

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.

Statement of Trustees' responsibilities 28 February 2025

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
Alison Edelshain (Oct 24, 2025 15:50:12 GMT+1)

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 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	
		<u>1,396</u>		<u>1,948</u>	
Creditors: amounts falling due within one year	15	<u>(567)</u>		<u>(397)</u>	
Net current assets			<u>829</u>		<u>1,551</u>
Total net assets less current liabilities			<u>7,035</u>		<u>7,669</u>
Creditors: amounts falling due after more than one year	16		<u>(132)</u>		<u>(148)</u>
Net assets			<u>6,903</u>		<u>7,521</u>
Funds					
Restricted funds	17		1,024		1,235
<i>Unrestricted funds</i>					
Designated funds	18	226		226	
General funds		<u>5,653</u>		<u>6,060</u>	
			<u>5,879</u>		<u>6,286</u>
			<u>6,903</u>		<u>7,521</u>

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.