

FPS ANNUAL REPORT 2023



WHO'S WHO AT FPS 2022-2023

Life President	Sheila King Lassman and Alan Banes
President	Paul Silver-Myer
Vice-Presidents	Renzo Fantoni; Josie Kinchin; Alex Kinchin-Smith; Laura Lassman; Lionel King Lassman; Andrea Rappoport; Joan Shopper; Cathy Burnstone
Directors	Chair: Tamara Joseph Vice-Chair: Beverley Kafka Treasurer: Roy Balint-Kurti Honorary Secretary: Paula Kinchin-Smith
Board	Gordon Greenfield, Samantha King, James Levy, Lesley Urbach, Sharon Michael, Margot Katz
Professional	Rabbi: Rabbi Rebecca Birk Emeritus Rabbi: Rabbi Dr Frank Hellner Musicians in residence: Franklyn Gellnick, Dean Staker, Natasha Kafka
Operations	Administrator: Caroline Bar-Gal Cleaner: Gracielle Wolf Garcia

BEIT TEFILLAH By Alexandra Gellnick, chair, Beit T'Fillah

The Committee at present has the following members: Alexandra Gellnick (Chair), Rabbi Rebecca, Bobbie Hood, Josie Kinchin, Valerie Joseph, Michael Lassman. The Committee continues to support Rabbi Rebecca with the running of the Services.

Caroline has been of tremendous help in arranging cover for services when Rabbi Rebecca is away. This year the committee produced terms of reference to clarify its role and remit. Dean, Franklyn and Natasha liaise separately with Rabbi Rebecca on the music and continue to provide wonderful musical accompaniment to Services.

In the aftermath of the pandemic, we are still not seeing the attendance in person that we saw in services pre-covid, but we have built on the strength of our hybrid services, and thanks to Rabbi Rebecca's exceptional skills for including both congregations (online and in person) and to our wonderful tech team, we are overall seeing very good numbers.

Josie continues to work extremely hard to produce copies of the various readings that can be shared on the screen and to send out links to prayer books, as we are very aware that not everyone has a copy of Siddur Lev Chadash at home and members continue to join Zoom or watch our streamed services post-pandemic.

Thanks to Valerie Boyd-Hellner for continuing to arrange for Haftarah readers. Valerie Joseph continues her great work dealing with Shabbat mitzvot, supported by our wonderful team of welcomers. Josie continues to host the vast majority of the Services on Zoom. Thanks also, of course, to all those who deal with the technology, trained and led by Michael Lassman and David Lewis.

BT allocated the HHDs mitzvot and agreed the running order of services. All Services were hybrid and ran smoothly thanks to a lot of hard work and organisation by members of the community of the day. Attendance was very high which was a delight after the previous two years of attendance restrictions. In a departure from tradition, our President gave a sermon which was very much enjoyed by everyone.

Hanukkah was a lively extravaganza attended by 100 members, with a latkes bar and live music. Overall 160 members attended events at FPS over the 8 days of Hanukkah. BT decided to use B'Yachad for the civic service, which worked very well. This was a very successful service very much enjoyed by both members and visitors, and one of the highlights was the storytelling by our members who each represented one decade of FPS' existence.

Purim celebrations included a superb tea party and of course the Purim Spiel and Megillah reading were enjoyed by all. Thanks to all involved. Pesach, Tu B'Shvat and Shavuot were great opportunities to get together with our neighbour LJ community SPS, and we hope to do much more of this in the future.

The Czech Scroll Service continues to be an important event in the calendar and thanks to the Committee who liaised with Rabbi Rebecca to make it so successful.

HIGH HOLY DAY CHARITIES by Lesley Urbach with the other ambassadors

The three charities are working together to make a better impact in the synagogue and in our local and wider communities.

Rainbow Centre

The Rainbow Centre is a hub serving the community in Barnet with activities including a weekly food-bank, regular martial arts classes, and a lunch club for children during school holidays. On Mitzvah Day FPS members set up stands at a Welcome Day, with face painting, cupcake decorating, pizza making and a book swap. We met staff and members of the community. In March, we delivered easter eggs, generously donated by FPS members, which were much appreciated by the children that use the Centre. <https://rainbowcentrebarnet.wordpress.com/>

New Israel Fund.

This year's High Holiday donations helped the Tzadek (Justice) Centre in Ramle, one of the mixed Israeli-Arab cities in Israel. The centre organises and trains groups to build bridges between Jews and Arabs. During the year we welcomed this year's NIF Human Rights Awards winners at our Shabbat service and heard about their work, attended their annual dinner and heard about Tzedek's work and its influence on the co-living in Israel's mixed cities in Beit Midrash.

Thank you to all at FPS who supported this partnership over the last 3 years. www.newisraelfund.org.uk

Generation 2 Generation(G2G)

The funding that G 2 G received through the HHD appeal has contributed to enabling its speakers, descendants and close friends of Holocaust survivors, to tell their family Holocaust stories using eye-witness survivor testimony to young people and adults throughout the UK. We secured 3 bookings through the links of members. One member presented at Bet Midrash. We advertise our events in the weekly email and Shofar. We thank Abigail and David Dolan and Adaya Peled for recording L'dor Vador for G2G.

www.Generation2Generation.org.uk

70th ANNIVERSARY CELEBRATIONS by Margot Katz

This year marks the synagogue's 70th anniversary and we are proud to mark this significant milestone with 7 events through the year - one per decade.

January:

Our civic service was attended by the mayor of Barnet, past Rabbis and a large gathering of our FPS family for a very moving service of full of both ritual and reminiscence. Members representing each decade from the '50s up until today shared their stories; fond memories, why they joined, why they have stayed.

March:

Our Purim tea was full of fun with plays, stories, singing and dancing with songs from our wonderful musicians representing 7 decades of musical styles.

Many in the community got baking producing plenty of scones, complete with jam and cream which were all (unsurprisingly) consumed.

April:

Our trip to Brighton, organised by Sam King, took a group of members to join the Brighton & Hove service and to explore the town and beach. All enjoyed the camaraderie of the day and said what an unexpected treat it had been.

Still to come at time of writing (announced regularly in weekly emails and in Shofar):

June 17th:

Our community Barbecue lunch, open to all. Planned to be a casual and relaxed opportunity to mix and mingle and celebrate.

November 2nd:

Our Platinum Jubilee fundraising dinner, with Guest speaker Judge Rob Rinder. Planned to be a sparkling evening of food and music - and an important opportunity to highlight and support our building fund.

December 10th:

Our Chanukah tea Quiz, planned as a warm family occasion to show off our general knowledge and gaming skills.

Through the year:

Our FPS members' stories, filmed and collected into a long-lasting mosaic of why our synagogue is so special.

All the events are organised by an enthusiastic core team spearheaded by Rabbi Rebecca, project managed principally by Josie Kinchin and Jane Greenfield, ably helped by Danielle Brandon-Rocks, Karen Glaser, Paul Silver-Myer, Margot Katz.

There have been, and will still be, wonderful, and much appreciated, additional helpers for each event.

MOGILEV TWINNING REPORT 2023 by Wika Dorosz (Twinning Coordinator)

In the past year FPS co-hosted two successful cultural events which offered our community an opportunity to learn more about Belarus and its Jewish life. The events were organised in collaboration with the Anglo-Belarusian Society, aiming to promote friendship between the Belarusian and Jewish communities in Finchley. Alex Bud (who has joined the twinning committee) was instrumental in forging the link. The first event took place at FPS in January: we heard about the long history of Jews in Belarus from a Belarusian historian and about the once thriving Jewish community in Mogilev; we talked about our twinning through film and photographs; we greeted the Keshet community via zoom link and shared traditional Belarusian food. The second event took place at the beautiful Belarusian wooden church in Woodside Park and focused on cantorial music and the Jewish relationship with the Gypsy community.

FPS continues to support ambitious educational projects in our twinned Keshet community. The funding for the next one has just been approved by our Council. It is called: 'Life is beautiful - Jewish Family Experience' (15 August 2023 - 15 June 2024) and aims at bringing three generations together through informal Jewish education. 35 participants will meet weekly for classes and activities and focus on such topics as: Judaism - Heritage and modernity; Diversity in the world Jewish communities; Israel; Jewish music and Jewish movies months and Jewish life cycle events, including B'nei Mitzvah and a family Shabbaton.

Mila Izakson, the Keshet chairperson, acknowledges that: 'Thanks to the continuing FPS support over recent years, the "Keshet" congregation has developed and grown. Due to the current situation several active families made Aliyah to Israel. We are sure that participating in our projects, made possible with the help of FPS, made these new members of Israeli society more Jewishly literate and spiritually connected to Judaism.'

Ivriah by Paula Kinchin-Smith

Ivriah continues to meet every week during term time for fun, learning and community connections. Since Zoe's departure it has been ably led by our senior teachers Natasha Kafka and John Rubinstein. We have some very committed and talented young teachers and enthusiastic young assistants. Our B'nei Mitzvah class is a very strong group of engaged young people who enjoy learning and debate every Shabbat and come together with Rabbi Rebecca and their families for family learning once a month. Our younger group enjoy learning creatively and have covered many and varied topics over the year. Both groups have made good progress with their Hebrew learning under John's direction and teaching.

We find that many of our families have a number of commitments on the weekends and find it difficult to attend Ivriah regularly; numbers of regular attendees are lower than they have been in recent years and although we have a committed core of young people, we would love to increase these numbers.

We are delighted to have recently appointed Michael Walton as our new Community Education Manager. He has already begun working with Rebecca to plan activities for September and will take over more formally in August.

Huge thanks must go to the whole Ivriah team and most especially Natasha and John for their talent and commitment.

FPS BOOK GROUP by Sheila King Lassman

Our book group has for too long been zoom-laden, showing every speaker in close-up as if delivering a monologue, robbing us of the lively discussion we have enjoyed over many years. At last we are together again under one roof.

We may have been confined socially by our computers, but we have gone far and wide with our reading: from Cyprus to the Ukraine, to South Africa and Canada, to Germany and a foray into pre-revolutionary Russia. On to Afghanistan pre-and post-911. From the Trojan Wars to contemporary London.

From our year of fascinating reading, I see that although our choices are diverse, many are centred on seemingly insoluble conflict, whether open or hidden. The Promise by Damian Galgut, is the story of one Afrikaner family after Apartheid. We saw what appeared to be an uneasy relationship with their black servant and their neighbours. All the Rivers by Dorit Rabinyan is about the love between an Israeli Palestinian and an Israeli Jewish woman living in New York and the impossibility of its survival when they go home. Conflict between erstwhile good neighbours of different ethnicity is the theme of The Island of Missing Trees by Elif Shafak. Another love story set in mid-twentieth century Cyprus during the civil war. A Turkish girl and her Greek boyfriend are forced into a clandestine relationship which can only develop and flourish if they leave the island. In London they are free but even after decades the shadow of ethnic conflict is never far away. A sapling fig tree from Cyprus accompanies them and is a major protagonist. To some of our group, this felt like an unnecessary intrusion, while others delighted in its magical quality.

We are blessed to have Edgar Jacobsberg as our scribe. His reviews of each meeting are elegant and succinct. They serve to remind us that we have been going for 20 years and still look forward to our meetings.

BOARD OF DEPUTIES By Stanley Volk

The BOD has a wide campaigning role. Along with the other 260, your FPS representatives regularly attend the monthly meetings, to listen, discuss and input into the many issues our communities are facing. Janet advises on Family Law and sits on the Defence committee. I often take the mike at meetings to input the Liberal perspective.

It continually responds and monitors Anti-Semitism and Discrimination both at home and abroad, promoting and defending the religious and civil liberties of all strands of British Jewry. We now engage with the UN to combat antisemitism on the world stage. We have applied to be an accredited NGO at the UN, which would allow us to engage formally in consultations and speak on the issues that matter to us, at bodies such as the Human Rights Council.

We recently campaigned for the Church of England to sanction the activities of Stephen Sizer, a rogue vicar who had been posting unacceptable material online. At a hearing last year, after the Board gave evidence, the Church of England removed Sizer from serving as a minister until 2030.

We have completely revamped the Board of Deputies Jewish Living Experience Exhibition, designed to educate non-Jews about the Jewish way of life. It goes on tour round the country this year, visiting Bournemouth, Sefton, Brighton, Hounslow and Finchley. We have worked for the banning of the Islamic Revolutionary Guard Corps, an arm of the Iranian regime which funds terror. Five senior IRGC members have now been sanctioned – and we continue to push for full bans.

Part of our work is to connect British synagogues with those abroad to celebrate our joint heritage. David Mendoza-Wolfson led a mission with cross-denomination representation, supported by the German Foreign Ministry, to explore opportunities with the Germany community. President Marie van der Zyl hosted an interfaith Seder for members of all the UK's major faith groups.: "Such events can only bring us closer together."

President Marie van der Zyl led a delegation of communal representatives to petition His Majesty King Charles III ahead of his Coronation. She read an address, in the name of the Board of Deputies and the Anglo-Jewish Association, congratulating the King following his accession to the throne. We are also proud that Marie was invited to represent the Jewish community at the coronation of King Charles III and Queen Camilla.

Your continued support for the important work of the BOD is not only welcomed but essential.

GENERAL PURPOSES COMMITTEE by Barbara R Shulman

Our main project, as outlined below by Angela Wharton, was the rejuvenation of the Memorial Garden.

In addition we streamlined the library, the kitchen and the shed, restored the Siddurim (which is ongoing) and cleaned the silverware.

The FPS Shop, previously contained in a cabinet in the hall, was relocated to a newly erected small display cabinet next to the Siddurim bookcase in the Sanctuary and the stock slim lined.

A busy year with lots achieved.

barbara@fps.org

FPS MEMORIAL GARDEN by Angela Wharton

The Memorial Garden at the top of our drive had unavoidably become very neglected. So last autumn we removed all the Memorial Plaques and found many were either damaged and - by consulting old records – discovered many others were missing. Having received generous donations from congregants Anthony Kay and the Segal Family we had sufficient funds to take stock of which Plaques required replacement and new ones were ordered together with a Central Plaque honouring these donations in our 70th anniversary year. The Garden was cleared and replanted by our Landscape Gardener congregant James Law and his gardeners ready for spring.

flowering in time for the Civic Service in January and the Plaques were re-laid by members of the General Purposes Group.

The spring flowering has now flourished to such an extent that the Plaques are becoming submerged by their beauty! Gardens never stand still and as the weather improves we must make sure it is kept under control. Although we employ a gardener the budget is limited and we are putting out a plea for congregants/friends to offer a few hours of light weeding on an ad hoc basis – no appointments are necessary, just arrive with a trowel/fork, gloves and if necessary wellies. This Garden needs to remain Memorable.

MUSIC

Dean, Franklyn and Natasha continue to provide vocal and instrumental accompaniment for services, along with invaluable, voluntary contributions from Gabi Luxon during the High Holy Days, Beverley Aarons from time to time, and, of course, the legendary Shabbat Resouled band once a month.

Our musicians continue to blend various musical traditions throughout the year, juxtaposing 19th-century liturgical music with transcriptions from 'Hamilton,' as well as original compositions from Dean and Franklyn. They also provide musical entertainment at other times - such as for Chanukah, Purim, social gatherings, and fundraising events.

FOOD BANK AID: *'Every little helps'* by Margot Katz

Our chosen charity for 2020-2022, we still hold Foodbank Aid close to our hearts and members continue to drop food off at FPS for pick-up and delivery to the Foodbank Aid hub in Finchley. Our contributions are always welcomed hugely and warmly.

The impact the charity is making:

- ✓ £3.0 million given out in goods
- ✓ 14,000 people supported each week
- ✓ 48,000 items given out each week
- ✓ 4000 children supported each week

Our congregation are touched by this charity and we always remember that to us it's just a few tins or boxes (non-perishable) but to someone somewhere in London, it's another meal for their family.

For more information, check out [foodbank aid.org.uk](https://foodbankaid.org.uk) for the latest & lists of what they need, or visit their Facebook page

SECURITY by Chris Nash

Over the past nine months, I have reviewing FPS security procedures, in collaboration with FPS Council, Staff, Principal (our security partner) and the CST.

Since Phil had stepped down from council as security rep, there has something of a void with nobody on council having taking ownership of the portfolio. As we emerged from Covid and returned to busy life, it became evident that there were an increasing number of problems arising from this.

Security is often thought of in terms of filling rotas. It's much broader than this. My review focused on 'the 3 P's' being Property, Procedures and Personnel.

Property focuses on physical aspects such as looking at entry to the building, as well as the operation of our gates and new cameras.

Procedures looks at operational matters, such as how we work on Shabbat – both in regular times and in the case of realistic disaster scenarios. We have also thought more broadly about other events held at FPS.

Personnel is around training – there is little purpose in having great processes if the relevant people don't know what they are. There is still a little work to do, especially on the training front – but my aim in the next three months or so to complete my report and implementation, so that the next BAU security officer has a firmer base on which to build.

WALKING GROUP by Chris Nash

For the past 18 months or so, I have run the FPS Walking Group. We are a friendly and sociable group and meet at 10am on the 4th Sunday of each month. Our walks are designed to be relatively short (generally around three miles), not muddy and easily accessible, starting from local transport hubs with bus and rail connections. We often stop for a coffee afterward.

Many folk are surprised to discover just how much lovely countryside there is on our doorstep, be in the Highgate Woods, Hampstead Heath, Dollis/Mutton Brook or the lakes just outside Barnet. Top marks if you know where in Barnet you can find an ampitheatre?

One particularly memorable moment was a walk just on the day before Rosh Hashanah, where we were transported back to biblical times on seeing a ram in the thicket bush.

ADULT LEARNING – by Adrian Lister

Beit Midrash talks, online on Thursday evenings, were as follows:

January 27th (Holocaust Memorial Day): Janine Webber BEM – One Day

February 10th: What if...?' The Holocaust, Uyghur Genocide and our moral responsibility today. Father and daughter Kerim and Dilnaz in conversation with grandfather and granddaughter Steven Frank and Maggie Fleet, facilitated by Richard Greene

February 24th: Nadia Ragozhina in conversation on her book Worlds Apart

March 24th: Ernie Hunter – Ordinary Germans in Extraordinary Times

May 5th for six weeks: Rabbis Rebecca Birk and Rene Pfertzel – Finding Solace and Energy in an unsettling world: Using the tradition of Musar to navigate our reactions and our comfort (jointly with Kingston Liberal Synagogue)

June 30th: Lesley Urbach – Herbert Morrison: friend of the Jews, xenophobe or antisemite?

July 13th: Beit Midrash outing – guided tour of the Wiener Holocaust Library

November 10th: Lesley Urbach / G2G – Letters from Berlin: The story of Helga Lemer, who escaped Berlin in 1939 to become a domestic servant in England

December 8th: Zarlacht Halaimzai – Amna, supporting the psychosocial wellbeing of refugees

Café Ivriah discussions continued online at 10 am on Sunday mornings:

January 16th: Rabbi Rebecca Birk - Moses & Yitro: When Torah Seems to Give Good Advice

January 30th: Ann Andrews – Jewish schools – for better or for worse?

February 6th: Rabbi Rebecca Birk - Can Torah inspire us as Liberal Jews?

February 13th: Adrian Lister – Being atheist and Jewish

February 20th: Ann Andrews – Sanctuaries in unlikely places

March 6th: Rabbi Rebecca Birk and Tamara Joseph - To Zoom or not to Zoom?

March 13th: Michael Lassman: Eastern philosophy and Jewish spirituality

March 20th: Ann Andrews – Being there

April 3rd: Tamara Joseph / Barnet Citizens - Clean Air and Mental Health

April 10th: Tamara Joseph / Barnet Citizens – Refugee resettlement in Barnet

April 17th: Sarah Franks – Who plays the Jews?

April 29th: High Holyday charity presentations I

May 8th: Adrian Lister - Kedoshim – Torah ethics for today

May 21st: Rabbi Rebecca Birk – The best and worst of bringing up Jewish children!

June 12th: High Holyday charity presentations II

June 19th: Adrian Lister – More Torah ethics for today

November 12th: Vivi Lachs – London Yiddishtown

December 4th: Adrian Lister & Lesley Urbach - Should we boycott the World Cup? Or Twitter? What use are personal boycotts?

December 10th: Tamara Joseph - Anticipating our Chanukah Rededication party - what moves you in synagogue life?

Café Ivriah Book Chat was launched in September 2002, Saturday mornings at 10 am in the Small Hall:

September 17th: Rabbi Rebecca Birk – Jews Don't Count by David Baddiel

October 22nd: Elijah Michael on his dissertation Rethinking Zionism in its theological sense

November 18th: Rabbi Rebecca – The Shawl by Cynthia Ozick

December 17th: Robin Heller – More than I Love my Life by David Grossman

Walk & Talk every 4th Sunday of the month led by Chris Nash: an easy walk for an hour or so, with good conversation and coffee at journey's end.

Delving into Judaism with Rabbi Rebecca: Wednesdays at 7pm. A weekly adult class exploring the building blocks of Judaism, using a Liberal but creative lens to delve deeper.

Taste of Torah with Rabbi Rebecca: Tuesdays at 10.30 am

Adult Hebrew Classes with Eti Wade: every Wednesday at 1pm on Zoom

B'NEI MITZVAH / KT REPORT By Josie Kinchin and John Rubinstein

We began the 2022/23 programme with the Kabbalat Torah service, the culmination of the two-year programme which follows Bar and Bat Mitzvah. It was a most incredible weekend and it showed how mature these young people had become and we were reminded that, because of Covid, some had their B'nei Mitzvah on Zoom, some managed to get into the building but were only permitted a tiny number of family and friends and some simply delayed the date until lockdown partially subsided. Importantly, the group gelled together and are now firm friends.

Some of our current 13-year-olds have had their celebration and there's a couple more to come in July. It's a real privilege getting to know these young people and their families, John squeezes so much out of them in learning their parasha and the prayers and when we finally see them standing on the Bimah we know that it's been worthwhile. The smiles on the faces of parents and the (often) surprised look on the faces of the youngsters themselves when they realise what they've achieved says it all! Josie goes through the Big Day admin with the parents thoroughly enjoys preparing the Torah leaflets which have a double act as many of them are sent out with 'thank-you' notes after the event.

The only disappointing part of the programme is the lack of regular congregants who somehow feel they shouldn't attend because the family need the space. So many of the youngsters look out to the congregation from the Bimah when giving their d'var and say how they love being a part of FPS and it's a bit sad if there are only a few members there. Do please come along and to give your support. Many of them go on to teach in Ivriah and then come back again after Uni and we are often looking at Liberal Judaism's future leadership.

Most of last year's KT group are now booked on the (first since Covid) LJ Israel Tour for 16-year-olds and can't wait to fly into Ben Gurion this summer and we like to think that the B'nei Mitzvah and Kabbalat Torah programmes at FPS have helped them on the way!

RENEWAL OF OUR BUILDING by James Levy

FPS has been hosting religious and social events for seventy years. The original building was likely designed by renowned architects called Lyons Israel Ellis whose practice was heavily influenced by the work of Le Corbusier and Scandinavian modernism. The core building has classic mid-20th century characteristics. In the 1970s of a two-storey classroom annex was added. A further extension was completed in the early 2000s with the addition of the rooms now used as a creche, a classroom, and a storeroom adjacent to the Sanctuary. The interior decor and outer building fabric is tired, worn and in places broken. The roof leaks in a number of places.

Building committee version 1 was ably led by Richard Greene. He brought vision, skill and ambition. He wanted to raise us all, by raising the roof. Drawings were commissioned, engineers were engaged and planning permission was

obtained. Then Covid-19, and inflation, came along. When we emerged, we looked again at the plans. Over the past year we have re-evaluated the project. Earlier this year we sought, and found, an architectural practice with all the right characteristics for us; Mills Power were appointed in early March 2023.

By now many of you will have read about or met one or more of the MillsPower team - probably Phyllida Mills or David Janosi. Led by MillsPower, since March great progress has been made. I have learned that with building projects, much of the hard work takes place behind the scenes - that detailed design drawings are a point of culmination, not the starting point.

A building survey was commissioned. A Quantity surveyor, sewerage, rainwater and drainage specialist, and consulting engineers have all been appointed and have done or are doing their work. An asbestos survey, and an environmental assessment, will take place shortly. A detailed evaluation of how the building is used, day by day, was undertaken by David Janosi. He consulted with dozens of people, including our valued tenants at the Southover Partnership. As I write (it is early June), detailed drawings are being prepared and options are being costed by the Quantity Surveyor. These will be considered by a focus group drawn from Council and the senior leadership of the synagogue in the coming weeks.

In short, the project is progressing well. I am grateful to MillsPower and all the professionals who have been appointed for their time, skill, diligence and good nature to date. A special mention must be made to Caroline Bar-Gal who, as the administrator in the office, is the fulcrum for all communications and to David Edward for bringing his architectural expertise into the room.

Please help to deliver an outstanding upgrade to the building. You can do this by digging deep when the fundraising team call on you.

FUNDRAISING FOR RENEWING OUR HOME – by Alex Kinchin-Smith

Last year at this time, we had begun discussions about how we might raise the funds for the renewal of our building. An initial group had met a few times, and whilst building plans were yet to be finalised we were planning how to progress. We set an initial goal of £650k to fund the project, ahead of work to re-scope and re-cost the building plans.

We consulted widely, including with Alyth and FRS about their approaches to recent building projects.

It can sometimes take a long time to get these things going, but after a fair amount of talk and discussion, I'm pleased to say that we are making real progress. We launched our Renewing Our Home programme at two evenings hosted at the synagogue in March which were well attended and showed the commitment of our membership to the community.

Funds now raised towards the project include £150k from Maurice Needleman's legacy and a range of significant donations from our members, many of around £5k but ranging up to £50k. Thank you so much to everyone who has given or pledged

funds. We are also both pleased and grateful we have been successful in applying for a Barnet Council Communities Grant of £78k.

So, we are now well on our way to realising that initial target, with approximately £450k given or pledged at the time of writing.

As the plans for the building become clearer, it looks like a target closer to £1m will be needed to achieve our aims. So, there is still much to do! We hope everyone can be involved in a meaningful way and feel that the renewed building is something we are all very much part of. We know not everyone can afford a donation in the £000s and I want to stress that every donation matters.

For all their efforts to date I want to thank the following people for their involvement (with massive apologies if I've left anyone out) – Rabbi Rebecca, Gordon Greenfield, David & Sharon Michael, Robin Heller, Hannah Andrusier, Richard Greene & Louise Gellman.

BARNET CITIZENS by Tamara Joseph

At a Barnet Citizens Assembly in April 2022 prior to the council elections, Councillor Barry Rawlings agreed to work with us to implement all our manifesto asks in relation to our priority campaign areas of Mental Health, Refugee Welcome, Clean Air and Living Wage should he become leader of the council.

Middlesex University joined the alliance as a member in 2022, providing sufficient additional funding to enable us to appoint a full-time organizer for two years. Our new organizer, Blue Weiss, started work in January and has brought tremendous skill and energy.

In April 2023, on the anniversary of the Assembly, 50 members of the alliance met again with Councillor Rawlings at a roundtable event at Middlesex University. There was much progress to applaud, and plenty still to do. We discussed how we can work practically together to get the commitments from the assembly fully implemented.

FPS is particularly involved in the Refugee Welcome Campaign. In 2023, Barnet Citizens has held listening events in the five Home Office hotels in Barnet which currently house 1630 asylum seekers. Over 100 asylum seekers spoke to us about the challenges they face. In June we will hold a meeting here at FPS bringing together participants in the project from all five hotels to decide our campaign priorities. Barnet Council, which is currently applying to become recognised as a Borough of Sanctuary, has agreed to meet with us to develop solutions and write them into their Borough of Sanctuary Plan. The results of the listening will also feed into London-wide and national campaigning as we get nearer to the London Mayoral and General elections.

The founder of Citizens UK, Neil Jameson, died earlier this year. He is much missed. A life lived to the full.

RAINBOW LUNCH by Tamara Joseph

In May of 2024 we had the first meeting of the Rainbow Lunch Club, a lunch club offering lunch, friendship and a safe place to be themselves to LGBTQ+ refugees and asylum seekers.

This pilot project is modelled on a successful lunch club run by West London Synagogue. Many LGBTQ+ refugees and asylum seekers could not safely be out in their home countries and are still not safe to be out in their current accommodation. The lunch club may be the first place or the only place where it is safe for them to just be who they are. On evaluating their club, WLS felt that it had an exceptional positive impact for a project that is relatively simple to deliver.

This project depends on building an atmosphere of familiarity and trust. It may take a while to establish a group of attendees. Guests can be referred to us by specialist charities including Rainbow Migration, The Helen Bamber Foundation, New Citizens Gateway, the Persian Advice Bureau and Imaan.

At our first session, 16 adult volunteers from a number of communities – including FPS, FRS, Alyth, New North London, the Havurah and West London Synagogue – and three children laid on a delicious three course vegetarian meal and a warm welcome for 12 guests. They came from Pakistan, Uzbekistan, Russia, Syria, Kyrgyzstan and Ukraine. There was a lovely relaxed friendly atmosphere, and everyone seemed to really enjoy the day. As I write, we are just about to have our second session and a number of new guests of very different national origins have registered to attend. We have been offered a free lunch for 20 people at Wagamama in North Finchley for our third session. We look forward to the lunch club going from strength to strength.

COMMUNITY CARE SUPPORT by Beverley Kafka

It has been another busy year with my wonderful group of volunteers carrying on their amazing work to support people within the FPS community. Thank you again to Jacquie for continuing to call people who cannot get to synagogue and Ruth and Emma for continuing to support our bereaved members if required. Thank you also to Rabbi Rebecca for her help and support for this coordinator role and to our Administrator Caroline for all she does to help me.

The festival gift packages have continued and grown with 100 bags made and delivered or given out over Rosh Hashanah, Chanukah and Purim. This afternoon 35 cards were posted to wish various members a Happy Shavuot. Thank you to the phenomenal members who give of their time and skills to make cards, bake and deliver these festival bags: Sarah, Susannah, Ruth, Margot, Mick, Bobbie, Josie and Barry. The feedback from recipients is so wonderful, making all your efforts so worthwhile, thank you.

We have also managed to set up regular visitors for some of our house bound members, thank you Andrew and Andrea, as I know how much your visits are appreciated. If anyone feels they could spare an hour to visit someone housebound please let me know.

Our Monday afternoon club now meets regularly on the last Monday of each month and we have had a varied and very interesting array of talks and entertainment from members of the community and some from outside as well, including the police who came to talk about keeping ourselves safe. Thank you so much to Lesley, who so ably assists me each month, giving a talk herself too. Also thank you to all who come and make the afternoons so interesting and interactive.

I hope over the coming year we can expand our dedicated team and offer more support to those who need company or friendship, it is such a rewarding experience. Please contact me if you think you can help in any way. Shalom, Beverley Kafka

HOMELESS SHELTER – TOGETHER IN BARNET by Andrea Narcin

As most of you will be aware, FPS is involved with Together in Barnet, which involves a group of synagogues, churches and mosques providing a night shelter for those who find themselves homeless in Barnet. This year we were involved in two cycles, and West London Synagogue ran Thursdays in our building in the first cycle while sharing our spring cycle on alternate weeks. The cooperation between communities was an extra win!

There were fewer guests this year, averaging 10 to 12 per night, but it was particularly nice to see an increase in numbers finding long term housing.

So what do we do? The guests arrive at 7 O'clock, and are met by a hot drink. They collect their sleeping bags, which have been delivered that morning, and make their beds. A hot meal is served at 8.00, and while for some there is a social time, others choose to go straight to bed. Lights off by 11.00. The breakfast shift arrives to provide a hot breakfast at 7.00am, and the guests leave by 8.30. Our volunteers have met and hosted, cooked, slept over, and finally schlepped sleeping bags to the next venue. We are always looking for more volunteers, hosting, cooking, and particularly for the overnight and morning roles!

We expect to be back on for January or February next year, but the days have yet to be confirmed.

I would like to thank all my brilliant volunteers for their time, help and enthusiasm, especially the occasions when people rallied round to fill spaces when we were hit by unforeseen circumstances and illness!

I would like to add that I accompanied Marcin (the coordinator) to the town hall to receive a Civic Award from the Mayor recognising the contribution of Together in Barnet to the community!

INCLUSION REPORT by Beverley Kafka

This was an interesting year, as a small team of members worked with Zoe to complete an inclusivity audit for the synagogue, which was completed in February, just before Zoe left us. Thank you to Alison, Eleanor, Lisa and Louise for your efforts and ongoing support.

Completed tasks included: making it clear on Zoom who the welcomers and helpers are; buying sunshine lanyards for those with non-visible disabilities if they wish to show they may need support; identifying a space for wheelchairs and buggies to be stored; buying and using an alternative lectern that can be used at ground level; creating and ensuring there is space for those that need a wheelchair or buggy, with seats next to them; large print prayer books available in the sanctuary; received inclusive siddurim from JWeb for Shabbat morning; termly relaxed Makaton signed services and a BSL signed service and all services and activities on Zoom can have closed captions if required.

We are working on: creating two wider spaces for wheelchair or disabled users in the car park; looking at how to use the inclusive siddurim in our services; ways to easily identify welcomers and helpers in the building and inclusivity training for all welcomers whether online or in person.

So far it has not been possible to have a quiet space during a service for those that need it, as there are no spaces currently available. We are still looking at ways to have clearly signed rooms, but this needs to be worked out with Southover, the school that uses the building during the week. Finally, for Rabbi Rebecca's sermons to have subtitles and go onto YouTube, we need a volunteer who can do this regularly.

I look forward to seeing this role developed further over the coming year. Shalom,
Beverley Kafka

CRAFTERNOONS by Dalia Lyons

Since I have started coordinating this group, after Zoe's departure, we have had some lovely sessions. Sessions have ranged from lip balm making, painting hamsas, jewellery making, card making and making little pocket books.

We meet on the first or second Tuesday afternoon of the month and someone runs a creative session. Everyone seems to enjoy the sessions. We are a small group at the moment, and in the process of reaching out to the FPS community to see who else might want to run a session and join in.

SYNAGOGUE TRIPS by Sam King

A long-held ambition has been realised. I have organised, some would say disorganised, my first FPS trip. Interventions from others to ensure the smooth running of the day, though gratefully received, were unnecessary or bore no fruit. In the end, the efficiency of the rabbi and team at BHPS and the rabbi and musicians at FPS meant that the day passed without even a minor glitch. The service having been shared and bread having been broken, various splinter groups made tracks for all that Brighton had to offer. We were not disappointed.

Now that a perfectible formula has been found, the sky's the limit. I have requests for trips both near and far, and though my time on council is drawing to a close, I am more than happy to share my expertise and experience with others and take part in organising our next adventure. That is if I am allowed to.

So what next? Well we have a return visit from BHPS to look forward to. In addition, I am proposing another trip to a Liberal Jewish community in the UK before the end of the year-suggestions welcome-and then ambition drives me to think bigger and of foreign climes. Did someone say Amsterdam?

Charity registration number 1167285

Company registration number 09365956 (England and Wales)

THE FINCHLEY PROGRESSIVE SYNAGOGUE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

THE FINCHLEY PROGRESSIVE SYNAGOGUE

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Tamara Joseph (Chair)	
	Roy Balint-Kurti (Treasurer)	
	Paula Kinchin-Smith (Secretary)	
	Samantha King	
	Beverley Kafka	
	Gordon Greenfield	
	James Levy	(Appointed 4 August 2022)
	Sharon Michael	(Appointed 4 August 2022)
	Lesley Urbach	(Appointed 4 August 2022)
Secretary	Paula Kinchin-Smith (Secretary)	
Charity number	1167285	
Company number	09365956	
Registered office	54a Hutton Grove London N12 8DR	
Independent examiner	Jacky C Lax FCA Jacob Charles & Co Sentinel House, Sentinel Square London NW4 2EP	

THE FINCHLEY PROGRESSIVE SYNAGOGUE

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THE FINCHLEY PROGRESSIVE SYNAGOGUE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

The directors present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Synagogue's [governing document], 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).

Objectives and activities

The Synagogue's objects are to advance the Jewish religion in accordance with the beliefs, tenets and doctrines of Liberal Judaism. The synagogue is a member of Liberal Judaism to which affiliation fees are paid.

The objectives are achieved by the maintenance of the Synagogue and the provision of religious, educational and other related activities, including: religious services held weekly and on Jewish festivals; religion school; life cycle events and personal support; educational and social programmes throughout the year. In common with all such charities the Synagogue is heavily reliant on contributions made by a large number of members of the congregation who volunteer their time and expertise.

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

Achievements and performance

Under the direction of our Rabbi the Synagogue provides a full range of Jewish, religious, social and educational services and activities for its congregation and their families.

Rabbi Rebecca Birk has led the community throughout the year together with our community manager Zoe Jacobs and assisted by synagogue managers Pauline Gusack & Caroline Bar-Gal who oversee the synagogue office and the maintenance of the synagogue's main asset, the building.

Future Plans

The Council will continue to achieve its stated objectives by providing religious and educational services, and related activities, as well as maintenance of the building. Currently, in the midst of the 70th Anniversary year, the Trustees are exploring the range of improvements and financing requirements needed to upgrade both the internal fabric and the outside structure of the building. Indeed, some funds have already been raised.

Public Benefit

The trustees have complied with their duty in section 17 of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission.

Financial review

The accounts for 2022 are presented within this report. The trustees are advised, by their accountants, that no audit is required this year. The trustees confirm that the accounts and the related notes comply with current statutory requirements, the requirements of the Synagogue's constitution, and the requirements of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

THE FINCHLEY PROGRESSIVE SYNAGOGUE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

As at 31 December 2022 the Synagogue held unrestricted general funds of £81,963 (2021: £84,425), unrestricted designated funds of £3,322,338 (2021: £3,322,338) and restricted funds of £289,200 (2021: £164,443). The Board believe the financial position remains stable and will continue to monitor costs carefully throughout this difficult economic period.

It is the policy of the Synagogue that unrestricted funds should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Synagogue's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The directors has assessed the major risks to which the Synagogue is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The synagogue had a positive movement in net funds of £122,295 in 2022 (2021: £32,453). The majority of this year's accumulation of funds was in the restricted funds category which grew by £124,757. This growth was led by early donations to the Building Fund of £78,050 which will be used to fund the renovation of our building in Hutton Grove over the next 2-3 years. Of the remaining growth in restricted funds £43,945 was from voluntary donations from the community which will be redistributed to the specific charities in 2023. Unrestricted funds decreased by £2,462 in the year.

The total of membership fees, gift aid and higher rate tax payers' claims performed as forecast for the year and grew by 6% to £290,105 (2021: £273,889). In total, unrestricted income of £343,626 (2021: £363,359) for the year was down by £19,733 or 5%. However last year's income included the legacy payments of £32,096. Excluding this, underlying growth of unrestricted income was £12,363 or 3%.

Structure, governance and management

Following 45 years as an unincorporated entity, the Synagogue was established under a Constitution dated 21st April 1998. The trustees of the unincorporated Finchley Progressive Synagogue (UK registered charity number 1071040) transferred its assets and liabilities to The Finchley Progressive Synagogue (a company limited by guarantee - company number 09365956), (The Company). The limited company also registered as a charity (charity number 1167285) with the Charity Commission in December 2014. The Company is governed by its Memorandum and Articles of Association dated 11 April 2016 (as revised on 7th July 2022).

The directors who served during the year and up to the date of signature of the financial statements were:

Tamara Joseph (Chair)

Roy Balint-Kurti (Treasurer)

Paula Kinchin-Smith (Secretary)

Ann Pelham

(Resigned 4 August 2022)

Samantha King

Beverley Kafka

Gordon Greenfield

Mike Rocks

(Resigned 4 August 2022)

James Levy

(Appointed 4 August 2022)

Sharon Michael

(Appointed 4 August 2022)

Lesley Urbach

(Appointed 4 August 2022)

THE FINCHLEY PROGRESSIVE SYNAGOGUE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2022*

The governance of the Company is the responsibility of the Council who are both directors and trustees of the charity and who are elected by Synagogue members at the Annual General Meeting. Council members serve up to a three year term before retiring though each Council member is eligible to stand for re-election, once, thereby serving a maximum of two consecutive three years terms.

None of the directors have any beneficial interest in the company. All of the trustees are directors of the company and guarantee to contribute £1 in the event of a winding up.

The synagogue Council is responsible for the general control and management of the Synagogue.

The Council meets regularly throughout the year and there are sub-committees and groups that report to Council. In addition the synagogue engages administrative staff who are responsible for the management of the building, day to day finances, and co-ordination of the various activities. All significant operational decisions are made by Council, with certain key decisions approved by the members in open meeting.

Following their appointment, new Trustees are introduced to their role and given copies of the Memorandum & Articles of Association and a guide to the policies and procedures adopted by the Company. A number of publications from the Charity Commission are also provided including guidance on charities and public benefit and on the advancement of religion for public benefit. This ensures the new directors are aware of the scope of their responsibilities under the Charities Act.

The trustees' report was approved by the Board of Directors.

.....
Tamara Joseph (Chair)
On behalf of the Trustees

Date:

THE FINCHLEY PROGRESSIVE SYNAGOGUE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

The directors, who also act as trustees for the charitable activities of The Finchley Progressive Synagogue, 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 directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Synagogue 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 directors 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 Synagogue will continue in operation.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Synagogue 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 Synagogue and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE FINCHLEY PROGRESSIVE SYNAGOGUE

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF THE FINCHLEY PROGRESSIVE SYNAGOGUE

I report to the directors on my examination of the financial statements of The Finchley Progressive Synagogue (the Synagogue) for the year ended 31 December 2022.

Responsibilities and basis of report

As the directors of the Synagogue (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement

Since the Synagogue's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

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

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

Jacky C Lax FCA

Jacob Charles & Co
Sentinel House, Sentinel Square
London NW4 2EP

Dated:

THE FINCHLEY PROGRESSIVE SYNAGOGUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income from:							
Donations and legacies	3	284,855	98,905	383,760	305,961	32,165	338,126
Charitable activities	4	55,049	71,325	126,374	57,232	62,056	119,288
Investments	5	3,722	23	3,745	66	8	74
Total income		343,626	170,253	513,879	363,259	94,229	457,488
Expenditure on:							
<u>Charitable activities</u>							
Activities undertaken directly	6	346,088	45,496	391,584	326,624	98,411	425,035
Total charitable expenditure		346,088	45,496	391,584	326,624	98,411	425,035
Gross transfers between funds		-	-	-	(93)	93	-
Net (expenditure)/income for the year/							
Net movement in funds		(2,462)	124,757	122,295	36,542	(4,089)	32,453
Fund balances at 1 January 2022		3,406,763	164,443	3,571,206	3,370,221	168,532	3,538,753
Fund balances at 31 December 2022		3,404,301	289,200	3,693,501	3,406,763	164,443	3,571,206

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 FINCHLEY PROGRESSIVE SYNAGOGUE

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		3,022,103		3,005,945
Current assets					
Debtors	12	25,202		32,082	
Cash at bank and in hand		665,643		560,525	
		<u>690,845</u>		<u>592,607</u>	
Creditors: amounts falling due within one year	13	<u>(19,447)</u>		<u>(27,346)</u>	
Net current assets			671,398		565,261
Total assets less current liabilities			<u>3,693,501</u>		<u>3,571,206</u>
Income funds					
Restricted funds	14		289,200		164,443
<u>Unrestricted funds</u>					
Designated funds	15	3,322,338		3,322,338	
General unrestricted funds		<u>81,963</u>		<u>84,425</u>	
			3,404,301		3,406,763
			<u>3,693,501</u>		<u>3,571,206</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on

.....
Tamara Joseph (Chair)

Trustee

Company registration number 09365956

THE FINCHLEY PROGRESSIVE SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

The Finchley Progressive Synagogue is a private company limited by guarantee incorporated in England and Wales. The registered office is 54a Hutton Grove, London, N12 8DR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Synagogue's (governing document), the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Synagogue is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention, (modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value). The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the Synagogue has adequate resources to continue in operational existence for the foreseeable future. Thus the directors 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 directors in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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.

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

1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the Synagogue has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Synagogue has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Rental income is recognised over the period on which it is earned.

Income tax recoverable in relation to donations received under Gift aid or deeds of covenant is recognised at the time of the donation.

THE FINCHLEY PROGRESSIVE SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Charitable expenditure comprises all expenditure directly relating to the objectives of the synagogue.

Governance costs include audit costs, and legal advice for the trustees and any other costs associated with constitutional and statutory requirements.

Support costs - the amounts disclosed under each of the above categories comprise those costs which are directly attributable to that category together with an apportionment of support costs. Support costs are those costs that are not directly attributable to a single activity but provide the necessary organisational support for all the charity's activities. The support costs have been allocated to the charity's activities to which they relate.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, 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 land and buildings	Nil
Fixtures and fittings	20% per annum on a straight-line basis

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 the statement of financial activities.

The Board have reviewed tangible fixed assets, which comprise land, building, fixtures and fittings. Where the Board consider that the expected useful life is in excess of 50 years and the carrying value in the financial statements is not more than the estimated recoverable amount, no depreciation has been charged. The Board have and will continue to carry out annual reviews of impairment.

1.7 Impairment of fixed assets

At each reporting end date, the Synagogue 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).

THE FINCHLEY PROGRESSIVE SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Synagogue 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.

Financial instruments are recognised in the Synagogue's balance sheet when the Synagogue becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Synagogue's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

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

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

THE FINCHLEY PROGRESSIVE SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

2 Critical accounting estimates and judgements

In the application of the Synagogue's accounting policies, the directors 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.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2022 £	2022 £	2022 £	2021 £
Donations and gifts	-	78,050	78,050	10,200
Legacies received	-	-	-	32,096
Grants received	7,507	-	7,507	1,860
Gross Membership Subscriptions	205,540	20,855	226,395	219,861
Gift Aid and Higher Rate claims	63,710	-	63,710	54,028
Donations, including HHD Appeal	8,098	-	8,098	20,081
	<u>284,855</u>	<u>98,905</u>	<u>383,760</u>	<u>338,126</u>
For the year ended 31 December 2021	<u>305,961</u>	<u>32,165</u>		<u>338,126</u>
Grants receivable for core activities				
Other	<u>7,507</u>	<u>-</u>	<u>7,507</u>	<u>1,860</u>
	<u>7,507</u>	<u>-</u>	<u>7,507</u>	<u>1,860</u>

THE FINCHLEY PROGRESSIVE SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities

	2022 £	2021 £
Services and festivals	22,303	20,241
Community projects	49,022	41,815
Ivriah	4,058	4,276
Fundraising	480	488
Lettings	45,725	46,642
Other income	4,786	5,826
	<u>126,374</u>	<u>119,288</u>
Analysis by fund		
Unrestricted funds	55,049	57,232
Restricted funds	71,325	62,056
	<u>126,374</u>	<u>119,288</u>

5 Investments

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Interest receivable	<u>3,722</u>	<u>23</u>	<u>3,745</u>	<u>74</u>

THE FINCHLEY PROGRESSIVE SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

6 Charitable activities

	Activities undertaken directly 2022 £	Activities undertaken directly 2021 £
Ministerial departmental costs	6,450	2,852
Ivriah & other educational costs	2,745	6,279
Organist, music and HHD costs	165	8,017
Hospitality	3,177	881
Shofar design and printing	5,007	5,650
Liberal Judaism	44,513	44,602
Board of Deputies	2,434	3,734
Burial Scheme	20,855	21,965
Donations to Other Charities	2,613	690
Restricted fund outlay	22,028	75,756
	<u>109,987</u>	<u>170,426</u>
Share of support costs (see note 7)	279,497	252,509
Share of governance costs (see note 7)	2,100	2,100
	<u>391,584</u>	<u>425,035</u>
Analysis by fund		
Unrestricted funds	346,088	326,624
Restricted funds	45,496	98,411
	<u>391,584</u>	<u>425,035</u>

THE FINCHLEY PROGRESSIVE SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	220,759	-	220,759	199,767	-	199,767
Depreciation	6,369	-	6,369	1,988	-	1,988
Cleaning, caretaking, housekeeping and garden	6,551	-	6,551	7,666	-	7,666
Insurance, Light and heat, water rates	13,760	-	13,760	13,454	-	13,454
Security gates and costs	3,941	-	3,941	4,541	-	4,541
Repairs and renewal expenditure	6,536	-	6,536	6,220	-	6,220
Miscellaneous expenses	3,199	-	3,199	1,982	-	1,982
Administration and accounting	3,261	-	3,261	2,294	-	2,294
Printing, postage and stationery	6,955	-	6,955	7,947	-	7,947
Telephone	2,127	-	2,127	1,677	-	1,677
Bank charges and interest	1,230	-	1,230	518	-	518
Computer running expenses	4,809	-	4,809	4,455	-	4,455
Accountancy	-	2,100	2,100	-	2,100	2,100
	<u>279,497</u>	<u>2,100</u>	<u>281,597</u>	<u>252,509</u>	<u>2,100</u>	<u>254,609</u>
Analysed between Charitable activities	<u>279,497</u>	<u>2,100</u>	<u>281,597</u>	<u>252,509</u>	<u>2,100</u>	<u>254,609</u>

Governance costs includes payments to the external Accountants of £2,100 (2021: £2,100) for their independent examination.

8 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the Synagogue during the year.

THE FINCHLEY PROGRESSIVE SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

9 Employees

The average monthly number of full time equivalent employees during the year was:

	2022 Number	2021 Number
Religious services	1	1
Administration	3	3
Education	2	2
Total	6	6

Employment costs

	2022 £	2021 £
Wages and salaries	198,150	178,701
Social security costs	13,357	12,258
Other pension costs	9,252	8,808
	220,759	199,767

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2022 Number	2021 Number
In the band £70,000 to £80,000	1	1

Contributions totalling £7,796 (2021: £7,736) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £70,000.

The Trustees, in so far as they are directors of the company, received neither remuneration nor benefit from the synagogue during the year.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

THE FINCHLEY PROGRESSIVE SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

11 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2022	3,000,000	57,937	3,057,937
Additions	-	22,526	22,526
At 31 December 2022	3,000,000	80,463	3,080,463
Depreciation and impairment			
At 1 January 2022	-	51,991	51,991
Depreciation charged in the year	-	6,369	6,369
At 31 December 2022	-	58,360	58,360
Carrying amount			
At 31 December 2022	3,000,000	22,103	3,022,103
At 31 December 2021	3,000,000	5,945	3,005,945

The freehold land and building comprise the synagogue at 54a Hutton Grove, London N12 8DR.

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	25,202	32,082

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	3,263	3,311
Other creditors	13,156	12,122
Accruals and deferred income	3,028	11,913
	19,447	27,346

THE FINCHLEY PROGRESSIVE SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

14 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				
	Balance at 1 January 2022	Incoming resources	Resources expended	Investment income	Balance at 31 December 2022
	£	£	£	£	£
Funeral Expenses Fund	99,350	14,944	(4,469)	20	109,845
President's Fund	8,243	-	(500)	2	7,745
Rabbi's Discretionary Fund	6,589	6,409	(750)	-	12,248
HHD Appeal Fund	3,829	10,647	-	-	14,476
Other Voluntary Charitable Funds	40,317	39,325	(14,889)	1	64,754
Ground Fees	-	20,855	(20,855)	-	-
Building Development Fund	6,115	78,050	(4,033)	-	80,132
	<u>164,443</u>	<u>170,230</u>	<u>(45,496)</u>	<u>23</u>	<u>289,200</u>

The Funeral Expenses Fund is an optional fund for those members who wish to cover funeral expenses such as the cost of the hearse and moving the body from the place of death to the mortuary, and then to Edgwarebury or Hoop Lane. See note 17.

The President's Fund was set-up over 30 years ago and invites donations to help enable those synagogue youth who could not otherwise afford the full cost of attending peer group activities in the wider community, such as Israel tours and Kadimah holiday camp, to attend;

The Rabbi's Discretionary Fund receives occasional receipts from members, which are distributed in confidence by the Rabbi according to deserving financial or social circumstances;

The HHD Appeal Fund collects and distributes the money donated towards designated charities as chosen by the Board;

Other Voluntary Charitable Funds refer to those voluntary donation members make in addition to their membership fee, such as to the Board of Deputies, New Israel Fund and the Mogilev community in Belarus.

The Ground Fee is collected on behalf of Liberal Judaism and is a mandatory fee in addition to the membership fee, as it covers the right to either be buried in a plot at Edgwarebury Lane cemetery or to be cremated at Hoop Lane crematorium.

Inspired by the Synagogue's 70th Anniversary in 2023, the Building Development Fund has been set-up to enable an overhaul of the roof, replace tired fixtures, utilize the space available as well as bring the building up-to-date with regards to environmental requirements and desires.

THE FINCHLEY PROGRESSIVE SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

15 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:

	Transfer in at 1 January 2021 £	Movement in funds		Balance at 31 December 2022 £
		Incoming resources £	Resources expended £	
Legacy Reserve Fund	312,552	-	-	312,552
Premises Fund	3,000,000	-	-	3,000,000
National Lottery	9,786	-	-	9,786
	<u>3,322,338</u>	<u>-</u>	<u>-</u>	<u>3,322,338</u>

Legacy Reserve Fund

The remaining designated fund arises from bequests under the 2011 Will of Margit Landon and under the 2015 Will of Maurice Needleman for a total £312,522. The trustees continue to discuss the most appropriate ways spending such designated funds.

Premises Fund

This fund relates to the value of the synagogue's land and buildings at 54a Hutton Grove London N12 8DR, as valued by Martin Gerrard, Estate Agents, in July 2017. The directors' are comfortable with the current valuation considering today's market.

National Lottery Fund

This fund relates to a grant received for £9,786 from the National Lottery for our inter-community work. Due to Covid this project has yet to be started and may involve some change in its outreach presentation.

16 Analysis of net assets between funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Unrestricted Funds 2022 £	Restricted Funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:					
Tangible assets	3,022,103	-	3,022,103	3,005,945	3,005,945
Current assets/(liabilities)	382,198	289,200	671,398	164,443	565,261
	<u>3,404,301</u>	<u>289,200</u>	<u>3,693,501</u>	<u>164,443</u>	<u>3,571,206</u>

THE FINCHLEY PROGRESSIVE SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

17 Financial commitments, guarantees and contingent liabilities

All congregants pay £48.50 per year towards the Liberal Judaism Burial Scheme, which covers the right to be buried or have a cremation. Additionally, some congregants join the FPS Funeral Expenses Scheme (£25 per person per year, or £40 for joint members) which means they are covered for the expense incurred in having a hearse and moving the body from the place of death to the mortuary, and then to Edgwarebury or to Hoop Lane. That basic expense is currently £740. Sometimes, there are extra costs, such as doctors fees, which are not covered by the Scheme and so are payable by the deceased's estate.

With around 200 congregants currently in the FPS Funeral Expenses Scheme it is estimated that the Synagogue has a contingent liability of (200 x £740 = say) £150,000 albeit that under normal circumstances this full liability is highly unlikely to crystallise in any one year.

18 Events after the reporting date

As described in the Trustees Report, the Trustees remain vigilant regarding the Covid pandemic though they also maintain their reasonable expectation that the Charity has adequate resources to continue in operation for the foreseeable future from the date of approval of these financial statements.

19 Related party transactions

There were no disclosable related party transactions during the year.

Charity registration number 1167285

Company registration number 09365956 (England and Wales)

THE FINCHLEY PROGRESSIVE SYNAGOGUE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

THE FINCHLEY PROGRESSIVE SYNAGOGUE

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Tamara Joseph (Chair)	
	Roy Balint-Kurti (Treasurer)	
	Paula Kinchin-Smith (Secretary)	
	Samantha King	
	Beverley Kafka	
	Gordon Greenfield	
	James Levy	(Appointed 4 August 2022)
	Sharon Michael	(Appointed 4 August 2022)
	Lesley Urbach	(Appointed 4 August 2022)
Secretary	Paula Kinchin-Smith (Secretary)	
Charity number	1167285	
Company number	09365956	
Registered office	54a Hutton Grove London N12 8DR	
Independent examiner	Jacky C Lax FCA Jacob Charles & Co Sentinel House, Sentinel Square London NW4 2EP	

THE FINCHLEY PROGRESSIVE SYNAGOGUE

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Statement of financial activities	6
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THE FINCHLEY PROGRESSIVE SYNAGOGUE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

The directors present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Synagogue's [governing document], 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).

Objectives and activities

The Synagogue's objects are to advance the Jewish religion in accordance with the beliefs, tenets and doctrines of Liberal Judaism. The synagogue is a member of Liberal Judaism to which affiliation fees are paid.

The objectives are achieved by the maintenance of the Synagogue and the provision of religious, educational and other related activities, including: religious services held weekly and on Jewish festivals; religion school; life cycle events and personal support; educational and social programmes throughout the year. In common with all such charities the Synagogue is heavily reliant on contributions made by a large number of members of the congregation who volunteer their time and expertise.

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

Achievements and performance

Under the direction of our Rabbi the Synagogue provides a full range of Jewish, religious, social and educational services and activities for its congregation and their families.

Rabbi Rebecca Birk has led the community throughout the year together with our community manager Zoe Jacobs and assisted by synagogue managers Pauline Gusack & Caroline Bar-Gal who oversee the synagogue office and the maintenance of the synagogue's main asset, the building.

Future Plans

The Council will continue to achieve its stated objectives by providing religious and educational services, and related activities, as well as maintenance of the building. Currently, in the midst of the 70th Anniversary year, the Trustees are exploring the range of improvements and financing requirements needed to upgrade both the internal fabric and the outside structure of the building. Indeed, some funds have already been raised.

Public Benefit

The trustees have complied with their duty in section 17 of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission.

Financial review

The accounts for 2022 are presented within this report. The trustees are advised, by their accountants, that no audit is required this year. The trustees confirm that the accounts and the related notes comply with current statutory requirements, the requirements of the Synagogue's constitution, and the requirements of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

THE FINCHLEY PROGRESSIVE SYNAGOGUE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

As at 31 December 2022 the Synagogue held unrestricted general funds of £81,963 (2021: £84,425), unrestricted designated funds of £3,322,338 (2021: £3,322,338) and restricted funds of £289,200 (2021: £164,443). The Board believe the financial position remains stable and will continue to monitor costs carefully throughout this difficult economic period.

It is the policy of the Synagogue that unrestricted funds should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Synagogue's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The directors has assessed the major risks to which the Synagogue is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The synagogue had a positive movement in net funds of £122,295 in 2022 (2021: £32,453). The majority of this year's accumulation of funds was in the restricted funds category which grew by £124,757. This growth was led by early donations to the Building Fund of £78,050 which will be used to fund the renovation of our building in Hutton Grove over the next 2-3 years. Of the remaining growth in restricted funds £43,945 was from voluntary donations from the community which will be redistributed to the specific charities in 2023. Unrestricted funds decreased by £2,462 in the year.

The total of membership fees, gift aid and higher rate tax payers' claims performed as forecast for the year and grew by 6% to £290,105 (2021: £273,889). In total, unrestricted income of £343,626 (2021: £363,359) for the year was down by £19,733 or 5%. However last year's income included the legacy payments of £32,096. Excluding this, underlying growth of unrestricted income was £12,363 or 3%.

Structure, governance and management

Following 45 years as an unincorporated entity, the Synagogue was established under a Constitution dated 21st April 1998. The trustees of the unincorporated Finchley Progressive Synagogue (UK registered charity number 1071040) transferred its assets and liabilities to The Finchley Progressive Synagogue (a company limited by guarantee - company number 09365956), (The Company). The limited company also registered as a charity (charity number 1167285) with the Charity Commission in December 2014. The Company is governed by its Memorandum and Articles of Association dated 11 April 2016 (as revised on 7th July 2022).

The directors who served during the year and up to the date of signature of the financial statements were:

Tamara Joseph (Chair)

Roy Balint-Kurti (Treasurer)

Paula Kinchin-Smith (Secretary)

Ann Pelham

(Resigned 4 August 2022)

Samantha King

Beverley Kafka

Gordon Greenfield

Mike Rocks

(Resigned 4 August 2022)

James Levy

(Appointed 4 August 2022)

Sharon Michael

(Appointed 4 August 2022)

Lesley Urbach

(Appointed 4 August 2022)

THE FINCHLEY PROGRESSIVE SYNAGOGUE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2022*

The governance of the Company is the responsibility of the Council who are both directors and trustees of the charity and who are elected by Synagogue members at the Annual General Meeting. Council members serve up to a three year term before retiring though each Council member is eligible to stand for re-election, once, thereby serving a maximum of two consecutive three years terms.

None of the directors have any beneficial interest in the company. All of the trustees are directors of the company and guarantee to contribute £1 in the event of a winding up.

The synagogue Council is responsible for the general control and management of the Synagogue.

The Council meets regularly throughout the year and there are sub-committees and groups that report to Council. In addition the synagogue engages administrative staff who are responsible for the management of the building, day to day finances, and co-ordination of the various activities. All significant operational decisions are made by Council, with certain key decisions approved by the members in open meeting.

Following their appointment, new Trustees are introduced to their role and given copies of the Memorandum & Articles of Association and a guide to the policies and procedures adopted by the Company. A number of publications from the Charity Commission are also provided including guidance on charities and public benefit and on the advancement of religion for public benefit. This ensures the new directors are aware of the scope of their responsibilities under the Charities Act.

The trustees' report was approved by the Board of Directors.

.....
Tamara Joseph (Chair)
On behalf of the Trustees

Date:

THE FINCHLEY PROGRESSIVE SYNAGOGUE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

The directors, who also act as trustees for the charitable activities of The Finchley Progressive Synagogue, 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 directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Synagogue 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 directors 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 Synagogue will continue in operation.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Synagogue 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 Synagogue and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE FINCHLEY PROGRESSIVE SYNAGOGUE

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF THE FINCHLEY PROGRESSIVE SYNAGOGUE

I report to the directors on my examination of the financial statements of The Finchley Progressive Synagogue (the Synagogue) for the year ended 31 December 2022.

Responsibilities and basis of report

As the directors of the Synagogue (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement

Since the Synagogue's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

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

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

Jacky C Lax FCA

Jacob Charles & Co
Sentinel House, Sentinel Square
London NW4 2EP

Dated:

THE FINCHLEY PROGRESSIVE SYNAGOGUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income from:							
Donations and legacies	3	284,855	98,905	383,760	305,961	32,165	338,126
Charitable activities	4	55,049	71,325	126,374	57,232	62,056	119,288
Investments	5	3,722	23	3,745	66	8	74
Total income		343,626	170,253	513,879	363,259	94,229	457,488
Expenditure on:							
<u>Charitable activities</u>							
Activities undertaken directly	6	346,088	45,496	391,584	326,624	98,411	425,035
Total charitable expenditure		346,088	45,496	391,584	326,624	98,411	425,035
Gross transfers between funds		-	-	-	(93)	93	-
Net (expenditure)/income for the year/							
Net movement in funds		(2,462)	124,757	122,295	36,542	(4,089)	32,453
Fund balances at 1 January 2022		3,406,763	164,443	3,571,206	3,370,221	168,532	3,538,753
Fund balances at 31 December 2022		3,404,301	289,200	3,693,501	3,406,763	164,443	3,571,206

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 FINCHLEY PROGRESSIVE SYNAGOGUE

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		3,022,103		3,005,945
Current assets					
Debtors	12	25,202		32,082	
Cash at bank and in hand		665,643		560,525	
		<u>690,845</u>		<u>592,607</u>	
Creditors: amounts falling due within one year	13	<u>(19,447)</u>		<u>(27,346)</u>	
Net current assets			671,398		565,261
Total assets less current liabilities			<u>3,693,501</u>		<u>3,571,206</u>
Income funds					
Restricted funds	14		289,200		164,443
<u>Unrestricted funds</u>					
Designated funds	15	3,322,338		3,322,338	
General unrestricted funds		<u>81,963</u>		<u>84,425</u>	
			3,404,301		3,406,763
			<u>3,693,501</u>		<u>3,571,206</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on

.....
 Tamara Joseph (Chair)

Trustee

Company registration number 09365956

THE FINCHLEY PROGRESSIVE SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

The Finchley Progressive Synagogue is a private company limited by guarantee incorporated in England and Wales. The registered office is 54a Hutton Grove, London, N12 8DR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Synagogue's (governing document), the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Synagogue is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention, (modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value). The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the Synagogue has adequate resources to continue in operational existence for the foreseeable future. Thus the directors 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 directors in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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.

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

1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the Synagogue has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Synagogue has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Rental income is recognised over the period on which it is earned.

Income tax recoverable in relation to donations received under Gift aid or deeds of covenant is recognised at the time of the donation.

THE FINCHLEY PROGRESSIVE SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Charitable expenditure comprises all expenditure directly relating to the objectives of the synagogue.

Governance costs include audit costs, and legal advice for the trustees and any other costs associated with constitutional and statutory requirements.

Support costs - the amounts disclosed under each of the above categories comprise those costs which are directly attributable to that category together with an apportionment of support costs. Support costs are those costs that are not directly attributable to a single activity but provide the necessary organisational support for all the charity's activities. The support costs have been allocated to the charity's activities to which they relate.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, 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 land and buildings	Nil
Fixtures and fittings	20% per annum on a straight-line basis

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 the statement of financial activities.

The Board have reviewed tangible fixed assets, which comprise land, building, fixtures and fittings. Where the Board consider that the expected useful life is in excess of 50 years and the carrying value in the financial statements is not more than the estimated recoverable amount, no depreciation has been charged. The Board have and will continue to carry out annual reviews of impairment.

1.7 Impairment of fixed assets

At each reporting end date, the Synagogue 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).

THE FINCHLEY PROGRESSIVE SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Synagogue 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.

Financial instruments are recognised in the Synagogue's balance sheet when the Synagogue becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Synagogue's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

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

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

THE FINCHLEY PROGRESSIVE SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

2 Critical accounting estimates and judgements

In the application of the Synagogue's accounting policies, the directors 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.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2022 £	2022 £	2022 £	2021 £
Donations and gifts	-	78,050	78,050	10,200
Legacies received	-	-	-	32,096
Grants received	7,507	-	7,507	1,860
Gross Membership Subscriptions	205,540	20,855	226,395	219,861
Gift Aid and Higher Rate claims	63,710	-	63,710	54,028
Donations, including HHD Appeal	8,098	-	8,098	20,081
	<u>284,855</u>	<u>98,905</u>	<u>383,760</u>	<u>338,126</u>
For the year ended 31 December 2021	<u>305,961</u>	<u>32,165</u>		<u>338,126</u>
Grants receivable for core activities				
Other	<u>7,507</u>	<u>-</u>	<u>7,507</u>	<u>1,860</u>
	<u>7,507</u>	<u>-</u>	<u>7,507</u>	<u>1,860</u>

THE FINCHLEY PROGRESSIVE SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities

	2022 £	2021 £
Services and festivals	22,303	20,241
Community projects	49,022	41,815
Ivriah	4,058	4,276
Fundraising	480	488
Lettings	45,725	46,642
Other income	4,786	5,826
	<u>126,374</u>	<u>119,288</u>
Analysis by fund		
Unrestricted funds	55,049	57,232
Restricted funds	71,325	62,056
	<u>126,374</u>	<u>119,288</u>

5 Investments

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Interest receivable	<u>3,722</u>	<u>23</u>	<u>3,745</u>	<u>74</u>

THE FINCHLEY PROGRESSIVE SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

6 Charitable activities

	Activities undertaken directly 2022 £	Activities undertaken directly 2021 £
Ministerial departmental costs	6,450	2,852
Ivriah & other educational costs	2,745	6,279
Organist, music and HHD costs	165	8,017
Hospitality	3,177	881
Shofar design and printing	5,007	5,650
Liberal Judaism	44,513	44,602
Board of Deputies	2,434	3,734
Burial Scheme	20,855	21,965
Donations to Other Charities	2,613	690
Restricted fund outlay	22,028	75,756
	<u>109,987</u>	<u>170,426</u>
Share of support costs (see note 7)	279,497	252,509
Share of governance costs (see note 7)	2,100	2,100
	<u>391,584</u>	<u>425,035</u>
Analysis by fund		
Unrestricted funds	346,088	326,624
Restricted funds	45,496	98,411
	<u>391,584</u>	<u>425,035</u>

THE FINCHLEY PROGRESSIVE SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	220,759	-	220,759	199,767	-	199,767
Depreciation	6,369	-	6,369	1,988	-	1,988
Cleaning, caretaking, housekeeping and garden	6,551	-	6,551	7,666	-	7,666
Insurance, Light and heat, water rates	13,760	-	13,760	13,454	-	13,454
Security gates and costs	3,941	-	3,941	4,541	-	4,541
Repairs and renewal expenditure	6,536	-	6,536	6,220	-	6,220
Miscellaneous expenses	3,199	-	3,199	1,982	-	1,982
Administration and accounting	3,261	-	3,261	2,294	-	2,294
Printing, postage and stationery	6,955	-	6,955	7,947	-	7,947
Telephone	2,127	-	2,127	1,677	-	1,677
Bank charges and interest	1,230	-	1,230	518	-	518
Computer running expenses	4,809	-	4,809	4,455	-	4,455
Accountancy	-	2,100	2,100	-	2,100	2,100
	<u>279,497</u>	<u>2,100</u>	<u>281,597</u>	<u>252,509</u>	<u>2,100</u>	<u>254,609</u>
Analysed between Charitable activities	<u>279,497</u>	<u>2,100</u>	<u>281,597</u>	<u>252,509</u>	<u>2,100</u>	<u>254,609</u>

Governance costs includes payments to the external Accountants of £2,100 (2021: £2,100) for their independent examination.

8 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the Synagogue during the year.

THE FINCHLEY PROGRESSIVE SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

9 Employees

The average monthly number of full time equivalent employees during the year was:

	2022 Number	2021 Number
Religious services	1	1
Administration	3	3
Education	2	2
Total	6	6

Employment costs

	2022 £	2021 £
Wages and salaries	198,150	178,701
Social security costs	13,357	12,258
Other pension costs	9,252	8,808
	220,759	199,767

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2022 Number	2021 Number
In the band £70,000 to £80,000	1	1

Contributions totalling £7,796 (2021: £7,736) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £70,000.

The Trustees, in so far as they are directors of the company, received neither remuneration nor benefit from the synagogue during the year.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

THE FINCHLEY PROGRESSIVE SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

11 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2022	3,000,000	57,937	3,057,937
Additions	-	22,526	22,526
At 31 December 2022	3,000,000	80,463	3,080,463
Depreciation and impairment			
At 1 January 2022	-	51,991	51,991
Depreciation charged in the year	-	6,369	6,369
At 31 December 2022	-	58,360	58,360
Carrying amount			
At 31 December 2022	3,000,000	22,103	3,022,103
At 31 December 2021	3,000,000	5,945	3,005,945

The freehold land and building comprise the synagogue at 54a Hutton Grove, London N12 8DR.

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	25,202	32,082

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	3,263	3,311
Other creditors	13,156	12,122
Accruals and deferred income	3,028	11,913
	19,447	27,346

THE FINCHLEY PROGRESSIVE SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

14 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				
	Balance at 1 January 2022	Incoming resources	Resources expended	Investment income	Balance at 31 December 2022
	£	£	£	£	£
Funeral Expenses Fund	99,350	14,944	(4,469)	20	109,845
President's Fund	8,243	-	(500)	2	7,745
Rabbi's Discretionary Fund	6,589	6,409	(750)	-	12,248
HHD Appeal Fund	3,829	10,647	-	-	14,476
Other Voluntary Charitable Funds	40,317	39,325	(14,889)	1	64,754
Ground Fees	-	20,855	(20,855)	-	-
Building Development Fund	6,115	78,050	(4,033)	-	80,132
	<u>164,443</u>	<u>170,230</u>	<u>(45,496)</u>	<u>23</u>	<u>289,200</u>

The Funeral Expenses Fund is an optional fund for those members who wish to cover funeral expenses such as the cost of the hearse and moving the body from the place of death to the mortuary, and then to Edgwarebury or Hoop Lane. See note 17.

The President's Fund was set-up over 30 years ago and invites donations to help enable those synagogue youth who could not otherwise afford the full cost of attending peer group activities in the wider community, such as Israel tours and Kadimah holiday camp, to attend;

The Rabbi's Discretionary Fund receives occasional receipts from members, which are distributed in confidence by the Rabbi according to deserving financial or social circumstances;

The HHD Appeal Fund collects and distributes the money donated towards designated charities as chosen by the Board;

Other Voluntary Charitable Funds refer to those voluntary donation members make in addition to their membership fee, such as to the Board of Deputies, New Israel Fund and the Mogilev community in Belarus.

The Ground Fee is collected on behalf of Liberal Judaism and is a mandatory fee in addition to the membership fee, as it covers the right to either be buried in a plot at Edgwarebury Lane cemetery or to be cremated at Hoop Lane crematorium.

Inspired by the Synagogue's 70th Anniversary in 2023, the Building Development Fund has been set-up to enable an overhaul of the roof, replace tired fixtures, utilize the space available as well as bring the building up-to-date with regards to environmental requirements and desires.

THE FINCHLEY PROGRESSIVE SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

15 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:

	Transfer in at 1 January 2021 £	Movement in funds		Balance at 31 December 2022 £
		Incoming resources £	Resources expended £	
Legacy Reserve Fund	312,552	-	-	312,552
Premises Fund	3,000,000	-	-	3,000,000
National Lottery	9,786	-	-	9,786
	<u>3,322,338</u>	<u>-</u>	<u>-</u>	<u>3,322,338</u>

Legacy Reserve Fund

The remaining designated fund arises from bequests under the 2011 Will of Margit Landon and under the 2015 Will of Maurice Needleman for a total £312,522. The trustees continue to discuss the most appropriate ways spending such designated funds.

Premises Fund

This fund relates to the value of the synagogue's land and buildings at 54a Hutton Grove London N12 8DR, as valued by Martin Gerrard, Estate Agents, in July 2017. The directors' are comfortable with the current valuation considering today's market.

National Lottery Fund

This fund relates to a grant received for £9,786 from the National Lottery for our inter-community work. Due to Covid this project has yet to be started and may involve some change in its outreach presentation.

16 Analysis of net assets between funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Unrestricted Funds 2022 £	Restricted Funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:					
Tangible assets	3,022,103	-	3,022,103	3,005,945	3,005,945
Current assets/(liabilities)	382,198	289,200	671,398	164,443	565,261
	<u>3,404,301</u>	<u>289,200</u>	<u>3,693,501</u>	<u>164,443</u>	<u>3,571,206</u>

THE FINCHLEY PROGRESSIVE SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

17 Financial commitments, guarantees and contingent liabilities

All congregants pay £48.50 per year towards the Liberal Judaism Burial Scheme, which covers the right to be buried or have a cremation. Additionally, some congregants join the FPS Funeral Expenses Scheme (£25 per person per year, or £40 for joint members) which means they are covered for the expense incurred in having a hearse and moving the body from the place of death to the mortuary, and then to Edgwarebury or to Hoop Lane. That basic expense is currently £740. Sometimes, there are extra costs, such as doctors fees, which are not covered by the Scheme and so are payable by the deceased's estate.

With around 200 congregants currently in the FPS Funeral Expenses Scheme it is estimated that the Synagogue has a contingent liability of (200 x £740 = say) £150,000 albeit that under normal circumstances this full liability is highly unlikely to crystallise in any one year.

18 Events after the reporting date

As described in the Trustees Report, the Trustees remain vigilant regarding the Covid pandemic though they also maintain their reasonable expectation that the Charity has adequate resources to continue in operation for the foreseeable future from the date of approval of these financial statements.

19 Related party transactions

There were no disclosable related party transactions during the year.