented restricted funds.

Principal risks and uncertainties

The Trustees acknowledge the management of risks faced by the Synagogue as a prime responsibility. Detailed consideration of risk is delegated to the Executive Director who maintains a risk management register.

These risks include legislative and regulatory requirements as well as third party, governance, management, financial and operational risks.

The principal financial risk facing the charity is maintaining income from its congregation at a sufficient level to carry out all the activities and services it wishes to offer and which we believe its Congregation wants. In line with other synagogues, this is an increasing challenge and we have adopted a strategy of seeking alternative sources of income, in addition to encouraging philanthropy from congregants, and approaching external funds and trusts, by securing revenues from our premises by leasing space and providing room hire opportunities It is also our policy to ensure that anyone who wishes to be part of a synagogue community but cannot afford to pay based on our membership fees scales is able to contribute what they can afford. If it appears that our revenue cannot cover our costs, the Trustees are prepared to reduce the services we offer to ensure that we continue our remaining activities whilst remaining solvent.

Financial review (continued)

We were able to maintain our financial performance this year and our total surplus was £478,000 (2021-£369,000)

We refer in our financial statements to Restricted, Designated and Unrestricted Funds.

Restricted Funds represent funds raised for a specific activity and can only be used to fund that activity. Examples are funds raised to support social action, interfaith, social care, and LGBT activities and without the generosity of our donors, these activities would have to be curtailed.

Our Designated Funds represent those funds given without a specific restriction but in line with discussions, at the time with the donor, the Board designated them for a particular use. Our Unrestricted Funds represent income generated from membership fees, funeral income and commercial income, such as letting space to Halcyon International School, general donations from members and limited event income. It is used to fund the expenses such as the day-to-day operations of the Synagogue including staff salaries, building overheads etc.

In 2022, the Unrestricted Funds generated a surplus of £378,000 (2021 – £439,000). Restricted Funds generated a surplus of £100,000 for the year (2021 – deficit of £70,000).

The surplus in our unrestricted funds was greatly assisted by the release of a loan made to the Synagogue in the amount of £125,000, by a company owned by two generous members which had lent the funds to the Synagogue some years earlier and by a one-off unanticipated grant from Community Security Trust for £57,000 representing unallocated funds provided to CST by the Government for the year ended 31 March 2022. As we incur a very high level of security expense, this additional grant was extremely welcome. A third major contributor to the surplus was a reclassification of £60,000 of contributions to the Leo Baeck College to restricted funds as we had an unused remaining part of a legacy that we had received some years ago. Our unrestricted fund performance was also helped by the fact that some years ago we fixed the cost of our energy supplies through to the end of 2023.

We generated a surplus in restricted funds but much of this surplus was raised in anticipation of our spending needs in 2023. Accounting principles require that a charity recognises restricted income at the time it is received but only recognise the related expense when an unconditional commitment to incur it is made. Accordingly, because we invariably raise funds for restricted activities before we undertake those activities timing differences result in surpluses in an earlier year and deficits when we spend the funds in a later period. This results in swings between surpluses and deficits on restricted income and expenditure from year to year.

We continue to repay longer term debts and within five years would hope to be largely free of such indebtedness, other than the remaining part of the twenty-year bank loan taken out to fund the replacement of the Synagogue boilers. In fact, we were able to repay £143,000 of this loan in April 2023, being that part of the loan which was at a variable rate linked to Bank Base Rate.

***Financial Review** (continued)*

We present the statement of activities (charity only) for the last five years:

	2022 £'000	2021 £'000	2020 £'000	2019 £'000	2018 £'000
Income					
Membership	1,301	1,240	1,201	1,339	1,329
Funeral	492	584	581	796	585
Voluntary-general	375	253	258	398	220
Voluntary-restricted	833	378	823	611	901
Other	576	604	540	590	586
	3,577	**3,059**	**3,403**	**3,734**	**3,621**
Expenditure					
Salaries	1,188	1,155	1,271	1,377	1,356
Choir	107	80	79	100	100
Funeral	289	299	309	309	340
Other	782	708	809	941	771
Restricted funds	733	448	670	625	860
	3,099	**2,690**	**3,138**	**3,352**	**3,427**
Operating income	**478**	**369**	**265**	**382**	**194**
Non-recurring items	—	—	—	(358)	—
Net income	**478**	**369**	**265**	**24**	**194**

This table illustrates the that our membership income does not generally cover our operating costs and we are reliant on funeral income, commercial income from letting part of our premises and philanthropy to allow us to provide the range of activities that our Community desires. There has been an increasing trend over recent years for philanthropy to be directed to specific projects and we are in real need of members to consider supporting the operations of the Synagogue on an unrestricted basis if we are to maintain our level of activities. We have sought to transfer 10% of each restricted donation, with donor consent, to cover our infrastructure and support costs on the basis that we could not undertake those restricted activities if the fabric of the Synagogue organisation and administration is not properly funded.

Governance, structure and management

Constitution

The Charity is a company limited by guarantee. Its governing documents are its Memorandum and Articles of Association together with detailed Rules. The Charity is run by its Directors who are also the Trustees of the Charity. The Trustees are elected by the congregation of the Synagogue.

We maintain trustees' indemnity insurance and will continue to do so.

Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected from and by the congregation of the Synagogue. Appointment as a Trustee is normally for a three-year term, with the possibility of a second and third term, up to a maximum of three terms. As noted above, when fewer than one third of the Board is remaining in post on completion of their terms, we are able to appoint new Trustees for shorter periods of time. In addition, the Chairman can recommend to the Board the appointment of Vice Chairs, to assist in certain specified areas, who sit on the Board during their period of appointment. We provide training for new Board members and maintain adequate procedures so as to ensure appropriate adherence to corporate governance.

Our Articles of Association have detailed provisions requiring any dealings with Trustees to be on an arm's length basis, but any such dealings are actively discouraged as a matter of corporate governance (zero in 2022). Although Trustees are entitled to recover expenses incurred, generally they do not recover any petty amount and, in 2022, none were recovered.

Organisational structure and decision-making policies

The Company had a wholly owned subsidiary, WLS Seymour Place Limited which was dormant during 2021, incurring minor amounts of expenditure and was fully dormant during 2022.and the Trustees' struck it off the Company Register in early 2023.

The Key Management Personnel comprise the Trustees and the senior staff responsible for the management and operations of the Synagogue. During 2022 our senior staff were the rabbinic team led by our co-senior Rabbis, Rabbi Helen Freeman and Rabbi David Mitchell and the other staff and operations led by the Executive Director, Stewart Sether. The professional teams who run the charitable activities listed in the Objectives and Activities section of this report are managed by and report to the senior staff. The Executive Committee, which is a subcommittee of the Board, consider remuneration proposals for all staff taking into account, performance, market rates and affordability.

The Directors meet at least six times each year and if important decisions are required and a Board meeting is not scheduled to occur in sufficient time, the Trustees are consulted by email. The Executive Committee comprising the co-senior Rabbis, Executive Director, Chairman, Treasurer, Board members Alison Edelshain and Brad Altberger, and our President, Mark Fox met regularly, and the minutes of their meetings are circulated to the full Board as soon as practicable after these meetings.

Governance, structure and management (continued)

Organisational structure and decision-making policies (continued)

Other committees are established to consider other areas of importance such as a Rabbinic Appointments Committee, education, religious ritual, membership and social care). These committees report on their deliberations to the Board.

Financial risk management

The Trustee have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company and are satisfied that systems and procedures are in place to mitigate exposure to the major risks Our approach to risk is set out under Financial Review above.

Plans for future periods

Plans for future periods are difficult to formulate without the certainty of funding, which is why there has been considerable emphasis on reducing our indebtedness. When this has been achieved, we will seek to build up free reserves to ensure that we remain financially viable if there is a downturn in income. We need to develop a strategy for retaining and increasing our membership when there is seemingly reduced emphasis on Synagogue membership, especially amongst younger adults, by delivering an approach to Judaism with which they can align.

We also own three (two of which are active) cemeteries and these will need to be maintained for the indefinite future, even when their capacity for burials has been reached. This is many years away, but we will need to undertake a careful evaluation of the costs of maintaining cemeteries for a very extended period of time and build up a fund to both do this and acquire further land, if this proves necessary. This is a very long-term issue but requires a detailed review.

Disclosure of information to auditors

Each of the persons who are Trustee at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by order of the members of the board of Trustee and signed on their behalf by:

Date: 21.05.27

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustee's report including the Strategic Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 Company and of its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles of the Charities SORP (FRS 102).
- make judgements and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:

Andrew Stone (Chairman)

Date: 21.05.23

Independent auditor's report to the members of The West London Synagogue of British Jews

Opinion

We have audited the financial statements of The West London Synagogue (the 'charitable company') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the financial statements. 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).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its income and expenditure 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 Companies Act 2006.

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 charitable company 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.

Conclusions relating to going concern (continued)
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 directors with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report and Financial Statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures in respect to the remuneration of trustees specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Trustees' responsibilities

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) 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 charitable company'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 liquidate the charitable company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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.

Auditor's responsibilities for the audit of the financial statements (continued)
Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice Accounting and Reporting by Charities preparing this accounts in accordance with the Financial reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and the Companies Act 2006), those that relate to data protection (General Data Protection Regulation); and

- We have reviewed correspondence between the Charitable Company and its principal regulators regarding laws and regulations.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls we:

- performed analytical procedures to identify any unusual or unexpected relationships; and

- tested journal entries to identify unusual transactions; and

- assessed whether the judgements and the assumptions made in determining accounting estimates for the probability of receipt of legacies and the provision for bad and doubtful debts were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- reading the minutes of meetings of those charged with governance; and

- enquiring of management as to actual and potential litigation and claims.

Auditor's responsibilities for the audit of the financial statements (continued)
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of this report
This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters that we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company's and the company's trustees as a body, for our audit work, or the opinions we have formed.

Edward Finch (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

24 May 2023

Statement of financial activities (including and income and expenditure account)
Year to 31 December 2022

	Notes	**Unrestricted general funds £'000**	**Restricted funds £'000**	**Total 2022 £'000**	Unrestricted general funds £'000	Restricted funds £'000	Total 2021 £'000
Income from:							
Donations and legacies	1	**1,676**	**833**	**2,509**	1,622	378	2,000
Income from charitable activities	2	**649**	**—**	**649**	700	—	700
Investment income	3	**333**	**—**	**333**	309	—	309
Other income	4	**86**	**—**	**86**	50	—	50
Total income		**2,744**	**833**	**3,577**	2,681	378	3,059
Expenditure on:							
Raising funds	5	**51**	**—**	**51**	71	—	71
Charitable activities	6	**2,315**	**733**	**3,048**	2,171	448	2,619
Total expenditure		**2,366**	**733**	**3,099**	2,242	448	2,690
Net movement in funds		**378**	**100**	**478**	439	(70)	369
Reconciliation of funds:							
Total funds brought forward at 1 January 2022		**5,732**	**1,045**	**6,777**	5,293	1,115	6,408
Total funds carried forward at 31 December 2022		**6,110**	**1,145**	**7,255**	5,732	1,045	6,777

There were no recognised gains and losses other than those set out in the statement of financial activities above.

All of the charity's activities derived from continuing operations during the above two financial periods.

Balance sheet 31 December 2022

	Notes	2022 £'000	2022 £'000	2021 £'000	2021 £'000
Fixed assets					
Tangible assets	11		**6,166**		6,220
Current assets					
Debtors		**417**		445	
Prepayments and accrued income		**58**		156	
Cash at bank and in hand	13	**1,336**		1,031	
		1,811		1,632	
Creditors: amounts falling due within one year	16	**(429)**		(625)	
Net current assets			**1,382**		1,007
Total net assets less current liabilities			**7,548**		7,227
Creditors: amounts falling due after more than one year	17		**(293)**		(450)
Net assets			**7,255**		6,777
Funds					
Restricted funds	18		**1,145**		1,045
Unrestricted funds					
Designated funds	19	**226**		226	
General funds		**5,884**		5,506	
			6,110		5,732
			7,255		6,777

Approved by the trustees
and signed on their behalf by:

David Marks (trustee)

Approved on: 19 May 2023

The West London Synagogue for British Jews
Company Registration Number: 08578248 (England and Wales)

Statement of cash flows Year to 31 December 2022

	Notes	2022 £	2021 £
Cash flows from operating activities:			
Net cash used in operating activities	A	**(2)**	(34)
Cash flows from investing activities:			
Purchase of tangible fixed assets		**(6)**	(77)
Investment income received		**333**	309
Net cash provided by investing activities		**327**	232
Financing activities			
Repayment of bank loans		**(20)**	(16)
Net cash used in financing activities		**(20)**	(16)
Change in cash and cash equivalents in the year		**305**	182
Cash and cash equivalents at 1 January 2022	B	**1,031**	849
Cash and cash equivalents at 31 December 2022	B	**1,336**	1,031

Notes to the statement of cash flows for the year to 31 December 2022.

A Cash flows from operating activities

	2022 £	2021 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities	**478**	369
Adjustments for:		
Investment income recognised in statement of financial activities	**(333)**	(309)
Depreciation of tangible fixed assets	**60**	63
Decrease (increase) in debtors	**126**	55
Increase (decrease) in creditors	**(333)**	(212)
Net cash used in operating activities	**(2)**	(34)

B Analysis of changes in net debt

	At 1 January 2022 £'000	Cash flows £'000	**At 31 December 2022 £'000**
Cash at bank and in hand	1,031	305	**1,336**
Bank loans falling due within one year	(17)	—	**(17)**
Bank loans falling due after more than one year	(313)	20	**(293)**
	701	325	**1,026**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Charity information

The charity is a private company limited by guarantee incorporated in England and Wales. In the event of the company being wound up, the maximum amount which each member is liable to pay is £1. The registered office is 33 Seymour Place, London, United Kingdom, W1H 5AU.

Accounting Convention

The financial statements have been prepared in accordance with the Companies Act 2006 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)". The charity is a Public Benefit Entity as defined by FRS 102.

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 £'000.

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

Consolidated financial statements have not been prepared as the inclusion of the charity's sole subsidiary in a set of financial statements would not be material for the purpose of giving a true and fair view.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of at least one year from the date of approval of these financial statements.

The financial position of the Synagogue is under continual review and where necessary, cost saving actions will continue to be considered in order to mitigate any possible financial damage. The Trustees have prepared cash flow forecasts which demonstrate that the Synagogue can continue to operate within its current bank facilities for at least the next twelve months following the date of approval of these financial statements. The Trustees consider that they have adequate resources to meet all obligations as they fall due.

Assessment of going concern (continued)
In the unlikely event that this is not the case, the Trustees are confident that financing options would be available along with cost cutting measures which would allow the Synagogue to continue in operation. The Trustees have a reasonable expectation that the Synagogue has adequate resources to continue in operation for the foreseeable future. The Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

Income
All income is included in the Statement of Financial Activities (SOFA) in the period when the charity is legally entitled to it after any performance conditions have been met, the amount can be measured reliably, and is probable that income will be received.

For donations, entitlement is taken as the date that the Synagogue receives the donation.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Members do not derive benefits of a material financial value as a result of their membership fees. These fees are also non-refundable. As such the trustee consider that membership fees are, in substance, donations towards the general activities of the Synagogue. They are therefore accounted for when invoiced.

Income from charitable activities relates mainly fees received for cemetery and funerals, educational and synagogue activities.

Income (continued)
Investment income relates to rental income which is recognised when it comes due, and interest on funds held at the bank on deposit, which is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Wherever possible costs are directly attributed to these headings. Costs common to more than one area are apportioned on the basis of staff time spent on each area.

The cost of generating funds are those costs incurred in trading activities and those incurred in support of the activities of the charity. These have been allocated to the charitable activities on a basis that fairly reflects the true use of those resources within the organisation.

Governance costs are those incurred in the governance of the charity and are primarily associated with the constitutional and statutory requirements.

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

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

- Freehold property Nil
- Roof costs 10% straight line
- Furniture and equipment 3.33%, 4%, 20% or 25% straight line
- Cemetery capital costs 2% straight line

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

Heritage assets have not been recognised in the financial statements, as significant costs are involved in the reconstruction or analysis of past accounting records, which are onerous compared with any additional benefit derived from recognising these items in the balance sheet.

Tangible fixed assets (continued)
Heritage assets are assets that are of historical or religious importance that are held to further the preservation, conservation and educational objectives of the Synagogue and contribute to culture and education. These assets are integral to the activities of the Synagogue and are unique in terms of their religious and historic significance.

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).

Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, and bank overdrafts.

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

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Employee benefits
The Synagogue operates a defined contribution scheme for the benefit of certain of its employees. Contributions payable are charged to the Statement of Financial Activities in the year they are payable.

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

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

Burial Grounds
As in previous years, no depletion provision is considered necessary by the Trustees in respect of land used for burial

Government grants

Government grants are accounted for under the accrual model and are recognised at the fair value of the amount received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

Government grants were received under the Coronavirus Job Retention Scheme designed to compensate for staff costs, when the staff concerned were unable to work.

Amounts received or receivable are recognised in the statement of financial activities over the same period as the costs to which they relate.

Critical accounting estimates and areas of judgement

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

Actual results may differ from these estimates.

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

The calculation of the bad debt provision is a critical accounting estimate. This is based on an assessment of how many members will be unable to pay their annual subscriptions.

A portion of the freehold property owned by the charity is let out for rental income. The charity has not treated this separately from the freehold property as the investment property component cannot be reliably measured.

1 Income from: Donations and legacies

	Unrestricted funds £'000	**Restricted funds £'000**	**Total 2022 £'000**	Unrestricted funds £'000	Restricted funds £'000	Total 2021 £'000
Donations	**375**	**833**	**1,208**	253	378	631
Legacies	**—**	**—**	**—**	129	—	129
Membership fees	**1,301**	**—**	**1,301**	1,240	—	1,240
	1,676	**833**	**2,509**	1,622	378	2,000

2 Income from charitable activities

	Unrestricted funds £'000	**Restricted funds £'000**	**Total 2022 £'000**	Unrestricted funds £'000	Restricted funds £'000	Total 2021 £'000
Rabbinic and Synagogue	**99**	**—**	**99**	53	—	53
Funeral and cemetery	**492**	**—**	**492**	584	—	584
Education	**58**	**—**	**58**	63	—	63
	649	**—**	**649**	700	—	700

3 Investment income

	Total 2022 £'000	Total 2021 £'000
Rental income	**333**	309

4 Other income

	Total 2022 £'000	Total 2021 £'000
Other income	**86**	50

5 Raising funds

	Total 2022 £'000	Total 2021 £'000
Staff fundraising costs	**51**	71

6 Charitable activities

	Rabbinic and Synagogue £'000	**Funeral and cemetery £'000**	**Education £'000**	**Total 2022 £'000**	Rabbinic and Synagogue £'000	Funeral and cemetery £'000	Education £'000	Total 2021 £'000
Staff costs	**406**	**—**	**133**	**539**	649	—	163	812
Direct costs	**834**	**289**	**107**	**1,230**	311	301	111	723
Legal and professional	**—**	**—**	**—**	**—**	—	—	—	—
	1,240	**289**	**240**	**1,769**	960	301	274	1,535
Grant funding (note 7)	**47**	**—**	**—**	**47**	59	—	—	59
Share of support costs (note 8)	**630**	**—**	**210**	**840**	498	—	166	664
Share of governance costs (note 8)	**294**	**—**	**98**	**392**	271	—	90	361
	2,193	**289**	**548**	**3,048**	1,788	301	530	2,619

7 Grants payable

	Rabbinic and Synagogue Total 2022 £'000	Rabbinic and Synagogue Total 2021 £'000
Grants to institutions:		
Movement for Reform Judaism	**23**	59
Board of Deputies	**24**	—
	47	59

8 Support costs

	Support Costs £'000	**Governance £'000**	**Total 2022 £'000**	Support Costs £'000	Governance £'000	Total 2021 £'000
Staff costs	**349**	**244**	**593**	278	211	489
Depreciation	**60**	**—**	**60**	62	—	62
Premises, administration, finance and other costs	**431**	**—**	**431**	324	—	324
Audit fees	**—**	**30**	**30**	—	29	29
Accountancy	**—**	**—**	**—**	—	—	—
Legal and profession	**—**	**118**	**118**	—	121	121
	840	**392**	**1,232**	664	361	1,025

9 Trustees

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

10 Staff costs

	Total 2022 £'000	Total 2021 £'000
Wages and salaries	**1,245**	1,268
Social security costs	**139**	132
Other pension costs	**60**	68
	1,444	1,468

The average monthly number of employees during the year was 59 (2021 – 65).

The number of employees whose remuneration was £60,000 or more were:

	2022	2021
£60,001 – £70,000	**2**	1
£70,001 – £80,000	**1**	—
£80,001 – £90,000	—	—
£90,001 – £100,000	**2**	2
£100,001 – £110,00	**1**	1
£110,001 – £120,000	—	—

Total remuneration paid to Key Management Personnel was £525,157 (2021 - £433,674)

11 Tangible fixed assets

	Freehold Property £'000	Roof Costs £'000	Furniture and Equipment £'000	Cemetery capital costs £'000	**Total 2021 £'000**
Costs					
At 1 January 2022	5,396	143	1,188	286	**7,013**
Additions	—	—	6	—	**6**
At 31 December 2022	5,396	143	1,194	286	**7,019**
Depreciation					
At 1 January 2022	—	143	583	67	**793**
Charge for the year	—	—	54	6	**60**
At 31 December 2022	—	143	637	73	**853**
Carrying amount					
At 31 December 2021	5,396	—	605	219	**6,220**
At 31 December 2022	**5,396**	**—**	**557**	**213**	**6,166**

12 Heritage assets

The charity for many years held assets of historical and cultural importance.

These assets are considered to be heritage assets. Due to the nature of these heritage assets, it was previously not possible to place a reliable value on them, and the trustees followed the Statement of Recommended Practice (SORP) which allows heritage assets to be excluded from the financial statements if there is no reliable estimate of value and it would be reasonably costly to obtain such a valuation.

Two of the cemeteries are integral to the activities of the Synagogue and are unique in terms of their religious and historic significance. They consist of:

- Balls Pond Road Cemetery
- Hoop Lane Cemetery

13 Debtors

	Total 2022 £'000	Total 2021 £'000
Trade debtors	**417**	445
Other debtors	**—**	—
Prepayments and accrued income	**58**	156
	475	601

Included within trade debtors is a provision of £99,590 (2021 – £71,397) against potential bad debts relating to subscription income.

14 Contingent Assets

During 2020, West London Synagogue were notified of a bequest from the estate of a former Trustee who died in June 2019. The Synagogue is a residuary beneficiary of the estate, and the estimated value of the portion bequeathed is subject to considerable uncertainty regarding both the amount and timing of the legacy owing to two assets with highly uncertain value held in the estate. The assets with uncertain value are a foreign property in a remote part of the countryside in Europe and a shareholding in an unlisted company.

15 Loans and overdrafts

	Total 2022 £'000	Total 2021 £'000
Bank loans	**310**	330
Payable within one year	**17**	17
Payable after one year	**293**	313
	310	330

The bank loans are secured by fixed charges over freehold property.

The long term bank loans are for a term of 20 years from the draw down date of 21/12/2015. The rate of interest for the variable rate loan is the bank's base rate plus a margin of 2.75%. The rate of interest for the fixed rate loan is 4.65%. All interest rates are subject to review after 10 years. The loans are repayable in monthly instalments. The variable rate portion of the loan was repaid in full in March 2023.

16 Creditors: amounts falling due within one year

	Total 2022 £'000	Total 2021 £'000
Bank loans	**17**	17
Other taxation and social security	**39**	37
Trade creditors	**73**	52
Other creditors	**4**	210
Accruals and deferred income	**296**	309
	429	625

17 Creditors: amounts falling due after more than one year

	Total 2022 £'000	Total 2021 £'000
Bank loans	**293**	313
Other creditors	**—**	137
Accruals and deferred income	**—**	—
	293	450

18 Restricted funds

	At 1 January 2022 £'000	**Income £'000**	**Expenditure £'000**	**Transfers £'000**	**At 31 December 2022 £'000**
Care and education	**268**	**284**	**(191)**	**(20)**	**341**
Cemetery maintenance	**76**	**1**	**(4)**	**—**	**73**
Activities of the Synagogue	**701**	**548**	**(538)**	**20**	**731**
	1,045	**833**	**(733)**	**—**	**1,145**

	At 1 January 2021 £'000	Income £'000	Expenditure £'000	Transfers £'000	At 31 December 2021 £'000
Care and education	260	103	(101)	6	268
Cemetery maintenance	80	—	(4)	—	76
Activities of the Synagogue	775	275	(343)	(6)	701
	1,115	378	(448)	—	1,045

Care and Education Fund

These funds are to provide education for the whole community, including the libraries, educational holidays and training.

Cemetery Maintenance Fund

These funds are brought about from the previous sale of land and monies given for individual grave maintenance, to be used solely for the upkeep of tombstones and grounds in Balls Pond Road and Hoop Lane Cemeteries.

Activities of the Synagogue Fund

These funds are to further the programmes of the Synagogue, including individual funds for maintaining the buildings for security and for other projects and programmes.

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 January 2022 £'000	**Income £'000**	**Expenditure £'000**	**Transfers £'000**	**At 31 December 2022 £'000**
Social care	**100**	**—**	**—**	**—**	**100**
Building fund	**126**	**—**	**—**	**—**	**126**
	226	**—**	**—**	**—**	**226**

	At 1 January 2021 £'000	Income £'000	Expenditure £'000	Transfers £'000	At 31 December 2021 £'000
Social care	100	—	—	—	100
Building fund	126	—	(2)	2	126
	226	—	(2)	2	226

These funds were received from a charitable trust and have been designated upon receipt to further the programmes of the Synagogue, details of which can be seen above.

19 Analysis of net assets between funds

	Unrestricted Funds 2022 £'000	**Designated Funds 2022 £'000**	**Restricted Funds 2022 £'000**	**Total 2022 £'000**
Fund balances at 31 December 2022 are represented by:				
Tangible assets	**6,166**	**—**	**—**	**6,166**
Current	**11**	**226**	**1,145**	**1,382**
Long term liabilities	**(293)**	**—**	**—**	**(293)**
	5,884	**226**	**1,145**	**7,255**

	Unrestricted Funds 2021 £'000	Designated Funds 2021 £'000	Restricted Funds 2021 £'000	Total 2021 £'000
Fund balances at 31 December 2021 are represented by:				
Tangible assets	6,220	—	—	6,220
Current	(264)	226	1,045	1,007
Long term liabilities	(450)	—	—	(450)
	5,506	226	1,045	6,777

20 Operating lease commitments

At the reporting date the charity had outstanding commitments for future minimum lease payments under noncancellable operating leases, which fall due as follows:

	2021 £'000	2020 £'000
Within one year	**37**	37
Between two and five years	**115**	147
Greater than five years	**—**	5
	152	189

21 Related party transactions

During the year, the trustees and persons connected to them made aggregate donations of £83,027 (2021 – £89,216).

The West London Synagogue received a donation of £15,000 (2021- £15,000) from The Apax Foundation. David Marks, a trustee of the Synagogue, is a director of The Apax Foundation.

The West London Synagogue received a donation of £16,230 (2021 – £nil) from The Kobler Trust. Andrew Stone, a trustee of the Synagogue, is a trustee of the Kobler Trust.

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

22 Subsidiaries

Details of the charity's subsidiaries at 31 December 2022 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct	% Held Indirect
WLS Seymour Place Limited	England and Wales	Property related business	Ordinary	100.00	

The company registration number of WLS Seymour Place Limited is 09347748.

Following the year end, on 21 February 2023, WLS Seymour Place was dissolved.

THE WEST LONDON SYNAGOGUE OF BRITISH JEWS

England & Wales - Charity number 1155821

Accounts

The West London Synagogue of British Jews

Annual Report and Financial Statements

31 December 2021

Company Limited by Guarantee
Registration Number
08578248 (England and Wales)

Charity Registration Number
1155821

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Reference and administrative details

Trustee management board	Andrew Stone (Chairman) David Marks (Honorary Treasurer) Bradley Altberger Liliane Chan (resigned 30 September 2021) David Chapman (resigned 22 June 2021) Timothy Angel CBE Joan Arnold Tamara Barnett Alison Edelshain Vivien Feather (appointed 23 March 2021; resigned 30 September 2021) David Gasperow Joseph Lennard (appointed 22 June 2021) Lady Hannah Lowy-Mitchell Remy Maisel (appointed 22 June 2021) Julian Markson (appointed 11 May 2021) Sylvia Mingay Wendy Pollecoff (appointed 1 January 2021) Steven Rowe (resigned 17 March 2021) Richard Slowe Isabelle Tarsh Margaret Thurer Peter Vogl
Executive Director	Stewart Sether
Registered office	33 Seymour Place London W1H 5AU
Company registration number	08578248 (England and Wales)
Charity registration number	1155821
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Principal bankers	Barclays Bank PLC 99 Hatton Garden London EC1N 8DN

The Trustees present their annual report together with the audited financial statements of the Company for the year ended 31 December 2021.

This annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Objectives and activities

Public benefit

In formulating the charity's aims and in planning the work of the members of the Community, the trustees have had regard to the general guidance published by the Charity Commission on public benefit.

Strategies for achieving objectives

The objectives and activities of the Synagogue are:

- to promote and foster Judaism by the provision and maintenance of a public place of worship, following the principles of reform Judaism.
- to promote and co-ordinate the education and religious instruction of Jews.
- to perform such other charitable activities for the public benefit, and in particular for the benefit of the Jewish people in the UK, Israel or elsewhere in the world, which may be charitable according to the laws of England and Wales.
- to promote other cultural activities, which will contribute to communal development and unity.

In February 2020, we decided to suspend our membership of Movement for Reform Judaism. We have maintained a dialogue with the Movement and will communicate further with our congregants in due course. For the avoidance of doubt, this decision does not affect our adherence to the principles and rituals of reform Judaism.

The Synagogue sets out to stimulate the development of a thriving, welcoming Jewish community, which provides formal and informal opportunities for spiritual, religious, and communal expression built on life-long learning through all cycles of members' lives. We aim to put the Synagogue at the heart of London Jewish life and to provide thoughtful leadership to the wider Jewish and non-Jewish communities.

Objectives and activities (continued)

Strategies for achieving objectives *(continued)*

The Synagogue has a subscription paying membership, which sustains part of the Synagogue's activities. The subscription income is supplemented by income derived from a funeral expenses scheme and conducting of non-member funerals together with the sale of grave plots. The Synagogue also generates income from property, the letting of room space and significant donations from members and charitable foundations. Synagogue members are encouraged to make voluntary contributions to the Board of Deputies of British Jews which are collected and paid over to the Board of Deputies. The Synagogue also acts as a resource for the wider community and continues to develop activities in the areas of education and outreach with both adults and young people.

The Trustees have referred to the Charity Commission's general guidance on Public Benefit when reviewing the Synagogue's aims and objectives and in planning its future activities. Substantial public benefit arises from the activities of The West London Synagogue. There is a strong emphasis on education and the provision of support for the elderly and infirm. Burial and cremation services are provided to the wider Jewish community. The Synagogue also works for intra community and interfaith harmony, especially with the two other Abrahamic faiths, Christianity, and Islam. The Synagogue maintains a grade 2 listed building, which it makes available to the whole Community.

Strategic report

Achievements and performance

Main achievements of the Company

During 2021, we continued to operate under difficult pandemic circumstances, attempting as best we could to adapt as the impact varied. Our aim was to retain community engagement whilst recognising that things were unlikely ever to revert to how they were, pre-pandemic. Our wonderful groups of volunteers, dedicated staff, and hard-working Board all faced new challenges to which to respond. We had a refreshed fund-raising campaign, which was rewarded by amazing generosity from many congregants, and which will provide a base for the future.

Fundraising activities and income generation

We hold an annual High Holy Day appeal which raised £110,000 in 2021 (2020 – £137,000). We continue to receive donations towards the cost of restoring the fabric of our beautiful Sanctuary. Our new and refreshed Patrons' programme was launched with very satisfactory results on which we will build for the future. We will be launching our President's Circle, a new initiative, in 2022. We also received various grants from external trusts and foundations, mainly for our Social Care and Social Action activities.

Strategic report (continued)

Achievements and performance *(continued)*

Fundraising activities and income generation (continued)
As a charity, the WLS aims to achieve best practice in the way in which it communicates with supporters. It takes care with both the tone of its communications and the accuracy of its data. The synagogue adheres to the Fundraising Regulator Code of Fundraising Practice. It applies best practice to protect supporters' data: it never sells data or swaps data with other organisations and ensures that communication preferences can be changed at any time. WLS manages its own fundraising with administrative support by the staff team. It does not currently employ professional fundraisers. The WLS undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2021, the charity received no complaints about its fundraising activities.

Rabbinic and Board Members
Rabbi Emily Reitsma-Jurman joined us in January 2021.

Stephen Moss was awarded the title of Honorary Life President in recognition of his wonderful service to the Synagogue over many years and Vivian Feather, Monica Jankel and Julia Markson were made Honorary Vice-Presidents in acknowledgement of their unstinting service to the Community.

We welcomed the following new Board members: Wendy Pollecoff, Joe Lennard, Remy Maisel and Julia Markson in 2021. The following Board members left the Board at the end of their terms of appointment, Liliane Chan, David Chapman and Vivian Feather. Bradley Altberger and Alison Edelshain were appointed as joint Deputy Chairmen in May 2021.

In December 2021, David Marks was reappointed as Honorary Treasurer of the Synagogue for a third (and final) term of three years.

Alison Mugunthan joined the Synagogue as Director of Finance and Operations during the year.

Financial review

Going concern
The Trustees have continued to consider the effect of the COVID-19 outbreak that has been spreading throughout the world since early 2020 on the Charity's activities. Like many other charities, the outbreak has caused disruption to the Charity's activities including the closure of the Synagogue building, as required by Government guidelines and an adaptation to virtual services, staff working from home, and small number of staff being furloughed, changes to funeral arrangements and postponement of life cycle events. The Trustees understand that these issues could have a detrimental effect on the finances of the Charity but, with the support of many generous donors, are satisfied that the Synagogue has managed and will continue to manage its resources carefully to mitigate the risk, particularly in the light of the removal of Government restrictions.

Financial review (continued)

Reserves policy and financial position

The Synagogue does not have any free reserves, as defined by the Charity Commission, as the reserves are tied up in the Synagogue buildings. This is not a critical issue because of the regularly paid subscription income but it is something that the Trustees will need to address if subscription income continues to decline in real terms. It is the aim of the Trustees to put the Synagogue in a position of being able to build up reserves for the future and various ways of doing so continue to be explored. This has included the establishment of a separate charity, The West London Synagogue Endowment Fund Trust which will shortly be embarking on a legacy campaign with the hope and intention of attracting legacies and other major gifts which can be invested and managed by independent trustees who will provide the Synagogue with a regular source of funding in the future.

The total funds held by the Charity at 31 December 2021 were £6,777,000 (2020: £6,408,000) of which £1,045,000 (2020: £1,115,000) represented restricted funds.

Principal risks and uncertainties

The Trustees acknowledge the management of risks faced by the Synagogue as a prime responsibility. Detailed consideration of risk is delegated to the Executive Director who maintains a risk management register.

These risks include legislative and regulatory requirements as well as third party, governance, management, financial and operational risks. We also face the continuing risks posed by the Covid-19 pandemic and the potential impact on our financial position.

The principal financial risk facing the charity is maintaining income from its congregation at a sufficient level to carry out all the activities and services it wishes to offer and which we believe its Congregation wants. In line with other synagogues, this is an increasing challenge and we have adopted a strategy of seeking alternative sources of income, in addition to encouraging philanthropy from congregants, and approaching external funds and trusts, by securing revenues from our premises by leasing space and providing room hire opportunities It is also our policy to ensure that anyone who wishes to be part of a synagogue community but cannot afford to pay based on our membership fees scales is able to contribute what they can afford. If it appears that our revenue cannot cover our costs, the Trustees are prepared to reduce the services we offer to ensure that we continue our remaining activities whilst remaining solvent.

Review

For 2021, the Synagogue has not produced consolidated financial statements as its wholly owned subsidiary, WLS Seymour Place Ltd did not undertake any activity during the year and, after amounts due to the Charity have been provided against, has no material assets or liabilities.

Financial review (continued)

Review (continued)

We were able to maintain our financial performance this year by reducing our operating costs whilst the building was not fully occupied and claiming a contribution from the Government under the Coronavirus Job Retention Scheme as we are able to furlough a few of our staff for limited periods of time. We refer in our financial statements to Restricted and Unrestricted Funds. Restricted Funds represent funds raised for a specific activity and can only be used to fund that activity. Examples are funds raised to support social action, interfaith, social care, and LGBT activities and without the generosity of our donors, these activities would have to be curtailed.

Our Unrestricted Funds represent income generated from membership fees, funeral income and commercial income, such as letting space to Halcyon International School, general donations from members and limited event income. It is used to fund the expenses such as the day-to-day operations of the Synagogue including staff salaries, building overheads etc.

In 2021, the Unrestricted Funds generated a surplus of £439,000 (2020 – £112,000). Restricted Funds incurred a deficit of £70,000 for the year (2020 – surplus of £153,000).

The deficit in restricted funds was due to two main factors. The first was the lower amount raised in our High Holy Day appeal in 2021 than forecast. This may have been due to our success in fundraising for general projects in the months leading up to that time. The second reason is that one generous family regularly make a significant annual donation to fund some of our restricted activities and the donation we had hoped for in 2021 was delayed to the early part of 2022. Accounting principles require that a charity recognises restricted income at the time it is received but only recognised an expense when an unconditional commitment to incur it is made. Accordingly, because we invariably raise funds for restricted activities before we undertake those activities timing differences result in surpluses in an earlier year and deficits when we spend the funds in a later period. This results in swings between surpluses and deficits on restricted income and expenditure from year to year. We have placed an emphasis on generating a surplus on unrestricted funds to eliminate our indebtedness so that we can contemplate building up free reserves. In aggregate, the Synagogue generated a surplus in 2021 of £369,000 (2020 – £265,000).

We continue to repay longer term debts and within five years would hope to be largely free of such indebtedness, other than the remaining part of the twenty-year bank loan taken out to fund the replacement of the Synagogue boilers.

Financial review (continued)

***Review** (continued)*

We present the statement of activities (charity only) for the last five years:

	2021 £'000	2020 £'000	2019 £'000	2018 £'000	2017 £'000
Income					
Membership	1,240	1,201	1,339	1,329	1,273
Funeral	584	581	796	585	794
Voluntary-general	253	258	398	220	128
Voluntary-restricted	378	823	611	901	572
Other	604	540	590	586	626
	3,059	**3,403**	**3,734**	**3,621**	**3,393**
Expenditure					
Salaries	1,155	1,271	1,377	1,356	1,270
Choir	80	79	100	100	100
Funeral	299	309	309	340	375
Other	708	809	941	771	871
Restricted funds	448	670	625	860	682
	2,690	**3,138**	**3,352**	**3,427**	**3,298**
Operating income	**369**	**265**	**382**	**194**	**95**
Non-recurring items	—	—	(358)	—	—
Net income	**369**	**265**	**24**	**194**	**95**

This table illustrates the that our membership income does not generally cover our staff costs and we are reliant on funeral income, commercial income from letting part of our premises and philanthropy to allow us to provide the range of activities that our Community desires. There has been an increasing trend over recent years for philanthropy to be directed to specific projects and we are in real need of members to consider supporting the operations of the Synagogue on an unrestricted basis if we are to maintain our level of activities. We have sought to transfer 10% of each restricted donation, with donor consent, to cover our infrastructure and support costs on the basis that we could not undertake those restricted activities if the fabric of the Synagogue organisation and administration is not properly funded.

Governance, structure and management

Constitution

The Charity is a company limited by guarantee. Its governing documents are its Memorandum and Articles of Association together with detailed Rules. The Charity is run by its Directors who are also the Trustees of the Charity. The Trustees are elected by the congregation of the Synagogue.

We maintain trustees' indemnity insurance and will continue to do so.

Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected from and by the congregation of the Synagogue. Appointment as a Trustee is normally for a three-year term, with the possibility of a second and third term, up to a maximum of three terms. In addition, the Chairman can recommend to the Board the appointment of Vice Chairs, to assist in certain specified areas, who sit on the Board during their period of appointment. We provide training for new Board members and maintain adequate procedures so as to ensure appropriate adherence to corporate governance.

Our Articles of Association have detailed provisions requiring any dealings with Trustees to be on an arm's length basis, but any such dealings are actively discouraged as a matter of corporate governance (zero in 2021). Although Trustees are entitled to recover expenses incurred, generally they do not recover any petty amount and, in 2021, none were recovered

Organisational structure and decision-making policies

The Company has a wholly owned subsidiary, WLS Seymour Place Limited, the principal activity of which was to develop the air space rights above the Seymour Place building. This subsidiary was dormant during 2021, incurring minor amounts of expenditure and has not been consolidated with these accounts. As the subsidiary company is and is likely to remain dormant, the Trustees' intention is to strike it off the Company Register in 2022.

The Key Management Personnel comprise the Trustees and the senior staff responsible for the management and operations of the Synagogue. During 2021 our senior staff were the rabbinic team led by our co-senior Rabbis, Rabbi Helen Freeman and Rabbi David Mitchell and the other staff and operations led by the Executive Director, Stewart Sether. The professional teams who run the charitable activities listed in the Objectives and Activities section of this report are managed by and report to the senior staff. The Executive Group, which is a subcommittee of the Board, consider remuneration proposals for all staff taking into account, performance, market rates and affordability

The Directors meet at least six times each year and if important decisions are required and a Board meeting is not scheduled to occur in sufficient time, the Trustees are consulted by email. An Executive Group comprising the co-senior Rabbis, Executive Director, Chairman, Treasurer, Board members Alison Edelshain and Brad Altberger, and our President, Mark Fox met regularly.

Governance, structure and management (continued)

Organisational structure and decision-making policies (continued)
Other committees are established to consider other areas of importance such as a Rabbinic Appointments Committee (on this occasion to select our new rabbinic team to work with our co-senior rabbis, education, religious ritual, membership and social care). These committees report on their deliberations to the Board.

Financial risk management
The Trustee have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company and are satisfied that systems and procedures are in place to mitigate exposure to the major risks Our approach to risk is set out under Financial Review above.

Plans for future periods
In the challenging environment for membership fees, the Trustees intend to continue and enhance their fundraising activities, both internally from congregants and supporters, and externally from third party trusts and foundations. In addition, where there are opportunities to make savings in overhead and other costs, they will always be considered, in the context of the provision of appropriate services to our community.

Disclosure of information to auditors
Each of the persons who are Trustee at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by order of the members of the board of Trustee and signed on their behalf by:

Andrew Stone

Date: 11/08/2022

Statement of Trustees' responsibilities 31 December 2021

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustee's report including the Strategic Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 Company and of its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles of the Charities SORP (FRS 102).
- make judgements and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:

Andrew Stone

Andrew Stone (Chairman)

Date: 11/08/2022

Independent auditor's report to the members of The West London Synagogue of British Jews

Opinion

We have audited the financial statements of The West London Synagogue (the 'charitable company') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the financial statements. 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).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its income and expenditure 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 Companies Act 2006.

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 charitable company 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.

Conclusions relating to going concern (continued)
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 directors with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report and Financial Statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures in respect to the remuneration of trustees specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Trustees' responsibilities

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) 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 charitable company'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 liquidate the charitable company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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.

Auditor's responsibilities for the audit of the financial statements (continued)
Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice Accounting and Reporting by Charities preparing this accounts in accordance with the Financial reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and the Companies Act 2006), those that relate to data protection (General Data Protection Regulation); and

- We have reviewed correspondence between the Charitable Company and its principal regulators regarding laws and regulations.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls we:

- performed analytical procedures to identify any unusual or unexpected relationships; and

- tested journal entries to identify unusual transactions; and

- assessed whether the judgements and the assumptions made in determining accounting estimates for the probability of receipt of legacies and the provision for bad and doubtful debts were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- reading the minutes of meetings of those charged with governance; and

- enquiring of management as to actual and potential litigation and claims.

Auditor's responsibilities for the audit of the financial statements (continued)
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of this report
This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters that we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company's and the company's trustees as a body, for our audit work, or the opinions we have formed.

15 September 2022

Edward Finch (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Statement of financial activities (including and income and expenditure account)
Year to 31 December 2021

	Notes	**Unrestricted general funds £'000**	**Restricted funds £'000**	**Total 2021 £'000**	Unrestricted general funds £'000	Restricted funds £'000	Total 2020 £'000
Income from:							
Donations and legacies	1	**1,622**	**378**	**2,000**	1,459	823	2,282
Income from charitable activities	2	**700**	**—**	**700**	684	—	684
Investment income	3	**309**	**—**	**309**	315	—	315
Other income	4	**50**	**—**	**50**	122	—	122
Total income		**2,681**	**378**	**3,059**	2,580	823	3,403
Expenditure on:							
Raising funds	5	**71**	**—**	**71**	122	—	122
Charitable activities	6	**2,171**	**448**	**2,619**	2,346	670	3,016
Total expenditure		**2,242**	**448**	**2,690**	2,468	670	3,138
Net movement in funds		**439**	**(70)**	**369**	112	153	265
Reconciliation of funds:							
Total funds brought forward at 1 January 2021		**5,293**	**1,115**	**6,408**	5,181	962	6,143
Total funds carried forward at 31 December 2021		**5,732**	**1,045**	**6,777**	5,293	1,115	6,408

There were no recognised gains and losses other than those set out in the statement of financial activities above.

All of the charity's activities derived from continuing operations during the above two financial periods.

Balance sheet 31 December 2021

	Notes	2021 £'000	2021 £'000	2020 £'000	2020 £'000
Fixed assets					
Tangible assets	11		**6,220**		6,206
Current assets					
Debtors		**601**		657	
Cash at bank and in hand	13	**1,031**		849	
		1,632		1,506	
Creditors: amounts falling due within one year	16	**(625)**		(699)	
Net current assets			**1,007**		807
Total net assets less current liabilities			**7,227**		7,013
Creditors: amounts falling due after more than one year	17		**(450)**		(605)
Net assets			**6,777**		6,408
Funds					
Restricted funds	18		**1,045**		1,115
Unrestricted funds					
Designated funds	19	**226**		226	
General funds		**5,506**		5,067	
			5,732		5,293
			6,777		6,408

Approved by the trustees
and signed on their behalf by:
Trustee
David Marks

Approved on:
01/09/2022
The West London Synagogue for British Jews
Company Registration Number: 08578248 (England and Wales)

Statement of cash flows Year to 31 December 2021

	Notes	2021 £	2020 £
Cash flows from operating activities:			
Net cash used in operating activities	A	**(34)**	(196)
Cash flows from investing activities:			
Purchase of tangible fixed assets		**(77)**	(49)
Investment income received		**309**	315
Net cash provided by investing activities		**232**	266
Financing activities			
Repayment of bank loans		**(16)**	(16)
Net cash used in financing activities		**(16)**	(16)
Change in cash and cash equivalents in the year		**182**	54
Cash and cash equivalents at 1 January 2021	B	**849**	795
Cash and cash equivalents at 31 December 2021	B	**1,031**	849

Notes to the statement of cash flows for the year to 31 December 2021.

A Cash flows from operating activities

	2021 £	2020 £
Net income as shown on the statement of financial activities	**369**	265
Adjustments for:		
Investment income recognised in statements of financial activities	**(309)**	(315)
Depreciation of tangible fixed assets	**63**	67
Decrease (increase) in debtors	**55**	(37)
Increase in creditors	**(212)**	(176)
Net cash used in operating activities	**(34)**	(196)

B Analysis of changes in net debt

	At 1 January 2021 £'000	Cash flows £'000	**At 31 December 2021 £'000**
Cash at bank and in hand	849	182	**1,031**
Bank loans falling due within one year	(16)	(1)	**(17)**
Bank loans falling due after more than one year	(330)	17	**(313)**
	503	198	**701**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Charity information

The charity is a private company limited by guarantee incorporated in England and Wales. In the event of the company being wound up, the maximum amount which each member is liable to pay is £1. The registered office is 33 Seymour Place, London, United Kingdom, W1H 5AU.

Accounting Convention

The financial statements have been prepared in accordance with the Companies Act 2006 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)". The charity is a Public Benefit Entity as defined by FRS 102.

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 £'000.

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

Consolidated financial statements have not been prepared as the inclusion of the charity's sole subsidiary in a set of financial statements would not be material for the purpose of giving a true and fair view.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of at least one year from the date of approval of these financial statements.

The Trustees have considered the continuing effect of the Covid-19 pandemic. The Trustees accept that the pandemic has and will continue to cause some disruption in the way the Synagogue operates. The financial position of the Synagogue is under continual review and where necessary, cost saving actions will continue to be considered in order to mitigate any possible financial damage. The Trustees have prepared cash flow forecasts which demonstrate that the Synagogue can continue to operate within its current bank facilities for at least the next twelve months following the date of approval of these financial statements. The Trustees consider that they have adequate resources to meet all obligations as they fall due.

Assessment of going concern (continued)
In the unlikely event that this is not the case, the Trustees are confident that financing options would be available along with cost cutting measures which would allow the Synagogue to continue in operation The Trustees have a reasonable expectation that the Synagogue has adequate resources to continue in operation for the foreseeable future. The Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

Income
All income is included in the Statement of Financial Activities (SOFA) in the period when the charity is legally entitled to it after any performance conditions have been met, the amount can be measured reliably, and is probable that income will be received.

For donations, entitlement is taken as the date that the Synagogue receives the donation.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Members do not derive benefits of a material financial value as a result of their membership fees. These fees are also non-refundable. As such the trustee consider that membership fees are, in substance, donations towards the general activities of the Synagogue. They are therefore accounted for when invoiced.

Income from charitable activities relates mainly fees received for cemetery and funerals, educational and synagogue activities.

Income (continued)
Investment income relates to rental income which is recognised when it comes due, and interest on funds held at the bank on deposit, which is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Wherever possible costs are directly attributed to these headings. Costs common to more than one area are apportioned on the basis of staff time spent on each area.

The cost of generating funds are those costs incurred in trading activities and those incurred in support of the activities of the charity. These have been allocated to the charitable activities on a basis that fairly reflects the true use of those resources within the organisation.

Governance costs are those incurred in the governance of the charity and are primarily associated with the constitutional and statutory requirements.

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

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

- Freehold property Nil
- Roof costs 10% straight line
- Furniture and equipment 3.33%, 4%, 20% or 25% straight line
- Cemetery capital costs 2% straight line

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

Heritage assets have not been recognised in the financial statements, as significant costs are involved in the reconstruction or analysis of past accounting records, which are onerous compared with any additional benefit derived from recognising these items in the balance sheet.

Tangible fixed assets (continued)
Heritage assets are assets that are of historical or religious importance that are held to further the preservation, conservation and educational objectives of the Synagogue and contribute to culture and education. These assets are integral to the activities of the Synagogue and are unique in terms of their religious and historic significance.

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).

Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, and bank overdrafts.

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

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Employee benefits
The Synagogue operates a defined contribution scheme for the benefit of certain of its employees. Contributions payable are charged to the Statement of Financial Activities in the year they are payable.

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

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

Burial Grounds
As in previous years, no depletion provision is considered necessary by the Trustees in respect of land used for burial

Government grants

Government grants are accounted for under the accrual model and are recognised at the fair value of the amount received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

Government grants were received under the Coronavirus Job Retention Scheme designed to compensate for staff costs, when the staff concerned were unable to work.

Amounts received or receivable are recognised in the statement of financial activities over the same period as the costs to which they relate.

Critical accounting estimates and areas of judgement

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

Actual results may differ from these estimates.

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

The calculation of the bad debt provision is a critical accounting estimate. This is based on an assessment of how many members will be unable to pay their annual subscriptions.

A portion of the freehold property owned by the charity is let out for rental income. The charity has not treated this separately from the freehold property as the investment property component cannot be reliably measured.

1 Income from: Donations and legacies

	Unrestricted funds £'000	**Restricted funds £'000**	**Total 2021 £'000**	Unrestricted funds £'000	Restricted funds £'000	Total 2020 £'000
Donations	**253**	**378**	**631**	258	823	1,081
Legacies	**129**	**—**	**129**	—	—	—
Membership fees	**1,240**	**—**	**1,240**	1,201	—	1,201
	1,622	**378**	**2,000**	1,459	823	2,282

2 Income from charitable activities

	Unrestricted funds £'000	**Restricted funds £'000**	**Total 2021 £'000**	Unrestricted funds £'000	Restricted funds £'000	Total 2020 £'000
Rabbinic and Synagogue	**53**	**—**	**53**	34	—	34
Funeral and cemetery	**584**	**—**	**584**	581	—	581
Education	**63**	**—**	**63**	69	—	69
	700	**—**	**700**	684	—	684

3 Investment income

	Total 2021 £'000	Total 2020 £'000
Rental income	**309**	315

4 Other income

	Total 2021 £'000	Total 2020 £'000
Other income	**50**	122

5 Raising funds

	Total 2021 £'000	Total 2020 £'000
Staff fundraising costs	**71**	122

6 Charitable activities

	Rabbinic and Synagogue £'000	**Funeral and cemetery £'000**	**Education £'000**	**Total 2021 £'000**	Rabbinic and Synagogue £'000	Funeral and cemetery £'000	Education £'000	Total 2020 £'000
Staff costs	**649**	**—**	**163**	**812**		—	162	778
Direct costs	**311**	**301**	**111**	**723**		309	165	1,011
Legal and professional	**—**	**—**	**—**	**—**		—	—	78
	960	**301**	**274**	**1,535**		309	327	1,867
Grant funding (note 7)	**59**	**—**	**—**	**59**		—	—	77
Share of support costs (note 10)	**498**	**—**	**166**	**664**		—	198	790
Share of governance costs (note 10)	**271**	**—**	**90**	**361**		—	90	282
	1,788	**301**	**530**	**2,619**		309	615	3,016

7 Grants payable

	Rabbinic and Synagogue Total 2021 £'000	Rabbinic and Synagogue Total 2020 £'000
Grants to institutions:		
Movement for Reform Judaism	**59**	74
Board of Deputies	**—**	3
	59	77

8 Support costs

	Support Costs £'000	**Governance £'000**	**Total 2021 £'000**	Support Costs £'000	Governance £'000	Total 2020 £'000
Staff costs	**278**	**211**	**489**	389	169	558
Depreciation	**62**	**—**	**62**	68	—	68
Premises, administration, finance and other costs	**324**	**—**	**324**	333	—	333
Audit fees	**—**	**29**	**29**	—	26	26
Accountancy	**—**	**—**	**—**	—	22	22
Legal and profession	**—**	**121**	**121**	—	65	65
	664	**361**	**1,025**	790	282	1,072

9 Trustees

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

10 Staff costs

	Total 2021 £'000	Total 2020 £'000
Wages and salaries	**1,268**	1,251
Social security costs	**132**	136
Other pension costs	**68**	79
	1,468	1,466

The average monthly number of employees during the year was 65 (2020: 64).

The number of employees whose remuneration was £60,000 or more were:

	2021	2020
£60,001 – £70,000	**1**	1
£70,001 – £80,000	**—**	—
£80,001 – £90,000	**—**	2
£90,001 – £100,000	**2**	—
£100,001 – £110,00	**1**	—
£110,001 – £120,000	**—**	1

11 Tangible fixed assets

	Freehold Property £'000	**Roof Costs £'000**	**Furniture and Equipment £'000**	**Cemetery capital costs £'000**	**Total 2021 £'000**
Costs					
At 1 January 2021	5,337	143	1,170	286	**6,936**
Additions	59	—	18	—	**77**
Disposals	—	—	—	—	**—**
At 31 December 2021	5,396	143	1,188	286	**7,013**
Depreciation					
At 1 January 2021	—	143	526	61	**730**
Charge for the year	—	—	57	6	**63**
Disposals	—	—	—	—	**—**
At 31 December 2021	—	143	583	67	**793**
Carrying amount					
At 31 December 2020	5,337	—	644	225	**6,206**
At 31 December 2021	**5,396**	**—**	**605**	**219**	**6,220**

12 Heritage assets

The charity for many years held assets of historical and cultural importance.

These assets are considered to be heritage assets. Due to the nature of these heritage assets, it was previously not possible to place a reliable value on them, and the trustees followed the Statement of Recommended Practice (SORP) which allows heritage assets to be excluded from the financial statements if there is no reliable estimate of value and it would be reasonably costly to obtain such a valuation.

Two of the cemeteries are integral to the activities of the Synagogue and are unique in terms of their religious and historic significance. They consist of:

- Balls Pond Road Cemetery
- Hoop Lane Cemetery

13 Debtors

	Total 2021 £'000	Total 2020 £'000
Trade debtors	**445**	528
Other debtors	**—**	5
Prepayments and accrued income	**156**	124
	601	657

Included within trade debtors is a provision of £71,397 (2020: £80,078) against potential bad debts relating to subscription income.

14 Contingent Assets

During 2020, West London Synagogue were notified of a bequest from the estate of a former Trustee who died in June 2019. The Synagogue is a residuary beneficiary of the estate, and the estimated value of the portion bequeathed is approximately £784,000, based on the most recent estate accounts for inheritance tax purposes. There is uncertainty regarding both the amount and timing of the legacy owing to two assets with highly uncertain value held in the estate. The assets with uncertain value are a foreign property in a remote part of the countryside in Europe and a shareholding in an unlisted company.

15 Loans and overdrafts

	Total 2021 £'000	Total 2020 £'000
Bank loans	**330**	346
Payable within one year	**17**	16
Payable after one year	**313**	330
	330	346

The bank loans are secured by fixed charges over freehold property.

The long term bank loans are for a term of 20 years from the draw down date of 21/12/2015. The rate of interest for the variable rate loan is the bank's base rate plus a margin of 2.75%. The rate of interest for the fixed rate loan is 4.65%. All interest rates are subject to review after 10 years. The loans are repayable in monthly instalments.

16 Creditors: amounts falling due within one year

	Total 2021 £'000	Total 2020 £'000
Bank loans	**17**	16
Other taxation and social security	**37**	35
Trade creditors	**52**	57
Other creditors	**210**	193
Accruals and deferred income	**309**	398
	625	699

17 Creditors: amounts falling due after more than one year

	Total 2021 £'000	Total 2020 £'000
Bank loans	**313**	330
Other creditors	**137**	250
Accruals and deferred income	**—**	25
	450	605

18 Restricted funds

	At 1 January 2021 £'000	Income £'000	Expenditure £'000	Transfers £'000	At 31 December 2021 £'000
Care and education	**260**	**103**	**(101)**	**6**	**268**
Cemetery maintenance	**80**	**—**	**(4)**	**—**	**76**
Activities of the Synagogue	**775**	**275**	**(343)**	**(6)**	**701**
	1,115	**410**	**(448)**	**—**	**1,045**

Care and Education Fund

These funds are to provide education for the whole community, including the libraries, educational holidays and training.

18 Restricted funds (continued)

Cemetery Maintenance Fund

These funds are brought about from the previous sale of land and monies given for individual grave maintenance, to be used solely for the upkeep of tombstones and grounds in Balls Pond Road and Hoop Lane Cemeteries.

Activities of the Synagogue Fund

These funds are to further the programmes of the Synagogue, including individual funds for maintaining the buildings for security and for other projects and programmes.

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 January 2021 £'000	Income £'000	Expenditure £'000	Transfers £'000	At 31 December 2021 £'000
Social care	**100**	**—**	**—**	**—**	**100**
Building fund	**126**	**—**	**(2)**	**2**	**126**
	226	**—**	**(2)**	**2**	**226**

These funds were received from a charitable trust and have been designated upon receipt to further the programmes of the Synagogue, details of which can be seen above.

20 Analysis of net assets between funds

	Unrestricted Funds 2021 £'000	Designated Funds 2021 £'000	Restricted Funds 2021 £'000	Total 2021 £'000
Fund balances at 31 December 2021 are represented by:				
Tangible assets	**6,220**	**—**	**—**	**6,220**
Current	**(264)**	**226**	**1,045**	**1,007**
Long term liabilities	**(450)**	**—**	**—**	**(450)**
	5,506	**226**	**1,045**	**6,777**

21 Operating lease commitments

At the reporting date the charity had outstanding commitments for future minimum lease payments under noncancellable operating leases, which fall due as follows:

	2021 £'000	2020 £'000
Within one year	**37**	13
Between two and five years	**147**	2
Greater than five years	**5**	—
	189	15

22 Related party transactions

During the year, the trustees made aggregate donations of £89,216.

The West London Synagogue received a donation of £15,000 from The Apax Foundation. David Marks, a trustee of the Synagogue, is a director of The Apax Foundation.

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

23 Subsidiaries

Details of the charity's subsidiaries at 31 December 2021 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct	% Held Indirect
WLS Seymour Place Limited	England and Wales	Property related business	Ordinary	100.00	

The company registration number of WLS Seymour Place Limited is 09347748.

THE WEST LONDON SYNAGOGUE OF BRITISH JEWS

England & Wales - Charity number 1155821

Accounts

Charity Registration No. 1155821

Company Registration No. 08578248 (England and Wales)

THE WEST LONDON SYNAGOGUE OF BRITISH JEWS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

THE WEST LONDON SYNAGOGUE OF BRITISH JEWS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Andrew Stone	
	David Marks	
	Bradley Altberger	(Appointed 17 June 2020)
	Alison Edelshain	(Appointed 17 June 2020)
	Timothy Angel CBE	(Appointed 17 June 2020)
	Joan Arnold	
	Tamara Barnett	(Appointed 17 June 2020)
	Liliane Chan	(Appointed 12 October 2020)
	David Chapman	
	Vivien Feather	
	David Gasperow	
	Lady Hannah Lowy-Mitchell	(Appointed 17 June 2020)
	Julian Markson	(Appointed 11 May 2021)
	Sylvia Mingay	
	Wendy Pollecoff	(Appointed 1 January 2021)
	Richard Slowe	(Appointed 23 February 2020)
	Isabelle Tarsh	(Appointed 17 June 2020)
	Margaret Thurer	
	Peter Vogl	(Appointed 17 June 2020)

Charity number	1155821
Company number	08578248
Principal address	33 Seymour Place London United Kingdom W1H 5AU
Auditors	HW Fisher LLP Acre House 11-15 William Road London United Kingdom NW1 3ER
Bankers	Barclays Bank PLC 99 Hatton Garden London EC1N 8DN

THE WEST LONDON SYNAGOGUE OF BRITISH JEWS

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THE WEST LONDON SYNAGOGUE OF BRITISH JEWS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

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

Objectives and Activities

The objectives and activities of the Synagogue are:

- to promote and foster Judaism by the provision and maintenance of a public place of worship, following the principles of Reform Judaism.
- to promote and co-ordinate the education and religious instruction of Jews.
- to perform such other charitable activities for the public benefit, and in particular for the benefit of the Jewish people in the UK, Israel or elsewhere in the world, which may be charitable according to the laws of England and Wales.
- to promote other cultural activities, which will contribute to communal development and unity.

In February 2020, we decided to suspend our membership of Reform Judaism. We have maintained a dialogue with the Movement and will communicate further with our congregants in due course. For the avoidance of doubt, this decision does not affect our adherence to the principles and rituals of reform Judaism.

The Synagogue sets out to stimulate the development of a thriving, welcoming Jewish community, which provides formal and informal opportunities for spiritual, religious and communal expression built on life-long learning through all cycles of members' lives. We aim to put the Synagogue at the heart of London Jewish life and to provide thoughtful leadership to the wider Jewish and non-Jewish communities.

The Synagogue has a subscription paying membership, which sustains part of the Synagogue's activities. The subscription income is supplemented by income derived from a funeral expenses scheme and conducting of non-member funerals together with the sale of grave plots. The Synagogue also generates income from property, the letting of room space and significant donations from members and charitable foundations. Synagogue members are encouraged to make voluntary contributions to the Board of Deputies of British Jews. These contributions are collected and paid over to the Board of Deputies by the Synagogue. The Synagogue also acts as a resource for the wider community and continues to develop activities in the areas of education and outreach with both adults and young people.

The Trustees have referred to the Charity Commission's general guidance on Public Benefit when reviewing the Synagogue's aims and objectives and in planning its future activities. Substantial public benefit arises from the activities of The West London Synagogue. There is a strong emphasis on education and the provision of support for the elderly and infirm. Burial and cremation services are provided to the wider Jewish community, with long term provision always under consideration to allow families to bury generations together. The Synagogue also works for intra community and interfaith harmony, especially with the two other Abrahamic faiths, Christianity, and Islam. The Synagogue maintains a grade 2 listed building, which it makes available to the whole Community.

Achievements and Performance

Our diligent and hardworking staff and our wonderful volunteers have enabled us to operate close to normally for the benefit of our Members albeit in ways that would have been hard to imagine before the pandemic. So, we begin this review of 2020 with an expression of immense gratitude to all those who made this possible. We are a complex organisation, much more than a beautiful Sanctuary and provider of religious services. We provide comfort and support to our members in need of care; we are engaged in external community action; we are a place of culture and education – and much more. In the most difficult of circumstances, we are confident that we have provided the best and most appropriate offering to our members and other stakeholders.

The pandemic hit us in the late Spring and caused radical rethinking of our activities. With physical attendance in the Sanctuary largely impossible, we decided that there was all the greater need for activities to be designed to hold our Congregation together and allow us to communicate, to keep in contact as much as possible, with our friends. Pesach 2020 was a virtual Zoom event, attended by over 600 people and highly successful. This was repeated in 2021 with a similar number of attendees. Our 2020 AGM was a well-attended Zoom event, our weekly Shabbat services moved between limited attendance and wholly on-line. Our on-line High Holy Day services were very well received and we had thousands of viewers from 32 different countries. We reimagined our services and celebrations for Simchat Torah 2020 and Purim 2021, which were both online, extremely well attended. Chanukah 2020 was a whirlwind of very special events which earned us praise and thanks from all corners of our Community.

In 2021 we launched a "Meet the Member" – a daily 15 minutes of interview by a Rabbi then a short Q&A session. This proved to be immensely popular and is now continuing on a weekly basis.

Alongside the on-line services, we remembered our Members, especially those of our Congregants who might be suffering most, directly or indirectly from the pandemic in practical ways. We sent out 1,760 High Holy Day Gift Bags, repeated the Gift Bags at Chanukah and again at Pesach 2021, with the offering of Pesach plates and meals to those Members we felt might be in need of support.

These events and activities do not create themselves. They require a great deal of imagination and work, by our Rabbis, lay leaders, staff and many volunteers who gave us hours and hours of their time, with energy and good humour. We owe them enormous thanks for all they have done.

Getting such high technical production values was the result of a great deal of very hard work by many people. Led by Board member Brad Altberger and David Greenbury from staff, the Tech team included George Brummer and Zac Carruthers. They worked tirelessly and in concentrated manner to deliver the excellent results. Thanks to them we were able to deliver a professional broadcast to our members and many others, making new friends (and some new members). Having set the bar high, using an external production company, the Board took the decision that it would be economically sensible and best serve our members going forward, if we purchased our own professional and technically appropriate equipment so we are able to broadcast, exclusively or as hybrid with in-person attendance, going forward. This is now installed and operating well, thanks in no small part to a volunteer group of technical operators, now including Angelina Doherty and Alex Besnier-Chamberlain. Our ever- generous congregation responded to a specific fund-raising initiative and the costs have now been wholly defrayed. A very hearty thank you to all those who contributed in time, effort and finances.

As part of our preparation for High Holy Days and also going forward, we recorded a library of significant parts of our musical repertoire. We have this now, available for those times when live performance is not possible. Thanks therefore to Christopher Bowers-Broadbent, Maya Levy and the choir members, for their responsive flexibility to our needs during this difficult time.

Our building restoration work has been progressing, with some parts not immediately visible, where we have protected and preserved the fabric of our building, and other elements being highly visible, such as improved lighting and completion of the works around the Ark in the Sanctuary plus improvements to our security. All of this has been possible because of the generosity of our membership, through the High Holy Day appeal and some extremely generous individual donations. We should thank our Executive Director, Stewart Sether and Stephen Moss for his oversight of this very important project. Work will continue going forward. We need to attend to the stained-glass windows next, and other areas within our building that need attention. On the topic of the building, we should all thank our hardworking facilities team, who seem to manage to turn their skills to meet all our needs.

During the period when we have been affected by Covid, the strains on our Social Care team have been significant. Despite this, Jo Michaels and Tirza Waisel together with their dedicated volunteers and a small staff have been diligent in their determination to provide a continuing service to those in need. Once again, they are to be congratulated on the support that they give to so many members when it is most needed. Sadly, the garden party normally generously presented by Lady Jayne Rayne could not take place in 2020. We did hold an online tea for some of our older members during Chanukah where guests were sent tea boxes and joined in some Chanukah songs.

During this same period, the work which Nic Schlagman and his team of mainly volunteers was seriously challenged as to where and when it was safe and able to carry out its excellent work for refugees and local homeless. As best they could, in the most difficult of circumstances, they persevered; they are to be congratulated and thanked. Special mention should be made of the interfaith Iftar celebrating the end of Ramadan in 2020 as part of our interfaith programme.

WLS has created an environmental audit team, often called the "Green Team". It is part of the Social Action Forum, which has members representing the different social action projects supported by the synagogue, and which has a representative on our Board. All WLS events now include a commitment to environmental awareness. For example, we held a special event for Tu Bishvat, the new year for trees, where the Eco-synagogue awards were given by the Trustees to participating members. We are a part of the eco-synagogue network, a group of synagogues who have made a commitment to reduce their carbon footprint and increase their members' awareness of the climate emergency. It is modelled on the older movement of eco-church which upholds the same principles. We are aware of the need to adhere to the mitzvah of Bal Taschit-the avoidance of unnecessary waste. Our office uses recycled paper and reduces waste through increased digital distribution wherever possible. Disposable catering products are biodegradable and all cleaning products will be changed to those with minimum environmental impact. WLS boilers are low environmental impact (NOx<40mg/kWh).

Energy-efficient light bulbs are installed in the Sanctuary and some halls and all lights are being replaced with LED bulbs. Some of the energy we use comes from solar panels. The water supply is metered, and some toilet cisterns are fitted with water saving devices. Bicycle storage space is provided for staff and members who cycle. The Synagogue has made a commitment to ongoing monitoring of our environmental impact and will report to our members on progress.

We should mention that both Social Care and Social Action are funded almost entirely by donations; yet another example of the open-handed generosity of our Congregants. The generosity extends to our hundreds of volunteers, who give up their free time so willingly. In 2020, we received a wonderful offer from a Congregant towards the cost of employing a Volunteer Coordinator, boosted by our High Holy Day appeal, enabling the search for a person to fill the role to begin. This post, now filled, will enhance the contributions of our volunteers, in every aspect of what we do and how we do it.

Religion School attracts the young and their parents to join. The pandemic provided challenges in 2020, for example the usual influx of overseas entrants could not happen. We had to resort to online teaching when physical attendance became impossible and have seen some, thankfully limited, attrition to our pupil numbers. Thanks to Gil Reshef for his tireless and imaginative efforts in holding this all together. The Parents' Association continued to meet weekly, transitioning its Sunday Coffee Table to online, providing a virtual space for parents to catch up while their children were in Religion School. Our J-Prep conversion courses have continued going from strength to strength.

For some years, we have been planning a revision to our Data Management, which had become creaky and not entirely fit for purpose. After research, the Board, led by a team headed by Brad Altberger and Stewart Sether, selected and contracted Shulcloud as our new service provider. Installation and testing is imminent. We now need to ensure that our database is accurate and complete, so will need to make contact with congregants to verify the information we have. At the same time, we will review our communications and GDPR policies to ensure that we can most efficiently serve our membership. Our new website, which went live in September 2020, with its bright and colourful appearance and impressive content, thanks in large part to Clare Allen's hard work and diligence, working alongside Jim Fletcher.

Our Quarterly Review has become an engaging, interesting, and aesthetically delightful magazine. Thanks to Gaby Ward-Smith, Jim Fletcher and Martin Phillips for ensuring such high production values and content – all on time. One of the casualties of the pandemic, was our popular Peace of Mind programme. It is to be hoped that we will be able to resume this very shortly. The same applies to our popular Friday night dinners and other in person popular social events such as Kolnoa, Seymour Group and Out and About (all of which continued virtually) and the Berkeley Lunch Club.

During the pandemic, we took, at all times, the most cautious of options, advised by a newly established Covid Group, professionally supported by volunteer member, Dr. Nikky Royan – to whom thanks for that support during such a busy period. On advice, we had to close our doors for periods but allowed controlled and limited access when we could. Weddings were able to take place, only when the rules allowed. B'nai/B'not Mitzvah were sometimes in person, sometimes recorded and sometimes Zoomed live. Every single Bar/Bat Mitzvah celebrant performed magnificently, despite the challenges. If there was a silver lining to all this, it is that our enhanced technical output allowed overseas families to take part. As we go to press, the Sanctuary is open on a limited access basis, we are planning for a hybrid in person and virtual service for the High Holy Days and weddings have commenced again, on a limited basis. We have to remain flexible and responsive to changing circumstances.

Throughout this period of uncertainty and exceptional needs, our Executive Director, Stewart Sether, has continued his role of holding it all together, with his usual good humour and patience.

Finally, we are sad to remember that, on 25 March 2020, we lost Hermy Jankel z'l, at the age of 93, Her regular attendance in the corner near the Bimah, was a given, before Kiddush where she held court, as a matriarch of the Community. She will be missed by the Rabbis, Board and many, many members of the Congregation. We all wish her family, including Monica, one of our key volunteers, many happy memories of her. The March to May 2021 issue of our Review contains a fascinating biographical article.

Rabbinic and Board Succession and Change Management

The second part of this report starts by expressing, on behalf of the Board and the congregation, our immense thanks for the enormous contribution which Rabbi Julia Neuberger made to WLS over her nine years with us. Over this time, she led a revival of a sense of community and belonging, with great energy and imagination. She retired as Senior Rabbi on 31 March 2020 but remains in the community as a congregant with Anthony, and as Rabbi Emerita. We miss her and wish her all the very best for the future.

Rabbi Neil Janes left us in September. We thank him in particular for his significant contributions to our religious education programmes and wish him well in his new position.

We also said farewell to Rabbi Sybil Sheridan in 2020, having, typically helpfully, deferred her retirement plans and agreed to extend her time with us. Rabbi Sybil involved herself with many parts of our community from the tots to the older generations. She was ever helpful and ready to assist during a difficult time.

In May 2020 we were pleased to welcome Rabbi Gershon Silins to the Rabbinic Team. He originally joined us on an interim basis to share the extra burden caused by Covid-19; his term of office has now been extended until the end of 2021. In January 2021, Rabbi Emily Reitsma-Jurman joined us, completing our Rabbinic team. She has already established herself with many sectors of the Community and will focus on education and working with our younger members.

We were particularly delighted to welcome our Co-Senior Rabbis, Helen Freeman and David Mitchell, into their new roles at the start of April 2020. Their appointment followed a rigorous search process. Promotion from within the existing Rabbinic team was extremely popular with members of the Congregation. They came well prepared and hit the ground running with their plans. Their complementary skills have served us well during their first year in their joint role and we wish them well in providing WLS with spiritual and religious leadership for many years to come.

In June 2020, our Board was partially reconstituted following several new appointments at our AGM. Patrick Mocatta stood down as Chairman, at the end of his three-year term – our thanks to him for steering us through a difficult patch, with calm wisdom. At the same time, Andrew Stone began his term as Chairman. A number of our trustees, Henrietta Hughes, Rosalind Copisarow, Jim Fletcher, Katie Hyman, Michael Israel and Monica Jankel retired in 2020 and we express our deep gratitude for their service. During the year we welcomed Richard Slowe to the Board and Marie van der Zyl stepped down to free up her time for her Board of Deputies duties. David Marks remains in post as our Treasurer, with his steady hand on our financial tiller and sound commercial judgement. At the 2020 AGM, we welcomed to the Board, Brad Altberger, Tim Angel CBE, Tamara Barnett, Alison Edelshain, Lady Hannah Lowy Mitchell, Issy Tarsh, and Peter Vogl. In January 2021, Wendy Pollecoff joined the Board as VC for Community Relations, bringing vast resources of energy and experience. Our Board now has a much younger age profile and it is anticipated that this welcome trend will continue. We have a hard-working, hands on and professional Board, each member of which plays a key role in our activities. Thanks are due to them for making their time available for the many calls on their diaries and free time.

The customary changing of the guard of Senior Wardens took place on Shabbat Bereshit. New Senior Wardens Liliane Chan and Steven Rowe assumed these key and challenging positions, on the retirement of Ollie Walton and Vivien Feather. In April 2020, Steven took the decision to stand down, and Vivien kindly stepped back pro tem. We thank all retiring wardens for the many hours that this role involves. We are pleased to welcome Emma Levinson and Simon Raperport as our new Co-Junior Wardens.

In 2020, the Board continued the various steps arising from a review of governance, management structure and practices together with well-being at work. We appointed an independent firm of Human Resource consultants to assist us. They interviewed staff members and some trustees and made recommendations, which were incorporated into an action plan. The initial steps of the plan have been concluded, but this is a continuing exercise. Two employee representatives were elected by the staff, and we have periodic meetings between them, two board members and the Executive Director, so that issues which may arise, can have an early airing. The Board invites two members of our employees to a 15-minute slot at the start of Board meetings, to enable interaction with the Board. We have had two highly successful Board-staff Zoom-based social evenings, with more planned and to be replaced by in person events, when possible.

In 2020, there was a review by the Charities Commission of some of our activities. I am pleased to report that this reached a successful conclusion, with the Commission concluding that there were no areas of concern which required the issue of any formal advice.

The Board's suspension of WLS's membership of Reform Judaism remains in place while we address together some of our ongoing concerns. At the time of writing, discussions continue with RJ in an effort to reconcile our remaining differences.

The Board of Deputies under the Presidency of Marie van der Zyl continued its role as the voice and champion of British Jewish interests in political circles. Marie fulfils her position there with dignified energy. We owe the Board of Deputies our gratitude and we are so proud that Marie is a long-standing member of WLS. The CST, as they have done for many years, proved supportive as ever giving us comfort in our security, liaising with Julia Markson, our impressively diligent volunteer head of security, and Stewart Sether.

In May 2020, the Synagogue undertook a reforecast of its financial position for the remainder of the year. We have carried out a similar exercise for the medium term and have prepared budgets and cash-flows which, so far, have proved resilient. We know that finances will be tight, but we are confident that our prudent budgeting and cost-saving steps will carry us forward.

In our 2019 Annual report we said the following.

Covid-19 will take a big toll on our community and the whole of society. For WLS we hope that it will give us all the opportunity to share an immediate common cause, which will give us the chance once again to appreciate the good in our fellow members of the WLS family. We hope that it will allow us to build a shared legacy as the generation that in a matter of weeks and months taught many of the older, isolated and vulnerable members of our community, that they could use or take advantage of modern technology to combat loneliness and isolation. At the end of this Covid-19 dominated period we will hopefully have the choice to pray, learn and share experiences both in Upper Berkeley Street and in parallel virtually. Old barriers will have been taken down and new norms will have been adopted by those of us who are not "digital natives".

We cannot improve on those words, so we repeat them here, albeit with a background of greater optimism for the timeframes within which we can look forward to easier times and a return to the Sanctuary we love and miss.

Financial Review

For 2020, the Synagogue has not produced consolidated financial statements as its wholly owned subsidiary, WLS Seymour Place Ltd did not undertake any activity during the year and, after amounts due to the Charity have been provided against, has no material assets or liabilities.

We were able to maintain our financial performance this year by reducing our operating costs whilst the building was closed and claiming a contribution from the Government under the Coronavirus Job Retention Scheme as we are able to furlough some of our staff for various periods of time.

We refer in our financial statements to Restricted and Unrestricted Funds. Restricted Funds represent funds raised for a specific activity and can only be used to fund that activity. Examples are funds raised to support social action, interfaith, social care and LGBT activities. and without the generosity of our donors, these activities would have to be curtailed.

Our Unrestricted Funds represent income generated from membership fees, funeral income and commercial income, such as letting space to Halcyon International School, general donations from members and event income. It is used to fund the expenses such as the day-to-day operations of the Synagogue including staff salaries, building overheads etc.

In 2020, the Unrestricted Funds generated a surplus of £112,000 (2019: £357,000). The 2019 surplus included a grant from a charitable trust of £226,000 which was designated for use for specific projects, details of which can be found in note 20, and is therefore not available to meet the general overheads of the Synagogue. Restricted Funds generated a surplus of £153,000 for the year (2019: surplus of £11,000). In aggregate, the Synagogue generated a surplus of £265,000 in 2020 (2019: surplus of £368,000). Net assets of the group increased by £265,000 during the year. We continued to repay longer term debts and within five years would hope to be largely free of such indebtedness, other than the remaining part of the twenty-year bank loan taken out to fund the replacement of the Synagogue boilers.

This overall summary does not readily show the reasons for the volatile performance on Restricted Fund activity. Accounting principles require that a charity recognises restricted income at the time it is received but only recognises an expense when an unconditional commitment to incur it is made.

We present the statement of activities (charity only) for the last five years.

	2020	2019	2018	2017	2016
	£'000	£'000	£'000	£'000	£'000
Income					
Membership	1,201	1,339	1,329	1,273	1,328
Funeral	581	796	585	794	568
Voluntary-general	258	398	220	128	228
Voluntary-restricted	823	611	901	572	497
Other	540	590	586	626	510
	3,403	**3,734**	**3,621**	**3,393**	**3,131**
Expenditure					
Salaries	1,271	1,377	1,356	1,270	1,318
Choir	79	100	100	100	94
Funeral	309	309	340	375	286
Other	809	941	771	871	817
Restricted funds	670	625	860	682	557
	3,138	**3,352**	**3,427**	**3,298**	**3,072**
Operating income	**265**	**382**	**194**	**95**	**59**
Non-recurring items		(358)			
Net income	**265**	**24**	**194**	**95**	**59**

This table illustrates the reality that our membership income does not cover our staff costs and we are reliant on funeral income, commercial income from letting part of our premises and philanthropy to make ends meet. There has been an increasing trend over recent years for philanthropy to be directed to specific projects and we are in real need of members to consider supporting the operations of the Synagogue on an unrestricted basis if we are to maintain our level of activities.

Fundraising

We continue to rely on the generosity of our members to support many of the Synagogue's activities. We hold an annual High Holy Day appeal which raised £137,000 in 2020. We also raised £64,000 in our Chanukah appeal to fund the costs of technical equipment to enhance the quality of our broadcasts of services and other Synagogue events. Members continued to donate significant sums to our appeal to restore the fabric of our beautiful Sanctuary. The pandemic caused a delay in relaunching our patrons' programme which will now happen during 2021.

Management of Risk

The Trustees acknowledge the management of risks faced by the Synagogue as a prime responsibility. Detailed consideration of risk is delegated to the Executive Director who operates a risk management policy established some years ago but updated regularly. These risks include legislative and regulatory requirements as well as third party, governance, management, financial and operational risks. We also face the very real risk posed by the Covid-19 pandemic and the potential impact on our financial position.

The principal financial risk facing the charity is maintaining income from its congregation at a sufficient level to carry out all the activities and services it wishes to offer and which we believe its Congregation wants. In line with other synagogues, this is an increasing challenge and we have adopted a strategy of seeking alternative sources of income, in addition to encouraging philanthropy, by obtaining revenues from our premises by leasing space and providing room hire opportunities It is also our policy to ensure that anyone who wishes to be part of a synagogue community but cannot afford to pay based on our membership fees scales is able to contribute what they can afford. Ultimately, if it appears that our revenue cannot cover our costs, the Trustees are prepared to reduce the services we offer to ensure that we carry on our remaining activities whilst remaining solvent.

Future Plans

Whilst the Covid-19 pandemic has caused some stress to our financial position and we are currently carrying out an internal financial review, the Synagogue does not expect to introduce any radical changes to its operations in the short to medium term. That said, we will continue to monitor our levels of expenditure very closely and take further action if appropriate. The longer term has uncertainties of which we can only make educated guesses right now, and measures to deal with actual and/or anticipated adverse impacts may be appropriate. We are building up a stronger on-line presence and this may play a continuing role in our offerings, even post Covid-19.

Our Board and new Senior Rabbis will wish to determine whether any material changes are appropriate. Our relationship with Reform Judaism will continue to be kept under review. The Synagogue will be looking at more engagement by the younger generations. We have consulted our membership quite widely over the past few years about their views on the activities of the Synagogue and will gradually make some of the changes suggested by them. These will be announced in the months ahead. Greater engagement with our Congregation will be a necessity if we are to continue our flagship status as a Central London synagogue.

We have been successful in raising most of the funds required for restoration work in our Synagogue building and will be commencing works in February 2023, as we did not want to disrupt Bnei mitzvah and weddings planned for late 2020, 2021 and 2022, some of which have been deferred due to Covid -19.

Structure, Governance and Management

The Charity is a company limited by guarantee. Its governing documents are its Memorandum and Articles of Association together with detailed Rules. The Charity is run by its Directors who are also the Trustees of the Charity. The Trustees are elected by the congregation of the Synagogue.

The Company has a wholly owned subsidiary, WLS Seymour Place Limited, the principal activity of which is to develop the air space rights above the Seymour Place building. This subsidiary was largely dormant during 2020, incurring minor amounts of expenditure and has not been consolidated with these accounts.

The senior staff responsible for the management and operations of the Synagogue report to the Board of Directors. During 2020 they were the rabbinic team led for most of the year by our co-senior Rabbis and the other staff and operations led by the Executive Director, Stewart Sether. The professional teams who run the charitable activities listed in the Objectives and Activities section of this report are managed by and report to the senior staff.

The Directors meet at least six times each year and if important decisions are required and a Board meeting is not scheduled to occur in sufficient time, the Trustees are consulted by email. An Executive Group comprising the co-senior Rabbis, Executive Director, Chairman, Treasurer, Brad Altberger, a Board member and our President, Mark Fox met regularly.

Other committees are established to consider other areas of importance such as a Rabbinic Appointments Committee (on this occasion to select our new rabbinic team to work with our co-senior rabbis, education, religious ritual, membership and social care); these committees report on their deliberations to the Board.

New trustees are provided with Charity Commission guidance on acting as a trustee.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Andrew Stone	
David Marks	
Bradley Altberger	(Appointed 17 June 2020)
Alison Edelshain	(Appointed 17 June 2020)
Timothy Angel CBE	(Appointed 17 June 2020)
Joan Arnold	
Tamara Barnett	(Appointed 17 June 2020)
Liliane Chan	(Appointed 12 October 2020)
David Chapman	
Rosalind Copisarow	(Resigned 16 June 2020)
Vivien Feather	
James Fletcher	(Resigned 16 June 2020)
David Gasperow	
Henrietta Hughes OBE	(Resigned 16 June 2020)
Katie Hyman	(Resigned 16 June 2020)
Michael Israel	(Resigned 16 June 2020)
Monica Jankel	(Resigned 16 June 2020)
Lady Hannah Lowy-Mitchell	(Appointed 17 June 2020)
Julian Markson	(Appointed 11 May 2021)
Sylvia Mingay	
Patrick Mocatta	(Resigned 12 July 2020)
Wendy Pollecoff	(Appointed 1 January 2021)
Steven Rowe	(Appointed 12 October 2020; Resigned 17 March 2021)
Richard Slowe	(Appointed 23 February 2020)
Isabelle Tarsh	(Appointed 17 June 2020)
Margaret Thurer	
Marie Van Der Zyl	(Resigned 21 April 2020)
Peter Vogl	(Appointed 17 June 2020)
Oliver Walton	(Resigned 11 October 2020)

Going Concern Basis

The Trustees have considered the effect of the COVID-19 outbreak that has been spreading throughout the world from early 2020 on the Charity's activities. Like many other charities, the outbreak has caused disruption to the Charity's activities including the closure of the Synagogue building and an adaptation to virtual services, staff working from home and some being furloughed, changes to funeral arrangements and postponement of life cycle events. The Trustees understand that these issues could have a detrimental effect on the finances of the Charity but, with the support of many generous donors, are satisfied that the Synagogue has managed its resources carefully to mitigate the risk.

Reserves

The Synagogue does not have any free reserves, as defined by the Charity Commission, as the reserves are tied up in the Synagogue buildings. This is not a critical issue because of the regularly paid subscription income but it is something that the Trustees will need to address if subscription income continues to decline in real terms. It is the aim of the Trustees to put the Synagogue in a position of being able to build up reserves for the future and various ways of doing so continue to be explored. This has included the establishment of a separate charity, The West London Synagogue Endowment Fund Trust which will shortly be embarking on a legacy campaign with the hope and intention of attracting legacies and other major gifts which can be invested and managed by independent trustees who will provide the Synagogue with a regular source of funding in the future.

The total funds held by the Charity at 31 December 2020 were £6,408,000 of which £1,105,000 represented restricted funds.

Disclosure of Information to the Auditors

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

This Trustees' Report is approved by and signed on behalf of the Board of Trustees.

Andrew Stone

Dated: 28 May 2021

Trustee and Chairman of the Board

THE WEST LONDON SYNAGOGUE OF BRITISH JEWS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees, who are also the directors of The West London Synagogue of British Jews for the purpose of company law, 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).

Company Law 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, including the income and expenditure, of the charitable company 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 UK 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 adequate 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE WEST LONDON SYNAGOGUE OF BRITISH JEWS

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE WEST LONDON SYNAGOGUE OF BRITISH JEWS

Opinion

We have audited the financial statements of The West London Synagogue of British Jews (the 'charity') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 FRS 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 charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the 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, except to the extent otherwise explicitly stated in our report, 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; 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, who are also the directors of the charity for the purpose of company law, 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 liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 and the 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.

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, in particular in relation to bad debt provisions.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Testing key income lines, in particular cut-off, for evidence of management bias.
- Assessing the validity of the classification of income, expenditure, assets and liabilities between unrestricted, designated and restricted funds.
- Obtaining third-party confirmation of material bank and loan balances.
- Documenting and verifying all significant related part balances and transactions.
- Reviewing documentation such as the charity board minutes for discussions of irregularities including fraud.
- Testing all material consolidation adjustments.

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 the trustees of the charity.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

HW Fisher LLP

Andrew Rich (Senior Statutory Auditor)
for and on behalf of HW Fisher LLP

Chartered Accountants
Statutory Auditor
Acre House
11-15 William Road
London
NW1 3ER
United Kingdom

1/6/21

THE WEST LONDON SYNAGOGUE OF BRITISH JEWS

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	**Unrestricted funds general 2020**	**Unrestricted funds designated 2020**	**Restricted funds 2020**	**Total 2020**	Unrestricted funds general 2019	Unrestricted funds designated 2019	Restricted funds 2019	Total 2019
		£'000	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**
Income and endowments from:									
Donations and legacies	**3**	1,459	-	823	2,282	1,486	251	611	2,348
Incoming resources from charitable activities	**4**	684	-	-	684	969	-	-	969
Investment income	**5**	315	-	-	315	351	-	-	351
Other incoming resources	**6**	122	-	-	122	66	-	-	66
Total income		2,580	-	823	3,403	2,872	251	611	3,734
Expenditure on:									
Raising funds	**7**	122	-	-	122	141	-	-	141
Charitable activities	**8**	2,346	-	670	3,016	2,586	-	625	3,211
Material other expenditure	**13**	-	-	-	-	358	-	-	358
Total resources expended		2,468	-	670	3,138	3,085	-	625	3,710
Gross transfers between funds		-	-	-	-	-	(25)	25	-
Net income for the year/ Net movement in funds		112	-	153	265	(213)	226	11	24
Fund balances at 1 January 2020		4,955	226	962	6,143	5,168	-	951	6,119
Fund balances at 31 December 2020		5,067	226	1,115	6,408	4,955	226	962	6,143

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE WEST LONDON SYNAGOGUE OF BRITISH JEWS

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £'000	2020 £'000	2019 £'000	2019 £'000
Fixed assets					
Tangible assets	**14**		6,206		6,224
Current assets					
Debtors	**16**	657		620	
Cash at bank and in hand		849		795	
		1,506		1,415	
Creditors: amounts falling due within one year	**18**	(699)		(824)	
Net current assets			807		591
Total assets less current liabilities			7,013		6,815
Creditors: amounts falling due after more than one year	**19**		(605)		(672)
Net assets			6,408		6,143
Income funds					
Restricted funds	**20**		1,115		962
Unrestricted funds					
Designated funds	**21**	226		226	
General unrestricted funds		5,067		4,955	
			5,293		5,181
			6,408		6,143

The financial statements were approved by the Trustees on 28 May 2021

.....
Andrew Stone
Trustee

.....
David Marks
Trustee

Company Registration No. 08578248

THE WEST LONDON SYNAGOGUE OF BRITISH JEWS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020		2019	
		£'000	£'000	£'000	£'000
Cash flows from operating activities					
Cash absorbed by operations	**26**		(196)		(176)
Investing activities					
Purchase of tangible fixed assets		(49)		(30)	
Investment income received		315		351	
Net cash generated from investing activities			266		321
Financing activities					
Repayment of bank loans		(16)		(19)	
Net cash used in financing activities			(16)		(19)
Net increase in cash and cash equivalents			54		126
Cash and cash equivalents at beginning of year			795		669
Cash and cash equivalents at end of year			849		795

1 Accounting policies

Charity information

The charity is a private company limited by guarantee incorporated in England and Wales. In the event of the company being wound up, the maximum amount which each member is liable to pay is £1. The registered office is 33 Seymour Place, London, United Kingdom, W1H 5AU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 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)". The charity is a Public Benefit Entity as defined by FRS 102.

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 £'000.

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

Consolidated financial statements have not been prepared as the inclusion of the charity's sole subsidiary in a set of financial statements would not be material for the purpose of giving a true and fair view.

1.2 Going concern

The Trustees have considered the effect of the Covid-19 outbreak. The Trustees accept that the outbreak is causing and will continue to cause some disruption in the way the Synagogue operates. The financial position of the Synagogue is under continual review and where necessary, cost saving actions have been taken and will continue to be considered to mitigate any possible financial damage. The Trustees have prepared cash flow forecasts which demonstrate that the Synagogue can continue to operate within its current bank facilities for at least the next twelve months following the date of approval of these financial statements. The Trustees consider that they have adequate resources to meet all obligations as they fall due. In the unlikely event that this is not the case, the Trustees are confident that financing options would be available along with cost cutting measures which would allow the Synagogue to continue in operation

The Trustees have a reasonable expectation that the Synagogue has adequate resources to continue in operation for the foreseeable future. The Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) in the period when the charity is legally entitled to it after any performance conditions have been met, the amount can be measured reliably, and is is probable that income will be received.

1 Accounting policies

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Wherever possible costs are directly attributed to these headings. Costs common to more than one area are apportioned on the basis of staff time spent on each area.

The cost of generating funds are those costs incurred in trading activities and those incurred in support of the activities of the charity. These have been allocated to the charitable activities on a basis that fairly reflects the true use of those resources within the organisation.

Governance costs are those incurred in the governance of the charity and are primarily associated with the constitutional and statutory requirements.

1.6 Tangible fixed assets

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

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

Freehold property	Nil
Roof costs	10% straight line
Furniture and equipment	3.33%, 4%, 20% or 25% straight line
Cemetery capital costs	2% straight line

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

Heritage assets have not been recognised in the financial statements, as significant costs are involved in the reconstruction or analysis of past accounting records, which are onerous compared with any additional benefit derived from recognising these items in the balance sheet.

Heritage assets are assets that are of historical or religious importance that are held to further the preservation, conservation and educational objectives of the Synagogue and contribute to culture and education. These assets are integral to the activities of the Synagogue and are unique in terms of their religious and historic significance.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and bank overdrafts.

1.9 Financial instruments

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

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1 Accounting policies

1.10 Employee benefits

The Synagogue operates a defined contribution scheme for the benefit of certain of its employees. Contributions payable are charged to the Statement of Financial Activities in the year they are payable.

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

1.11 Leases

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

1.12 Burial Grounds

As in previous years, no depletion provision is considered necessary by the Trustees in respect of land used for burial.

1.13 Government grants

Government grants are accounted for under the accrual model and are recognised at the fair value of the amount received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. Government grants are being received under the Coronavirus Job Retention Scheme designed to compensate for staff costs. Amounts received or receivable are recognised in the statement of financial activities over the same period as the costs to which they relate.

2 Critical accounting estimates and judgements

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

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

The calculation of the bad debt provision is a critical accounting estimate. This is based on an assessment of how many members will be unable to pay their annual subscriptions.

A portion of the freehold property owned by the charity is let out for rental income. The charity has not treated this separately from the freehold property as the investment property component cannot be reliably measured.

3 Donations and legacies

	Unrestricted funds general 2020 £'000	**Restricted funds 2020 £'000**	**Total 2020 £'000**	Unrestricted funds general 2019 £'000	Unrestricted funds designated 2019 £'000	Restricted funds 2019 £'000	Total 2019 £'000
Donations and gifts	258	823	1,081	144	-	611	755
Legacies receivable	-	-	-	3	251	-	254
Membership fees	1,201	-	1,201	1,339	-	-	1,339
	1,459	823	2,282	1,486	251	611	2,348

4 Incoming resources from charitable activities

	Rabbinic and synagogue 2020 £'000	Funeral and cemetery 2020 £'000	Education 2020 £'000	Total 2020 £'000	Rabbinic and synagogue 2019 £'000	Funeral and cemetery 2019 £'000	Education 2019 £'000	Total 2019 £'000
Sales within charitable activities	34	581	69	684	84	796	89	969

5 Investment income

	Unrestricted funds general 2020 £'000	Unrestricted funds general 2019 £'000
Rental income	315	351

6 Other incoming resources

	Unrestricted funds general 2020 £'000	Unrestricted funds general 2019 £'000
Other income	122	66

Included within other income are amounts totalling £73,630 received under the Coronavirus Job Retention Scheme as a government grant.

7 Raising funds

	Unrestricted funds general 2020 £'000	Unrestricted funds general 2019 £'000
Fundraising		
Staff costs	122	141
	122	141

8 Charitable activities

	Rabbinic and Synagogue 2020 £'000	Funeral and Cemetery 2020 £'000	Education and Community 2020 £'000	Total 2020 £'000	Rabbinic and Synagogue 2019 £'000	Funeral and Cemetery 2019 £'000	Education and Community 2019 £'000	Total 2019 £'000
Staff costs	616	-	162	778	745	-	146	891
Direct costs	537	309	165	1,011	439	313	209	961
Legal and professional	78	-	-	78	138	-	-	138
	1,231	309	327	1,867	1,322	313	355	1,990
Grant funding of activities (see note 9)	77	-	-	77	130	-	-	130
Share of support costs (see note 10)	592	-	198	790	674	-	223	897
Share of governance costs (see note 10)	192	-	90	282	146	-	48	194
	2,092	309	615	3,016	2,272	313	626	3,211
Analysis by fund								
Unrestricted funds - general	1,559	305	482	2,346	1,832	309	445	2,586
Restricted funds	533	4	133	670	440	4	181	625
	2,092	309	615	3,016	2,272	313	626	3,211

9 Grants payable

	Rabbinic and Synagogue 2020 £'000	Rabbinic and Synagogue 2019 £'000
Grants to institutions:		
Movement for Reform Judaism	74	127
Board of Deputies	3	3
	77	130

10 Support costs

	Support costs	**Governance costs**	**2020**	Support costs	Governance costs	2019
	£'000	**£'000**	**£'000**	£'000	£'000	£'000
Staff costs	389	169	558	396	156	552
Depreciation	68	-	68	77	-	77
Premises, administration, finance and other costs	333	-	333	424	-	424
Audit fees	-	26	26	-	28	28
Accountancy	-	22	22	-	4	4
Legal and professional	-	65	65	-	6	6
	790	282	1,072	897	194	1,091
Analysed between						
Charitable activities	790	282	1,072	897	194	1,091

Governance costs includes payments to the auditors of £26,285 (2019: £28,100) for audit fees. In addition, £21,765 (2019: £4,020) was paid in the year for non audit services.

11 Trustees

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

12 Employees

The average monthly number of employees during the year was:

	2020 Number	**2019 Number**
Synagogue activities	64	68

Employment costs	**2020 £'000**	**2019 £'000**
Wages and salaries	1,251	1,362
Social security costs	136	143
Other pension costs	79	79
	1,466	1,584

The key management personnel of the charity comprises the Trustees, the Senior Rabbis, the Executive Director, the Director of Finance and the Head of Jewish Education Programmes. The Trustees do not receive any remuneration. Remuneration of key management personnel (excluding trustees) amounted to £406,855 (2019: £330,956) in the year.

12 Employees

The number of employees whose remuneration was £60,000 or more were:

	2020 Number	2019 Number
£60,001 - £70,000	1	-
£70,001 - £80,000	-	1
£80,001 - £90,000	2	-
£90,001 - £100,000	-	1
£100,001 - £110,000	-	1
£110,001 - £120,000	1	-

Contributions totalling £38,769 (2019: £21,694) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

13 Material other expenditure

Material other expenditure consists of balances written off in the previous year relating to amounts owed from group undertakings.

14 Tangible fixed assets

	Freehold property	Roof costs	Furniture and equipment	Cemetery capital costs	Total
	£'000	£'000	£'000	£'000	£'000
Cost					
At 1 January 2020	5,330	143	1,128	286	6,887
Additions	7	-	42	-	49
At 31 December 2020	5,337	143	1,170	286	6,936
Depreciation and impairment					
At 1 January 2020	-	143	464	56	663
Depreciation charged in the year	-	-	62	5	67
At 31 December 2020	-	143	526	61	730
Carrying amount					
At 31 December 2020	5,337	-	644	225	6,206
At 31 December 2019	5,330	-	664	230	6,224

15 Heritage assets

The charity for many years held assets of historical and cultural importance.

These assets are considered to be heritage assets. Due to the nature of these heritage assets, it was previously not possible to place a reliable value on them, and the trustees followed the Statement of Recommended Practice (SORP) which allows heritage assets to be excluded from the financial statements if there is no reliable estimate of value and it would be reasonably costly to obtain such a valuation.

Two of the cemeteries are integral to the activities of the Synagogue and are unique in terms of their religious and historic significance. They consist of:

- Balls Pond Road Cemetery
- Hoop Lane Cemetery

16 Debtors

	2020	2019
Amounts falling due within one year:	**£'000**	**£'000**
Trade debtors	528	594
Other debtors	5	-
Prepayments and accrued income	124	26
	657	620

Included within trade debtors is a provision of £80,078 (2019: £91,147) against potential bad debts relating to subscription income.

An amount of £71,152 (2019: £54,602) was written off during the year. This amount has been written off against membership income.

17 Loans and overdrafts

	2020	2019
	£'000	**£'000**
Bank loans	346	362
Payable within one year	16	13
Payable after one year	330	349

The bank loans are secured by fixed charges over freehold property.

The long term bank loans are for a term of 20 years from the draw down date of 21/12/2015. The rate of interest for the variable rate loan is the bank's base rate plus a margin of 2.75%. The rate of interest for the fixed rate loan is 4.65%. All interest rates are subject to review after 10 years. The loans are repayable in monthly instalments.

18 Creditors: amounts falling due within one year

	Notes	2020 £'000	2019 £'000
Bank loans	**17**	16	13
Other taxation and social security		35	37
Trade creditors		57	50
Other creditors		193	247
Accruals and deferred income		398	477
		699	824

Deferred income relates to advanced donations (£15,000), advanced subscriptions (£20,400) and rental income paid in advance (£45,378).

19 Creditors: amounts falling due after more than one year

	Notes	2020 £'000	2019 £'000
Bank loans	**17**	330	349
Other creditors		250	250
Accruals and deferred income		25	73
		605	672

20 Restricted funds

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

		Movement in funds				Movement in funds		
	Balance at 1 January 2019	Incoming resources	Resources expended	Transfers	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 31 December 2020
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Care and education	266	177	(181)	25	287	106	(133)	260
Cemetery maintenance	88	-	(4)	-	84	-	(4)	80
Activities of the synagogue	597	434	(440)	-	591	717	(533)	775
	951	611	(625)	25	962	823	(670)	1,115

Care and Education Fund
These funds are to provide education for the whole community, including the libraries, educational holidays and training.

Cemetery Maintenance Fund
These funds are brought about from the previous sale of land and monies given for individual grave maintenance, to be used solely for the upkeep of tombstones and grounds in Balls Pond Road and Hoop Lane Cemeteries.

Activities of the Synagogue Fund
These funds are to further the programmes of the Synagogue, including individual funds for maintaining the buildings for security and for other projects and programmes.

21 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds	
	Incoming resources	Transfers	Balance at 1 January 2020	Incoming resources	Balance at 31 December 2020
	£'000	£'000	£'000	£'000	£'000
Lyons Learning Project	25	(25)	-	-	-
Social care	100	-	100	-	100
Building fund	126	-	126	-	126
	251	(25)	226	-	226

These funds were received from a charitable trust and have been designated upon receipt to further the programmes of the Synagogue, details of which can be seen above.

22 Analysis of net assets between funds

	Unrestricted funds 2020 £'000	Designated funds 2020 £'000	Restricted funds 2020 £'000	Total 2020 £'000	Unrestricted funds 2019 £'000	Designated funds 2019 £'000	Restricted funds 2019 £'000	Total 2019 £'000
Fund balances at 31 December 2020 are represented by:								
Tangible assets	6,206	-	-	6,206	6,224	-	-	6,224
Current	(534)	226	1,115	807	(597)	226	962	591
Long term liabilities	(605)	-	-	(605)	(672)	-	-	(672)
	5,067	226	1,115	6,408	4,955	226	962	6,143

23 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020 £'000	2019 £'000
Within one year	13	15
Between two and five years	2	15
	15	30

Lessor

The operating leases represent leases of property to third parties. The leases are negotiated over terms of 15.5 years, with an option to exercise a break clause in August 2024. All leases include provision for five-yearly upward rent reviews according to prevailing market conditions.

23 Operating lease commitments

At the reporting end date the charity had contracted with tenants for the following minimum lease payments:

	2020 £'000	2019 £'000
Within one year	117	117
Between two and five years	311	427
	428	544

24 Related party transactions

During the year legal and professional costs totalling £54,444 were paid to Ince Gordon Dadds LLP. At the start of the year a partner of Ince Gordon Dadds LLP was also an active trustee of The West London Synagogue of British Jews. This trustee resigned on 21 April 2020, prior to this date a total of £3,600 was paid to Ince Gordon Dadds LLP, all subsequent costs were incurred following the resignation of said mentioned trustee.

25 Subsidiaries

Details of the charity's subsidiaries at 31 December 2020 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct	% Held Indirect
WLS Seymour Place Limited	England and Wales	Property related business	Ordinary	100.00	

The company registration number of WLS Seymour Place Limited is 09347748.

Disregarding intercompany items, the company had net assets at 31 December 2020 of £829. During the year, the company recognised an overall loss of £72.

26 Cash generated from operations

	2020 £'000	2019 £'000
Surplus for the year	265	24
Adjustments for:		
Investment income recognised in statement of financial activities	(315)	(351)
Depreciation and impairment of tangible fixed assets	67	77
Movements in working capital:		
(Increase)/decrease in debtors	(37)	227
(Decrease) in creditors	(176)	(153)
Cash absorbed by operations	(196)	(176)

27 **Analysis of changes in net funds**

	At 1 January 2020	Cash flows	At 31 December 2020
	£'000	£'000	£'000
Cash at bank and in hand	795	54	849
Bank loans falling due within one year	(13)	(3)	(16)
Bank loans falling due after more than one year	(349)	19	(330)
	433	70	503

This note shows the movement of the charity's cash reserves excluding other borrowings.