

THE LIBERAL SYNAGOGUE ELSTREE

England & Wales · Charity number 1182920

Details

Other names	TLSE
Status	Registered
Legal form	CIO
Registered	2019-04-10
Register	View on the Charity Commission register

Contact

Address	The Liberal Synagogue Elstree Old School High Street Elstree Borehamwood WD6 3EY
Phone	02089538889
Email	office@tlse.org.uk
Website	www.tlse.org.uk

Activities

Objects: THE ADVANCEMENT OF LIBERAL JUDAISM FOR THE PUBLIC BENEFIT

Activities: The synagogue promotes Liberal Judaism, for the benefit of the public good. It does so by providing a place of worship; conducting religious ceremonies; raising awareness of religious beliefs and practices; providing pastoral care and outreach; promoting interfaith activities; and educating people about and generally advancing the religion.

Classification

- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Barnet
- Brent
- Enfield
- Harrow
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£301,391	£304,470	-	-
2024-12-31	£263,280	£304,564	-	-
2023-12-31	£277,115	£278,990	-	-
2022-12-31	£246,050	£243,025	-	-
2021-12-31	£341,528	£363,779	-	-
2020-12-31	£317,897	£289,714	-	-

Trustees

Name	Role	Appointed
Leigh Renak	Chair	2022-08-18
Anne Jacqueline Ellis Shavick		2022-08-18
Elaine Greenberg		2026-05-14
Harry Max Hurst		2022-08-18
MICHAEL MORRIS REBAK		2022-08-18
Michael Cartine		2025-10-21
Michael Geoffrey Beral		2019-06-09
Richard Daniel Elman		2022-08-18
Terry Benson		2022-08-18

Accounts

Charity number: 1182920

The Liberal Synagogue Elstree

**Trustees' report and financial statements
for the year ended 31st December 2025**

CHARITY NUMBER 1182920

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Legal & Administrative Information

The name of the Charity is The Liberal Synagogue Elstree

Trustees

The trustees who served during the year were as follows:

Dates Elected

Mike Beral	
Leigh Renak	(Chairman)
Anne (Nancy) Shavick	(Treasurer)
Terry Benson	
Harry Hurst	
Jonathan Holman	Resigned October 2025
Richard Elman	
Michael Rebak	
Estelle Leigh	Resigned May 2025
Michael Cartine	Appointed October 2025

Trustees are elected by a show of hands by members of The Liberal Synagogue Elstree at the Annual General Meeting. One third of the trustees retire by rotation each year.

RABBI	Rabbi Gershon Silins
DIRECTOR OF COMMUNITY DEVELOPMENT	Rabbi Anna Wolfson

PRINCIPAL OFFICE Elstree High Street, Elstree, Hertfordshire, WD6 3EY

CHARITY NUMBER 1182920

BANKERS CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill,
West Malling, Kent, ME19 4JQ

INDEPENDENT EXAMINER AR Accountancy Services, Devonshire House, Manor Way,
Borehamwood, Hertfordshire, WD6 1QQ

Trustees' report for the year ended 31st December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice, "Accounting and Reporting by Charities" (FRS 102).

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO), originally governed by a constitution adopted in 1970 and subsequently modified, with the registered charity number 262001. The charity was established in Stanmore. The community moved to its current premises in Elstree in 1977 when it acquired a semi derelict school which was then transformed into the current building. It is known by its initials TLSE. In 2019 the synagogue registered as a Charitable Incorporated Organisation (CIO), charity number 1182920.

The trustees meet when required and agree all matters relating to the functions of TLSE, its broad strategy and areas of activity including;

- * the level of subscriptions payable by its members;
- * the allocation of its resources
- * the employment of professionals and support staff;
- * risk management policies and performance.

The day-to-day administration is delegated to staff members, but the trustees retain the overall control and management of the administration of the charity.

The major committees report to the trustees on a regular basis and cover most aspects of TLSE, activities including its religious affairs, premises and care and welfare of members.

Recruitment and appointment of trustees

The trustees are elected by TLSE members at the AGM. The trustees serve a three-year term of office, at the end of which they may stand for re-election. The Constitution provides for a minimum of 6 trustees and a maximum of 12 of whom 4 shall constitute a quorum. The trustees are responsible for all matters relating to the Synagogue.

Risk management

The trustees have reviewed the major risks it is exposed to, particularly relating to operations and finances. The trustees are satisfied that systems are in place to manage the risks identified. In particular, insurance cover is in place and finances kept under review. Appropriate Disclosure and Barring Services checks, supported by regular reviews, are made for those who work with children or other vulnerable groups within TLSE. Periodically, risk assessments are carried out within the building.

Objectives and activities

Aims and activities

The aims of the Synagogue are set out in its constitution as "The advancement of Liberal Judaism for the public benefit"

In order to carry out the aims, the Synagogue:-

- * Provides and maintains a place of worship and arranges and conducts religious services.
- * Provided religious education
- * Provides for the solemnization of marriages
- * Provides for burial and cremation
- * Provides communal, cultural activities and care in the community
- * Performs such other religious rights and charitable duties as the trustees from time to time determine.

Our objectives

Since its foundation in 1969, TLSE continued to grow steadily but, there has been a decline in current membership from 2021.

Members	2025 No.	2024 No.
Adult	422	425
Associate	1	1
Friends	19	21
Children of Members (0-20)	69	86
Total	511	533

Effective 1st January 2025 Liberal Judaism (to whom TLSE were affiliated) merged with the Movement for Reform Judaism to create The Movement for Progressive Judaism (MPJ) to whom we are now affiliated.

TLSE provides a comprehensive range of services and activities in accordance with its objectives and those of MPJ to which it is affiliated. MPJ does not impact on the operating decisions of TLSE.

Our objectives are set to reflect our faith and community aims and each year are reviewed by the trustees. In carrying out this review, the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit. Our aims remain to provide a facility where Progressive Jews can worship and to provide a facility that can be used by the wider community.

Use of Volunteers

TLSE has a culture in which many of our activities are conducted by volunteers.

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities provide benefit both to those who worship at TLSE and the wider community of Hertfordshire.

Religious activities

TLSE provides a centre for our prayers and worship and for the activities associated with Judaism. During the year under review, we offered a range of religious services and activities following the Jewish calendar.

Festivals: All festivals are celebrated with special services and on one occasion, principally Passover, a communal meal is prepared for those who wish to celebrate a second Seder night.

Life Cycle Events: During the year 3 Bar/Batmitzvah's were celebrated and 3 Funerals and 5 Stone Settings took place.

Through the TLSE Funeral Scheme and the Liberal Judaism Burial Scheme, a complete funeral service is provided to TLSE members, which relieves the deceased's bereaved relatives of the burden of organizing burials and cremations. Funerals were conducted for members who passed away during the year. Non-Jewish partners of members are eligible to join.

Charitable acts: Following the establishment of the Borehamwood Food Bank in 2013, TLSE continues to collect for the Borehamwood Foodbank (Trussell Trust) with food provided by members and food collected by members from shoppers at a local supermarket. Many members of TLSE volunteer for local and national charities. Others conduct religious services and provide friendship and IT services assistance to residents of a care home.

Yom Kippur Appeal:

Each year, the appeal is made by the chairman to the whole membership. Our 2025 Yom Kippur Charity Appeal raised a total of £6,760 (2024 £5,811) which will be distributed to the following charities:

➤ Camp Simcha	£2,309
➤ The Joely Bear Appeal	£2,110
➤ British Friends of United Hatzalah	£2,012
➤ Sebby's Corner	£328

Tax recoverable on donations to the Appeal for 2025 will be allocated to TLSE's Tzedek Fund.

Community activities

The Trustees are currently engaged with developing a calendar of communal activities for the 2026 and 2027 years which will be undertaken jointly with Radlett Reform Synagogue.

Reserves policy

It is the policy of the trustees to maintain unrestricted funds at a level sufficient to cover the management of all synagogue activities and administrative costs for twelve months. Unrestricted funds kept in reserve amount to £357,394 (2024: £359,968). Restricted funds and designated funds are kept at a level sufficient to meet the demands of those funds disclosed in notes 13 and 14 to the financial statements.

The balance sheet shows total funds of £619,219 (2024: £622,297)

Principal funding sources

TLSE raises most of its funds from its members' subscriptions, which continue to be subsidised for any members unable to pay the full rate. A further major source is tax recovered under Gift Aid.

TLSE has no funds for investment, other than bank deposits, available for its objectives. Its capital is invested in the freehold premises occupied by TLSE.

TLSE is not a grant giving charity (other than small grants given at the discretion of the Rabbi). In addition, bursaries are awarded to enable many of our young people to participate in Liberal Judaism's national schemes. Each month the Trustees select a charity for a donation from the Tzedek Fund.

Future Plans

In Spring 2025 The Liberal Synagogue Elstree and Radlett Reform Synagogue started discussing the possibility of a merger. We rapidly realised that this would be an exciting opportunity, good for the members of both synagogues and for the wider community. Since then, a steering group and five separate working parties have developed both the big vision for what such a merger would bring, and a lot of the details of how it would work.

At EGMs in January 2026 both communities enthusiastically and overwhelmingly supported the proposals and authorised the trustees to work together to bring about the merger, which we hope will be formally concluded in January 2027. The Jewish Chronicle and the Jewish News applauded the agreement, recognising how it builds on the merger of the national Liberal and Reform movements to form the new Movement for Progressive Judaism.

The merger of Radlett Reform Synagogue and TLSE will bring together the strengths of our two communities to create a warm, inclusive and dynamic home for progressive Jewish life in Hertfordshire. With our shared values and a shared future, we will be able to offer richer opportunities for learning, worship, culture and connection, welcoming progressive Jews of every background and stage of life. While honouring and protecting the traditions, rituals and values of both existing communities, we also recognise the need to give the next generation space to engage with Judaism in ways that speak to them. Our merger provides the flexibility and resources to support traditional worship alongside new forms of Jewish expression, to uphold Tikkun Olam and social justice as a core value and to ensure that Jewish life remains vibrant, relevant and deeply meaningful for generations to come.

Our vision is to become a vibrant cultural Jewish centre and synagogue community for Hertfordshire and its surroundings.

Independent examiner

The trustees have reappointed AR Accountancy Services as independent examiner to undertake the independent examination of the trust and propose their continuation in office for the forthcoming year.

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Council Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (FRS 102).

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

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

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

Trustees

The role of the Trustees is to:

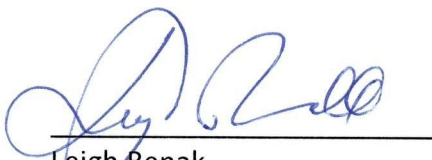
- provide support and guidance to the Rabbi in the execution of their role as spiritual leader and educator of the TLSE community.
- manage all staff engaged by the community whether paid or voluntary.
- keep proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed.
- safeguard the assets of the charity and take reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the year up to the date of this report are set out on page 1.

Signature and declaration

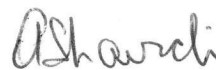
We declare in our capacities as charity trustees that the trustees have

- approved this report and
- authorised us to sign on their behalf



Leigh Renak
Chairman

15-MAY-2026



Nancy Shavick
Treasurer

15-MAY-2026

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31st December 2025

We report on the financial statements of the Trust for the period ended 31st December 2025 which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(1)(a) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility:

- to examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)b of the 2011 Act); and
- to state whether particular matters have come to our attention.

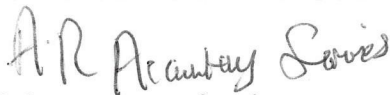
Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



AR Accountancy Services
Devonshire House
Manor Way
Borehamwood
Hertfordshire
WD6 1QQ

Dated: 15th May 2025

Statement of Financial Activities (SoFA) for the year ended 31st December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Incoming resources					
Donations and Legacies	2	230,643	9,560	240,203	202,341
Charitable Activities	3	1,483	12,413	13,896	19,091
Rental Income		21,518	-	21,518	20,171
Grant Income	4	6,116	-	6,116	8,551
Investment Income		10,760	-	10,760	10,251
Other Income	5	8,898	-	8,898	2,841
Total Incoming resources		279,418	21,973	301,391	263,285
Resources Expended					
Expenditure on raising funds	6	43,682	12,193	55,875	61,111
Expenditure on Charitable Activities	7	238,311	10,284	248,595	243,451
Total resources expended		281,993	22,477	304,470	304,562
Net outgoing resources for the year		- 2,575	- 504	- 3,079	- 41,281
Transfers		-	-	-	
Balance brought forward at 1st January		359,969	262,328	622,297	663,581
Balance carried forward at 31st December		357,394	261,824	619,218	622,291

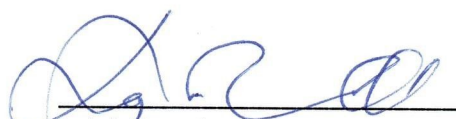
The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total gains and losses has not been prepared.

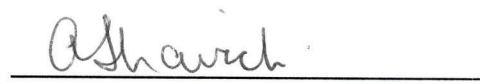
All of the incoming resources and resources expended derive from continuing activities.

Balance Sheet as at 31st December 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed Assets					
Tangible Assets	9		171,287		171,611
Current Assets					
Debtors	10	45,371		35,004	
Cash at bank and in hand		418,251		445,192	
		463,622		480,196	
		-		-	
Creditors: amounts falling due within one year	11	15,690		29,510	
Net Current Assets			447,932		450,686
Net Assets			<u>619,219</u>		<u>622,297</u>
Funds					
Restricted Funds	14		261,825		262,328
Unrestricted Funds	15		357,394		359,969
			<u>619,219</u>		<u>622,297</u>

The financial statements were approved on 14th May 2026 and authorized for issue by the Trustees and signed on their behalf by:


 Leigh Renak
 Chairman


 Nancy Shavick
 Treasurer

1. Accounting policies

The principal accounting policies are summarized below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities:

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland).

The Liberal Synagogue Elstree meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Statement of Cash Flows

As the Charity's income for the year falls below the larger charity threshold, it has taken advantage of the exemption under FRS 102 1A and did not include a Statement of Cash Flows.

1.3 Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when received.

The value of services provided by volunteers and gifts in kind have not been included.

Income from tax reclaims are recognised in the SoFA in the same period as the donations and gifts that they relate to.

1.4 Resources Expended

All expenditure is recognised on an accruals basis. Expenditure includes any VAT, which cannot be recovered and is included in the relevant costs in the statement of financial activities.

Expenditure on raising funds comprise the cost of donations made; includes costs incurred by the charity in delivery of its activities and services for its beneficiaries. Expenditure on charitable activities costs are those incurred in connection with the administration of the charity and compliance with the constitutional and statutory requirements.

1.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

1.6 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Land and buildings	Nil
Computer equipment	33% per annum
Furniture and fixtures	10% per annum

The freehold property is valued at historic cost. It is considered to have a useful life as a building of greater than 50 years and so any depreciation is considered immaterial.

1.8 Judgements and key sources of estimation uncertainty

In the application of the charity'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.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects both current and future periods.

2 Income from Donations and Legacies

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	Total £	Total £
Subscriptions	183,388	-	183,388	163,001
Gift Aid on subscriptions and Donations	29,908	-	29,908	29,557
Legacies Received	17,157	-	17,157	-
Care	190	-	190	245
Rabbis Discretionary Fund	-	130	130	100
Tzedek - Including Gift Aid on YK Appeal	-	1,200	1,200	1,235
Board of Deputies voluntary Levy	-	1,470	1,470	2,450
Yom Kippur Appeal	-	6,760	6,760	5,761
	230,643	9,560	240,203	202,349

Legacies Received is a bequest of £17,157 from the estate of our late member Joan Samuelson.

3 Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	Total £	Total £
Burial Fund	-	11,783	11,783	16,936
Bar & Batmitzvah fees	400	-	400	400
Weddings & Mixed Faith Blessings	600	-	600	600
North Herts Funeral Funds	-	630	630	630
Miscellaneous Income	483	-	483	291
Kiddush Income	-	-	-	234
Tree of Life	-	-	-	-
	1,483	12,413	13,896	19,091

4 Grant Income

		Unrestricted Funds	Restricted Funds	2025	2024
		£	£	Total £	Total £
CST Security		6,116	-	6,116	8,559
		6,116	-	6,116	8,559

5 Other Income

		Unrestricted Funds	Restricted Funds	2025	2024
		£	£	Total £	Total £
Sundry Income		1,403	-	1,403	2,848
TLSE Events Income		7,495	-	7,495	
		8,898	-	8,898	2,848

6 Expenditure on Raising Funds

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	Total £	Total £
Liberal Judaism Burial scheme	23,535	-	23,535	20,182
Seder and Kiddushim	224	-	224	158
High Holy Days and Car Park Rent	1,269	-	1,269	-
Tree of Life	-	-	-	38
Book Costs	462	-	462	283
Newsletter	4,486	-	4,486	3,440
Care Team	365	-	365	377
Tzedek donations	-	600	600	-
Yom Kippur Appeal	-	6,010	6,010	6,405
Israel Appeal	-	-	-	1,050
Funeral schemes / funerals	13,340	5,583	18,923	29,180
	43,682	12,193	55,874	61,113

7 Expenditure on Charitable Activities

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	Total £	Total £
Wages and Salaries	127,905	10,284	138,189	106,315
Social Security Costs	7,167	-	7,167	5,368
Pension Costs	14,438	-	14,438	6,073
Education Expenses	373	-	373	159
Administrative expenses	11,548	-	11,548	10,359
Insurances	4,040	-	4,040	8,423
Affiliation fees	31,152	-	31,152	35,630
Travel expenses	614	-	614	2,154
Accountancy	1,800	-	1,800	1,850
Legal and Professional Fees	3,515	-	3,515	915
Cleaning	1,926	-	1,926	3,766
Utilities	12,352	-	12,352	18,536
Conferences	352	-	352	448
Rabbis Discretionary Fund	-	-	-	200
Repairs and Maintenance	5,602	-	5,602	16,958
Visiting rabbis	-	-	-	4,559
Security	12,210	-	12,210	12,066
Board of Deputies Voluntary Levy	495	-	495	6,626
Bank Charges	1,006	-	1,006	1,127
Depreciation	1,818	-	1,818	1,919
	238,311	10,284	248,597	243,451

8 Staff costs

Included in Expenditure on Charitable Activities

		2025	2024
		£	£
Senior Staff Gross Wages		105,552	58,279
Other Gross Wages		32,637	48,036
Pension Contributions		14,438	6,073
Social Security Costs		7,167	5,368
		<u>159,794</u>	<u>117,756</u>

The average number of employees (including the Trustees) during the year was as follows:

		2025	2024
		No.	No.
Trustees (Unpaid)		8	9
Rabbi		1	1
Other (Full Time)		1	1
Other (Part Time)		2	2
Other (Part Time Hub)		3	5
Total		<u>15</u>	<u>18</u>

No expenses (2024: £0) that were paid on behalf of the charity were reimbursed to Trustees in the furtherance of their role as Trustees.

There was one employee during the year for whom the total emoluments, excluding pension contributions, was in excess of £60,000 (2024– none).

The charity contributes to the personal pension plans of certain employees. The pension cost charge represents contributions payable by the charity to those pension plans and amounted to £14,438 (2024: £6,073). £1,906 was payable to the pension plans at the current year end (2024 - £1,417). The assets of those pension plans are held separately from those of the charity in independently administered funds.

9 Tangible fixed assets

		Land and Buildings	Fixtures and Fittings	Office Equipment	Total
		£	£	£	£
Cost					
01-Jan-25		165,398	47,733	34,110	247,241
Additions				1,494	1,494
Disposals			-	-	-
31-Dec-25		165,398	47,733	35,604	248,735
Depreciation					
01-Jan-25		-	43,041	32,589	75,630
Charge for year			559	1,259	1,818
31-Dec-25		-	43,600	33,848	77,448
Net book value					
31-Dec-24		165,398	4,692	1,521	171,611
31-Dec-25		165,398	4,133	1,756	171,287

10 Debtors

		31-Dec-25	31-Dec-24
		£	£
Gift Aid recovered and recoverable		28,800	25,500
Subscription Debtors received January 2026		10,108	8,508
Other amounts Receivable		6,463	996
		<u>45,371</u>	<u>35,004</u>

11 Creditors: amounts falling due within one year

		31-Dec-25	31-Dec-24
		£	£
Sundry Creditors and Accrued expenses		6,848	20,657
HMRC		2,861	3,361
Pensions Payable		1,907	1,417
Nursery Deposit		4,075	4,075
		<u>15,690</u>	<u>29,510</u>

12 Financial commitments

At 31st December 2025 the charity was not committed to making any payments under non-cancellable operating leases in the year to 31st December 2025.

13 Statement of restricted funds

	01-Jan-25	Incoming resources	Resources expended	Transfers	31-Dec-25
	£	£	£		£
Funeral Fund	173,500	11,783	5,583	-	179,701
Lockstone Fund	47,410		5,142	-	42,268
Flint Fund	22,327		5,142	-	17,185
HHD Appeal Fund	6,158	6,760	6,010	-	6,908
Tzedek Fund (see note 16)	1,734	1,200	600	-	2,334
Rabbis Discretionary Fund	523	130	-		653
Board of Deputies Fund	2,390	1,470			3,860
North Herts Funeral Fund	8,286	630	-		8,916
Israel Appeal	-	-	-		-
	262,328	21,973	22,477	-	261,825

A Bequest of £56,694 was received in 2007 from the Estate of Mrs. Carol Flint who died in 2005. Under the terms of the will it is to be used for the Religion School, Welfare and Care, the Rabbi's Discretionary Fund and the Synagogue library. The Fund has been used towards costs of the Religion School and for young people from the Religion School to take part in LJY Netzer events. A Bequest of £47,410 was received from the estate of Mr. Leslie Lockstone who died in 2017. Under the terms of the will it is to be used for Religion School purposes.

It is the Trustees' policy that the Funeral Fund will be sufficient to pay for a basic funeral for all members aged 80 years and over. The balance required is recalculated each year to include provision for members aged 51 to 79 on a sliding scale according to age. All premiums from new members are added in the year of receipt. Contributions by members of North Herts Liberal Jewish Community are allocated to a separate fund.

14 Statement of unrestricted funds

	01-Jan-25	Incoming resources	Resources expended	Transfers	31-Dec-25
	£	£	£		£
General Fund	359,969	279,418	281,993	-	357,394

15 Related party disclosure

During the year TLSE received £100 in donations from trustees (2024: £100). This sum excludes subscription receipts from Trustees and their families, and also excludes donations made in pursuance of specific fundraising for Restricted Funds such as the High Holiday Appeal.

Accounts

Charity number: 1182920

The Liberal Synagogue Elstree

**Trustees' report and financial statements
for the year ended 31st December 2024**

The Liberal Synagogue Elstree Trustees' Report and Financial Statements for the year ended 31st December 2024

CHARITY NUMBER 1182920

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Legal & Administrative Information

The name of the Charity is The Liberal Synagogue Elstree

Trustees

The trustees who served during the year were as follows:

	Dates Elected
Mike Beral	Elected June 2019
Leigh Renak (Chairman)	Elected August 2022
Anne (Nancy) Shavick (Treasurer)	Elected August 2022
Terry Benson	Elected August 2022
Harry Hurst	Elected August 2022
Jonathan Holman	Elected August 2022
Richard Elman	Elected August 2022
Michael Rebak	Elected August 2022
Estelle Leigh	Elected August 2022

Trustees are elected by a show of hands by members of The Liberal Synagogue Elstree at the Annual General Meeting. One third of the trustees retire by rotation each year.

RABBI Rabbi Gershon Silins

PRINCIPAL OFFICE Elstree High Street, Elstree, Hertfordshire, WD6 3EY

CHARITY NUMBER 1182920

BANKERS CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill,
West Malling, Kent, ME19 4JQ

INDEPENDENT EXAMINER AR Accountancy Services, Devonshire House, Manor Way,
Borehamwood, Hertfordshire, WD6 1QQ

Trustees' report for the year ended 31st December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice, "Accounting and Reporting by Charities" (FRS 102).

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO), originally governed by a constitution adopted in 1970 and subsequently modified, with the registered charity number 262001. The charity was established in Stanmore. The community moved to its current premises in Elstree in 1977 when it acquired a semi derelict school which was then transformed into the current building. It is known by its initials TLSE. In 2019 the synagogue registered as a Charitable Incorporated Organisation (CIO), charity number 1182920.

The trustees meet when required and agree all matters relating to the functions of TLSE, its broad strategy and areas of activity including;

- * the level of subscriptions payable by its members;
- * the allocation of its resources
- * the employment of professionals and support staff;
- * risk management policies and performance.

The day-to-day administration is delegated to staff members, but the trustees retain the overall control and management of the administration of the charity.

The major committees report to the trustees on a regular basis and cover most aspects of TLSE, activities including its religious affairs, premises and care and welfare of members.

Recruitment and appointment of trustees

The trustees are elected by TLSE members at the AGM. The trustees serve a three-year term of office, at the end of which they may stand for re-election. The Constitution provides for a minimum of 6 trustees and a maximum of 12 of whom 4 shall constitute a quorum. The trustees are responsible for all matters relating to the Synagogue.

Risk management

The trustees have reviewed the major risks it is exposed to, particularly relating to operations and finances. The trustees are satisfied that systems are in place to manage the risks identified. In particular, insurance cover is in place and finances kept under review. Appropriate Disclosure and Barring Services checks, supported by regular reviews, are made for those who work with children or other vulnerable groups within TLSE. Periodically, risk assessments are carried out within the building.

Objectives and activities

Aims and activities

The aims of the Synagogue are set out in its constitution as "The advancement of Liberal Judaism for the public benefit"

In order to carry out the aims, the Synagogue:-

- * Provides and maintains a place of worship and arranges and conducts religious services.
- * Provided religious education
- * Provides for the solemnization of marriages
- * Provides for burial and cremation
- * Provides communal, cultural activities and care in the community
- * Performs such other religious rights and charitable duties as the trustees from time to time determine.

Our objectives

Since its foundation in 1969, TLSE continued to grow steadily but, there has been a decline in current membership from 2021.

Members	2024 No.	2023 No.
Adult	425	433
Associate	1	2
Friends	21	23
Children of Members (0-20)	86	100
Total	533	558

TLSE provides a comprehensive range of services and activities in accordance with its objectives and those of Liberal Judaism to which it is affiliated. Liberal Judaism does not impact on the operating decisions of TLSE.

Our objectives are set to reflect our faith and community aims and each year are reviewed by the trustees. In carrying out this review, the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit. Our aims remain to provide a facility where Liberal Jews can worship and to provide a facility that can be used by the wider community.

Use of Volunteers

TLSE has a culture in which many of our activities are conducted by volunteers.

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities provide benefit both to those who worship at TLSE and the wider community of Hertfordshire.

With the investment in our live streaming equipment our reach has increased and we regularly have members and others joining from across the country and from overseas.

Religious activities

TLSE provides a centre for our prayers and worship and for the activities associated with Liberal Judaism. During the year under review, we offered a range of religious services and activities including:

Prayers: TLSE is open for Friday night and Saturday morning services. Tots services are held on a Friday evening and on one Saturday morning per month.

Festivals: All festivals are celebrated with special services and on one occasion, principally Passover, a communal meal is prepared for those who wish to celebrate a second Seder night.

Life Cycle Events: During the year 3 Bar/Batmitzvah and 3 Wedding/ Mixed Faith Blessing ceremonies took place.

Through the TLSE Funeral Scheme and the Liberal Judaism Burial Scheme, a complete funeral service is provided to TLSE members, which relieves the deceased's bereaved relatives of the burden of organizing burials and cremations. Funerals were conducted for members who passed away during the year. Non-Jewish partners of members are eligible to join.

Charitable acts: Following the establishment of the Borehamwood Food Bank in 2013, TLSE continues to collect for the Borehamwood Foodbank (Trussell Trust) with food provided by members and food collected by members from shoppers at a local supermarket. Many members of TLSE volunteer for local and national charities. Others conduct religious services and provide friendship and IT services assistance to residents of a care home.

Yom Kippur Appeal:

Each year, the appeal is made by the chairman to the whole membership. Our 2024 Yom Kippur Charity Appeal raised a total of £5,811 which will be distributed to the following charities:

- | | |
|--------------------------------|--------|
| ➤ Noah's Ark Childrens Hospice | £2,138 |
| ➤ My Israel | £1,923 |
| ➤ Hatzola Herts | £1,750 |

Tax recoverable on donations to the Appeal for 2024 will be allocated to TLSE's Tzedek Fund.

Community activities

The Trustees are currently engaged with developing a calendar of communal activities for the 2025 and 2026 years

Reserves policy

It is the policy of the trustees to maintain unrestricted funds at a level sufficient to cover the management of all synagogue activities and administrative costs for twelve months. Unrestricted funds kept in reserve amount to £359,968 (2023: £401,581). Restricted funds and designated funds are kept at a level sufficient to meet the demands of those funds disclosed in notes 13 and 14 to the financial statements.

The balance sheet shows total funds of £622,297 (2023: £663,581)

Principal funding sources

TLSE raises most of its funds from its members' subscriptions, which continue to be subsidised for any members unable to pay the full rate. A further major source is tax recovered under Gift Aid.

TLSE has no funds for investment, other than bank deposits, available for its objectives. Its capital is invested in the freehold premises occupied by TLSE.

TLSE is not a grant giving charity (other than small grants given at the discretion of the Rabbi). In addition, bursaries are awarded to enable many of our young people to participate in Liberal Judaism's national schemes. Each month the Trustees select a charity for a donation from the Tzedek Fund.

Future Plans

In September 2024 we were thrilled to appoint Rabbi Anna Wolfson as our Director of Community Development; She commenced with us on 1st November 2024. Her focus is on both inreach and outreach to develop all aspects of the community, with special emphasis on younger families.

The future looks positive for The Liberal Synagogue Elstree. There are several events planned for 2025 and 2026 which show we have plenty to offer a growing congregation. Part of our premises are let to a nursery and this continues to both provide income and allows us to welcome local parents to the shul, providing us with more reason to look forward to the future with anticipation and excitement.

The Trustees, on behalf of the members of TLSE have lodged their support for the merger of Liberal Judaism and the Movement for Reform Judaism under the combined movement to be called Progressive Judaism. It is the Trustees opinion that this merger can only be of benefit for both originating movements. The merger will be formally voted on by both movements on 18th May 2025 and, if approved, will be with effect from 1st January 2026.

Independent examiner

The trustees have reappointed AR Accountancy Services as independent examiner to undertake the independent examination of the trust and propose their continuation in office for the forthcoming year.

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Council Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (FRS 102).

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

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

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

Trustees

The role of the Trustees is to:

- provide support and guidance to the Rabbi in the execution of their role as spiritual leader and educator of the TLSE community.
- manage all staff engaged by the community whether paid or voluntary.
- keep proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed.
- safeguard the assets of the charity and take reasonable steps for the prevention and detection of fraud and other irregularities.

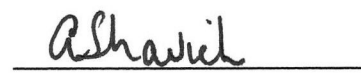
The trustees for the purposes of charity law who served during the year up to the date of this report are set out on page 1.

Signature and declaration

We declare in our capacities as charity trustees that the trustees have

- approved this report and
- authorised us to sign on their behalf


Leigh Renak
Chairman


Nancy Shavick
Treasurer

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31st December 2024

We report on the financial statements of the Trust for the period ended 31st December 2024 which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(1)(a) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility:

- to examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)b of the 2011 Act); and
- to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

AR Accountancy Services
Devonshire House
Manor Way
Borehamwood
Hertfordshire
WD6 1QQ

Dated: 15th May 2025

The Liberal Synagogue Elstree Notes to Financial Statements for the year ended 31st December 2024

Statement of Financial Activities (SoFA) for the year ended 31st December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Incoming resources					
Donations and Legacies	2	192,863	9,486	202,349	210,041
Charitable Activities	3	1,427	17,664	19,091	21,207
Rental Income		20,176	-	20,176	29,710
Grant Income	4	8,559	-	8,559	4,922
Investment Income		10,257	-	10,257	6,581
Other Income	5	2,848	-	2,848	4,654
Total Incoming resources		236,130	27,150	263,280	277,115
Resources Expended					
Expenditure on raising funds	6	40,622	20,491	61,113	73,867
Expenditure on Charitable Activities	7	237,120	6,331	243,451	205,123
Total resources expended		277,742	26,822	304,564	278,990
Net outgoing resources for the year	-	41,612	328	- 41,284	- 1,875
Transfers		-	-	-	-
Balance brought forward at 1st January		401,581	262,000	663,581	665,456
Balance carried forward at 31st December		359,969	262,328	622,297	663,581

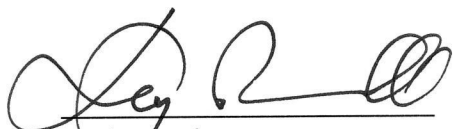
The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total gains and losses has not been prepared.

All of the incoming resources and resources expended derive from continuing activities.

Balance Sheet as at 31st December 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed Assets					
Tangible Assets	9		171,611		168,580
Current Assets					
Debtors	10	35,004		37,332	
Cash at bank and in hand		445,192		487,110	
		480,196		524,442	
Creditors: amounts falling due within one year	11	29,510		29,440	
Net Current Assets			450,686		495,001
Net Assets			<u>622,297</u>		<u>663,581</u>
Funds					
Restricted Funds	14		262,328		262,000
Unrestricted Funds	15		359,969		401,581
			<u>622,297</u>		<u>663,581</u>

The financial statements were approved on 15th May 2025 and authorized for issue by the Trustees and signed on their behalf by:


 Leigh Renak
 Chairman


 Nancy Shavick
 Treasurer

1. Accounting policies

The principal accounting policies are summarized below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities:

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland).

The Liberal Synagogue Elstree meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Statement of Cash Flows

As the Charity's income for the year falls below the larger charity threshold, it has taken advantage of the exemption under FRS 102 1A and did not include a Statement of Cash Flows.

1.3 Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when received.

The value of services provided by volunteers and gifts in kind have not been included.

Income from tax reclaims are recognised in the SoFA in the same period as the donations and gifts that they relate to.

1.4 Resources Expended

All expenditure is recognised on an accruals basis. Expenditure includes any VAT, which cannot be recovered and is included in the relevant costs in the statement of financial activities.

Expenditure on raising funds comprise the cost of donations made; includes costs incurred by the charity in delivery of its activities and services for its beneficiaries. Expenditure on charitable activities costs are those incurred in connection with the administration of the charity and compliance with the constitutional and statutory requirements.

1.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

1.6 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Land and buildings	Nil
Computer equipment	33% per annum
Furniture and fixtures	10% per annum

The freehold property is valued at historic cost. It is considered to have a useful life as a building of greater than 50 years and so any depreciation is considered immaterial.

1.8 Judgements and key sources of estimation uncertainty

In the application of the charity'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.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects both current and future periods.

2 Income from Donations and Legacies

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	Total £	Total £
Subscriptions	163,001	-	163,001	172,104
Gift Aid on subscriptions and Donations	29,557	-	29,557	24,521
Care and Welfare	245	-	245	655
Rabbis Discretionary Fund	-	100	100	100
Tzedek - Including Gift Aid on YK Appeal	-	1,235	1,235	290
Board of Deputies voluntary Levy	60	2,390	2,450	2,378
Israel Appeal	-	-	-	3,408
Yom Kippur Appeal	-	5,761	5,761	6,586
	<u>192,863</u>	<u>9,486</u>	<u>202,349</u>	<u>210,041</u>

3 Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	Total £	Total £
Burial Fund	-	16,936	16,936	19,111
Bar & Batmitzvah fees	400	-	400	-
Weddings & Mixed Faith Blessings	600	-	600	-
North Herts Funeral Funds	-	630	630	630
Miscellaneous Income	193	98	291	566
Kiddush Income	234	-	234	900
Tree of Life	-	-	-	-
	<u>1,427</u>	<u>17,664</u>	<u>19,091</u>	<u>21,207</u>

4 Grant Income

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	Total £	Total £
NLPS Grant	-	-	-	-
CST Security	8,559	-	8,559	4,922
	8,559	-	8,559	4,922

5 Other Income

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	Total £	Total £
Sundry Income	2,848	-	2,848	4,654
	2,848	-	2,848	4,654

6 Expenditure on Raising Funds

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	Total £	Total £
Liberal Judaism Burial scheme	20,182	-	20,182	23,558
Bar/Batmitzvah expenses	-	-	-	-
Youth activities	-	-	-	-
Social committee	-	-	-	-
Seder and Kiddushim	158	-	158	2,938
High Holy Days and Car Park Rent	-	-	-	2,952
Tree of Life	38	-	38	-
Book Costs	283	-	283	667
Newsletter	3,440	-	3,440	3,922
Care and Welfare	377	-	377	274
Tzedek donations	-	-	-	1,350
Yom Kippur Appeal	-	6,405	6,405	5,861
Israel Appeal	-	1,050	1,050	2,358
Funeral schemes / funerals	16,144	13,036	29,180	29,987
	40,622	20,491	61,113	73,867

7 Expenditure on Charitable Activities

	Unrestricted Funds	Restricted Funds	2024 Total £	2023 Total £
	£	£		
Wages and Salaries	106,315	-	106,315	88,575
Social Security Costs	5,368	-	5,368	3,092
Pension Costs	6,073	-	6,073	8,689
Education Expenses	159	-	159	1,327
Administrative expenses	10,357	-	10,357	6,169
Insurances	8,423	-	8,423	7,893
Affiliation fees	35,630	-	35,630	39,862
Travel expenses	2,154	-	2,154	831
Accountancy	1,850	-	1,850	2,105
Legal and Professional Fees	915	-	915	1,920
Cleaning	3,766	-	3,766	1,359
Utilities	18,536	-	18,536	17,901
Conferences	448	-	448	241
Rabbis Discretionary Fund	-	200	200	400
Repairs and Maintenance	16,958	-	16,958	12,010
Visiting rabbis	4,559	-	4,559	1,447
Security	12,066	-	12,066	7,849
Board of Deputies Voluntary Levy	495	6,131	6,626	990
Bank Charges	1,127	-	1,127	1,188
Depreciation	1,919	-	1,919	1,275
	<u>237,120</u>	<u>6,331</u>	<u>243,449</u>	<u>205,123</u>

8 Staff costs

Included in Expenditure on Charitable Activities

	2024	2023
	£	£
Ministerial Gross Wages	58,279	53,678
Other Gross Wages	48,036	34,897
Pension Contributions	6,073	8,689
Social Security Costs	5,368	3,092
	<u>117,756</u>	<u>100,356</u>

The average number of employees (including the Trustees) during the year was as follows:

	2024	2023
	No.	No.
Trustees (Unpaid)	9	12
Rabbi	1	2
Other (Full Time)	1	-
Other (Part Time)	2	2
Other (Part Time Hub)	5	5
Total	<u>18</u>	<u>21</u>

No expenses (2023: £0) paid on behalf of the charity were reimbursed to Trustees in the furtherance of their role as Trustees.

There were no employees during the year for whom the total emoluments, excluding pension contributions, were in excess of £60,000 (2023 – none).

The charity contributes to the personal pension plans of certain employees. The pension cost charge represents contributions payable by the charity to those pension plans and amounted to £6,073 (2023: £8,689). £1,417 was payable to the pension plans at the current year end (2023 - £904). The assets of those pension plans are held separately from those of the charity in independently administered funds.

9 Tangible fixed assets

	Land and Buildings	Fixtures and Fittings	Office Equipment	Total
	£	£	£	£
Cost				
01-Jan-24	165,398	45,064	31,828	242,290
Additions		2,669	2,282	4,951
Disposals		-	-	-
31-Dec-24	165,398	47,733	34,110	247,241
Depreciation				
01-Jan-24	-	42,748	30,962	73,710
Charge for year		293	1,627	1,920
31-Dec-24	-	43,041	32,589	75,630
Net book value				
31-Dec-23	165,398	2,316	866	168,580
31-Dec-24	165,398	4,692	1,521	171,611

The Liberal Synagogue Elstree Notes to Financial Statements for the year ended 31st December 2024

10 Debtors

	31-Dec-24	31-Dec-23
	£	£
Gift Aid recoverable	25,500	25,500
Subscription Debtors received January 2023	8,508	8,880
Other amounts Receivable	996	2,953
	<u>35,004</u>	<u>37,332</u>

11 Creditors: amounts falling due within one year

	31-Dec-24	31-Dec-23
	£	£
Sundry Creditors and Accrued expenses	20,657	19,347
HMRC	3,361	2,372
Pensions Payable	1,417	3,971
Nursery Deposit	4,075	3,750
	<u>29,510</u>	<u>29,440</u>

12 Financial commitments

At 31st December 2024 the charity was not committed to making any payments under non-cancellable operating leases in the year to 31st December 2025.

13 Statement of restricted funds

	01-Jan-24	Incoming resources	Resources expended	Transfers	31-Dec-24
	£	£	£		£
Funeral Fund	169,600	16,936	13,036		173,500
Lockstone Fund	47,410				47,410
Flint Fund	22,327				22,327
Yom Kippur Fund	6,802	5,761	6,405		6,158
Tzedek Fund (see note 16)	499	1,235	-		1,734
Rabbis Discretionary Fund	525	198	200		523
Board of Deputies Fund	6,131	2,390	6,131		2,390
North Herts Funeral Fund	7,656	630	-		8,286
Israel Appeal	1,050	-	1,050		-
	262,000	27,150	26,822	-	262,328

A Bequest of £56,694 was received in 2007 from the Estate of Mrs. Carol Flint who died in 2005. Under the terms of the will it is to be used for the Religion School, Welfare and Care, the Rabbi's Discretionary Fund and the Synagogue library. The Fund has been used towards costs of the Religion School and for young people from the Religion School to take part in LJY Netzer events. A Bequest of £47,410 was received from the estate of Mr. Leslie Lockstone who died in 2017. Under the terms of the will it is to be used for Religion School purposes.

It is the Trustees' policy that the Funeral Fund will be sufficient to pay for a basic funeral for all members aged 80 years and over. The balance required is recalculated each year to include provision for members aged 51 to 79 on a sliding scale according to age. All premiums from new members are added in the year of receipt. Contributions by members of North Herts Liberal Jewish Community are allocated to a separate fund.

14 Statement of unrestricted funds

	01-Jan-24	Incoming resources	Resources expended	Transfers	31-Dec-24
	£	£	£		£
General Fund	401,581	236,130	277,742	-	359,969

15 Related party disclosure

During the year TLSE received £100 in donations from trustees (2023: £100). This sum excludes subscription receipts from Trustees and their families, and also excludes donations made in pursuance of specific fundraising for Restricted Funds such as the High Holiday Appeal.

Accounts

Charity number: 1182920

The Liberal Synagogue Elstree

**Trustees' report and financial statements
for the year ended 31st December 2023**

CHARITY NUMBER 1182920

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Legal & Administrative Information

The name of the Charity is The Liberal Synagogue Elstree

Trustees

The trustees who served during the year were as follows:

	Dates Elected
Mike Beral	Elected June 2019
Leigh Renak (Chairman)	Elected August 2022
Anne (Nancy) Shavick (Treasurer)	Elected August 2022
Terry Benson	Elected August 2022
Harry Hurst	Elected August 2022
Jonathan Holman	Elected August 2022
Richard Elman	Elected August 2022
David Steinberg	Elected August 2022 Resigned May 2023
Michael Rebak	Elected August 2022
Estelle Leigh	Elected August 2022
Stacey Shurlin	Elected August 2022 Resigned June 2023
Mark Saunders	Elected August 2022 Resigned June 2023

Trustees are elected by a show of hands by members of The Liberal Synagogue Elstree at the Annual General Meeting. One third of the trustees retire by rotation each year.

RABBI	Rabbi Gershon Silins
PRINCIPAL OFFICE	Elstree High Street, Elstree, Hertfordshire, WD6 3EY
CHARITY NUMBER	1182920
BANKERS	CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ
INDEPENDENT EXAMINER	AR Accountancy Services, Devonshire House, Manor Way, Borehamwood, Hertfordshire, WD6 1QQ

Trustees' report for the year ended 31st December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice, "Accounting and Reporting by Charities" (FRS 102).

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO), originally governed by a constitution adopted in 1970 and subsequently modified, with the registered charity number 262001. The charity was established in Stanmore. The community moved to its current premises in Elstree in 1977 when it acquired a semi derelict school which was then transferred into the current building. It is known by its initials TLSE. In 2019 the synagogue registered as a Charitable Incorporated Organisation (CIO), charity number 1182920.

The trustees meet when required and agree all matters relating to the functions of TLSE, its broad strategy and areas of activity including;

- * the level of subscriptions payable by its members;
- * the allocation of its resources
- * the employment of professionals and support staff;
- * risk management policies and performance.

The day-to-day administration is delegated to staff members, but the trustees retain the overall control and management of the administration of the charity.

The major committees report to the trustees on a regular basis and cover most aspects of TLSE, activities including its religious affairs, premises and care and welfare of members.

Recruitment and appointment of trustees

The trustees are elected by TLSE members at the AGM. The trustees serve a three-year term of office, at the end of which they may stand for re-election. The Constitution provides for a minimum of 6 trustees and a maximum of 12 of whom 4 shall constitute a quorum. The trustees are responsible for all matter relating to the Synagogue.

Risk management

The trustees have reviewed the major risks it is exposed to, particularly relating to operations and finances. The trustees are satisfied that systems are in place to manage the risks identified. In particular, insurance cover is in place and finances kept under review. Appropriate Disclosure and Barring Services checks, supported by regular reviews, are made for those who work with children or other vulnerable groups within TLSE. Periodically, risk assessments are carried out within the building.

Objectives and activities

Aims and activities

The aims of the Synagogue are set out in its constitution as "The advancement of Liberal Judaism for the public benefit"

In order to carry out the aims, the Synagogue:-

- * Provides and maintains a place of worship and arranges and conducts religious services.
- * Provided religious education
- * Provides for the solemnization of marriages
- * Provides for burial and cremation
- * Provides communal, cultural activities and care in the community
- * Performs such other religious rights and charitable duties as the trustees from time to time determine.

Our objectives

Since its foundation in 1969, TLSE continued to grow steadily but, there has been a decline in current membership from 2021.

Members	2023 No.	2022 No.
Adult	433	460
Associate	2	1
Friends	23	32
Children of Members (0-20)	100	121
Total	558	614

TLSE provides a comprehensive range of services and activities in accordance with its objectives and those of Liberal Judaism to which it is affiliated. Liberal Judaism does not impact on the operating decisions of TLSE.

Our objectives are set to reflect our faith and community aims and each year are reviewed by the trustees. In carrying out this review, the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit. Our aims remain to provide a facility where Liberal Jews can worship and to provide a facility that can be used by the wider community.

Use of Volunteers

TLSE has a culture in which many of our activities are conducted by volunteers.

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities provide benefit both to those who worship at TLSE and the wider community of Hertfordshire.

With the investment in our live streaming equipment our reach has increased and we regularly have members and others joining from across the country and from overseas.

Religious activities

TLSE provides a centre for our prayers and worship and for the activities associated with Liberal Judaism. During the year under review, we offered a range of religious services and activities including:

Prayers: TLSE is open for Friday night and Saturday morning services. Tots services are held on a Friday evening and on one Saturday morning per month.

Festivals: All festivals are celebrated with special services and on one occasion, principally Passover, a communal meal is prepared for those who wish to celebrate a second Seder night.

Life Cycle Events: During the year Bar/Batmitzvah ceremonies took place and a group of young people led services to mark the conclusion for Kabbalat Torah.

Through the TLSE Funeral Scheme and the Liberal Judaism Burial Scheme, a complete funeral service is provided to TLSE members, which relieves the deceased's bereaved relatives of the burden of organizing burials and cremations. Funerals were conducted for members who passed away during the year. Non-Jewish partners of members are eligible to join.

Charitable acts: Following the establishment of the Borehamwood Food Bank in 2013, TLSE continues to run a food bank with food provided by members and food collected by members from shoppers at a local supermarket. Many members of TLSE volunteer for local and national charities. Others conduct religious services and provide friendship and IT services assistance to residents of a care home.

Yom Kippur Appeal:

Each year, the appeal is made by the chairman to the whole membership. The in 2023 our Yom Kippur Charity Appeal raised a total of £6,586 of which £1,250 was in respect of the 2022 appeal.

A total of £5,336 will be distributed to the following charities:

- Herona Hospital, Uganda
- Boys Town Jerusalem
- Resource

Tax recoverable on donations to the Appeal for 2023 has been allocated to TLSE's Tzedek Fund.

Community activities

The Trustees are currently engaged with developing a calendar of communal activities for the 2024 and 2025 years

Reserves policy

It is the policy of the trustees to maintain unrestricted funds at a level sufficient to cover the management of all synagogue activities and administrative costs for twelve months. Unrestricted funds kept in reserve amount to £401,604 (2021: £400,536). Restricted funds and designated funds are kept at a level sufficient to meet the demands of those funds disclosed in notes 13 and 14 to the financial statements.

The balance sheet shows total funds of £nnnn (2022: £665,456)

Principal funding sources

TLSE raises most of its funds from its members' subscriptions, which continue to be at reduced rates for a substantial proportion of the adult membership. A further major source is tax recovered under Gift Aid.

TLSE has no funds for investment, other than bank deposits, available for its objectives. Its capital is invested in the freehold premises occupied by TLSE.

TLSE is not a grant giving charity (other than small grants given at the discretion of the Rabbi). In addition, bursaries are awarded to enable many of our young people to participate in Liberal Judaism's national schemes. Each month the Trustees select a charity for a donation from the Tzedek Fund.

Future Plans

We are delighted that in April Rabbi Gershon Silins agreed to move from being part time Interim Rabbi to become the full time Rabbi for TLSE. The Trustees see this as the first important step in developing TLSE and taking the community forward into the future.

The future looks positive for The Liberal Synagogue Elstree. There are several events planned for 2024 and 2025 which show we have plenty to offer a growing congregation. The nursery continues to bring both life and funds to the shul, providing us with more reason to look forward to the future with anticipation and excitement.

Independent examiner

The trustees have reappointed AR Accountancy Services as independent examiner to undertake the independent examination of the trust.

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Council Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (FRS 102).

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

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

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

Trustees

The role of the Trustees is to:

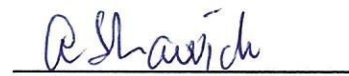
- provide support and guidance to the Rabbi in the execution of their role as spiritual leader and educator of the TLSE community.
- manage all staff engaged by the community whether paid or voluntary.
- keep proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed.
- safeguard the assets of the charity and take reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the year up to the date of this report are set out on page 1.

Signature and declaration

We declare in our capacities as charity trustees that the trustees have

- approved this report and
- authorised us to sign on their behalf


Leigh Renak
Chairman
Nancy Shavick
Treasurer

The Liberal Synagogue Elstree

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31st DECEMBER 2023

We report on the financial statements of the Trust for the period ended 31st December 2023 which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(1)(a) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility:

- to examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)b of the 2011 Act); and
- to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

AR Accountancy Services
Devonshire House
Manor Way
Borehamwood
Hertfordshire
WD6 1QQ

Dated: 12 April 2024

The Liberal Synagogue Elstree Notes to Financial Statements for the year ended 31st December 2023

Statement of Financial Activities for the year ended 31st December 2023

	Notes	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£
Incoming resources					
Donations and Legacies	2	197,339	12,702	210,041	206,655
Charitable Activities	3	1,466	19,741	21,207	4,740
Rental Income		29,710	-	29,710	30,035
Grant Income	4	4,922	-	4,922	761
Investment Income		6,581	-	6,581	1,111
Other Income	5	4,654	-	4,654	2,748
Total Incoming resources		244,671	32,444	277,115	246,050
Resources Expended					
Expenditure on raising funds	6	46,930	26,937	73,867	35,294
Expenditure on Charitable Activities	7	204,723	400	205,123	207,732
Total resources expended		251,653	27,337	278,990	243,026
Net incoming resources for the year		- 6,982	5,107	1,875	3,024
Transfers		16,957	- 6,957	-	-
Balance brought forward at 1st January		401,606	263,851	665,455	662,431
Balance carried forward at 31st December		401,581	262,000	663,580	665,455

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total gains and losses has not been prepared.

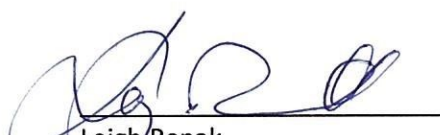
All of the incoming resources and resources expended derive from continuing activities.

The Liberal Synagogue Elstree Notes to Financial Statements for the year ended 31st December 2023

Balance Sheet as at 31st December 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed Assets					
Tangible Assets	9	168,580		168,220	
Current Assets					
Stock					
Debtors	10	37,332		34,722	
Cash at bank and in hand		487,110		476,041	
		524,442		510,763	
		-		-	
Creditors: amounts falling due within one year	11	29,440		13,528	
Net Current Assets			495,002		497,235
Net Assets			663,581		665,456
Funds					
Restricted Funds	14		262,000		263,851
Unrestricted Funds	15		401,581		401,606
			663,581		665,456

The financial statements were approved on 15 MAY 2024 and authorized for issue by the Trustees and signed on their behalf by:


Leigh Renak
Chairman


Nancy Shavick
Treasurer

1. Accounting policies

The principal accounting policies are summarized below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities:

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland).

The Liberal Synagogue Elstree meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Statement of Cash Flows

As the Charity's income for the year falls below the larger charity threshold, it has taken advantage of the exemption under FRS 102 1A and did not include a Statement of Cash Flows.

1.3 Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when received.

The value of services provided by volunteers and gifts in kind have not been included.

Income from tax reclaims are recognised in the SoFA in the same period as the donations and gifts that they relate to.

1.4 Resources Expended

All expenditure is recognised on an accruals basis. Expenditure includes any VAT, which cannot be recovered and is included in the relevant costs in the statement of financial activities.

Expenditure on raising funds comprise the cost of donations made; includes costs incurred by the charity in delivery of its activities and services for its beneficiaries. Expenditure on charitable activities costs are those incurred in connection with the administration of the charity and compliance with the constitutional and statutory requirements.

1.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

1.6 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Land and buildings	Nil
Computer equipment	33% per annum
Furniture and fixtures	10% per annum

The freehold property is valued at historic cost. It is considered to have a useful life as a building of greater than 50 years and so any depreciation is considered immaterial.

1.8 Judgements and key sources of estimation uncertainty

In the application of the charity'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.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects both current and future periods.

6 Expenditure on Raising Funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Liberal Judaism Burial scheme	23,558	-	23,558	19,566
Bar/Batmitzvah expenses	-	-	-	-
Youth activities	-	-	-	-
Social committee	-	-	-	-
Seder and Kiddushim	2,281	657	2,938	3,059
High Holy Days and Car Park Rent	2,952	-	2,952	-
Tree of Life	-	-	-	-
Book Costs	667	-	667	670
Newsletter	3,922	-	3,922	566
Care and Welfare	274	-	274	-
Tzedek donations	-	1,350	1,350	-
Yom Kippur Appeal	-	5,861	5,861	6,537
Israel Appeal	-	2,358	2,358	-
Funeral schemes / funerals	13,276	16,711	29,987	4,896
	<u>46,930</u>	<u>26,937</u>	<u>73,867</u>	<u>35,294</u>

7 Expenditure on Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Wages and Salaries	88,575	-	88,575	87,112
Social Security Costs	3,092	-	3,092	2,994
Pension Costs	8,689	-	8,689	7,934
Education Expenses	1,327	-	1,327	730
Administrative expenses	6,169	-	6,169	12,171
Insurances	7,893	-	7,893	7,212
Affiliation fees	39,862	-	39,862	37,454
Travel expenses	831	-	831	11
Accountancy	2,105	-	2,105	3,360
Legal and Professional Fees	1,920	-	1,920	6,006
Cleaning	1,359	-	1,359	227
Utilities	17,901	-	17,901	7,561
Conferences	241	-	241	225
Rabbis Discretionary Fund	-	400	400	-
Repairs and Maintenance	12,010	-	12,010	24,028
Visiting rabbis	1,447	-	1,447	808
Security	7,849	-	7,849	5,220
Board of Deputies Voluntary Levy	990	-	990	495
Bank Charges	1,188	-	1,188	1,723
Depreciation	1,275	-	1,275	2,460
	204,723	400	205,123	207,732

8 Staff costs

Included in Expenditure on Charitable Activities

		2,023	2,022
		£	£
Ministerial Gross Wages		53,678	50,642
Other Gross Wages		34,897	36,470
Pension Contributions		8,689	7,934
Social Security Costs		3,092	2,994
		<u>100,355.82</u>	<u>98,040</u>

The average number of employees (including the Trustees) during the year was as follows:

		2023	2022
		No.	No.
Trustees (Unpaid)		12	12
Rabbi		1	2
Administration		2	2
Other		5	5
Total		<u>20</u>	<u>21</u>

No expenses (2022: £0) paid on behalf of the charity were reimbursed to Trustees in the furtherance of their role as Trustees.

There were no employees during the year for whom the total emoluments, excluding pension contributions, were in excess of £60,000 (2022 – none).

The charity contributes to the personal pension plans of certain employees. The pension cost charge represents contributions payable by the charity to those pension plans and amounted to £8,584 (2022: £7,934). No contributions were payable to the pension plans at the current or previous year ends. The assets of those pension plans are held separately from those of the charity in independently administered funds.

9 Tangible fixed assets

		Land and Buildings	Fixtures and Fittings	Office Equipment	Total
		£	£	£	£
Cost					
At 1st January 2023		165,398	44,170	31,087	240,655
Additions			1,209	860	2,069
Disposals			- 315	- 120	- 435
At 31st December 2023		165,398	45,064	31,828	242,290
Depreciation					
At 1st January 2023		-	42,545	29,890	72,435
Charge for year			203	1,072	1,275
At 31st December 2023		-	42,748	30,962	73,710
Net book value					
at 1st January 2023		165,398	1,625	1,197	168,220
at 31st December 2023		165,398	2,316	866	168,580

10 Debtors

		2,023	2,022
		£	£
Gift Aid recoverable		25,500	25,500
Subscription Debtors received January 2023		8,880	9,222
Other amounts Receivable		2,953	
		<u>37,332</u>	<u>34,722</u>

11 Creditors: amounts falling due within one year

		2,023	2,022
		£	£
Sundry Creditors and Accrued expenses		19,347	8,178
HMRC		2,372	1,589
Pensions Payable		3,971	11
Nursery Deposit		3,750	3,750
		<u>29,440</u>	<u>13,528</u>

12 Financial commitments

At 31st December 2023 the charity was not committed to making any payments under non-cancellable operating leases in the year to 31st December 2024.

13 Statement of restricted funds

	1st January 2023	Incoming resources	Resources expended	Transfers	31st December 2023
	£	£	£		£
Funeral Fund	167,200	19,111	16,711	-	169,600
Lockstone Fund	47,411				47,411
Flint Fund	22,327				22,327
Yom Kippur Fund	6,077	6,586	5,861	-	6,802
Tzedek Fund (see note 16)	1,559	290	1,350	-	499
Care and Welfare	6,957	-	-	6,957	-
Rabbis Discretionary Fund	824	100	400	-	524
Kiddush Wine Find	657	-	657	-	-
Board of Deputies Fund	3,813	2,318	-	-	6,131
North Herts Funeral Fund	7,026	630	-	-	7,656
Israel Appeal	-	3,408	2,358	-	1,050
	263,851	32,444	27,337	6,957	262,000

A Bequest of £56,694 was received in 2007 from the Estate of Mrs. Carol Flint who died in 2005. Under the terms of the Will it is to be used for the Religion School, Welfare and Care, the Rabbi's Discretionary Fund and the Synagogue library. The Fund has been used towards costs of the Religion School and for young people from the Religion School to take part in LJY Netzer events. A Bequest of £47,411 was received from the estate of Mr. Leslie Lockstone who died in 2017. Under the terms of the will it is to be used for Religion School purposes.

It is the Trustees' policy that the Funeral Fund will be sufficient to pay for a basic funeral for all members aged 80 years and over. The balance required is recalculated each year to include provision for members aged 51 to 79 on a sliding scale according to age. All premiums from new members are added in the year of receipt. Contributions by members of North Herts Liberal Jewish Community are allocated to a separate fund.

14 Statement of unrestricted funds

	1st January 2023	Incoming resources	Resources expended	Transfers	31st December 2023
	£	£	£		£
Maintenance Fund	10,000			- 10,000	-
General Fund	391,606	244,671	251,653	16,957	401,581
	401,606	244,671	251,653	6,957	401,581

15 Related party disclosure

During the year TLSE received £100 in donations from trustees (2022: £100). This sum excludes subscription receipts from Trustees and their families, and also excludes donations made in pursuance of specific fundraising for Restricted Funds such as the High Holiday Appeal.

Accounts

Charity number: 1182920

The Liberal Synagogue Elstree

**Trustees' report and financial statements
for the year ended 31st December 2022**

The Liberal Synagogue Elstree Trustees' Report and Financial Statements for the year ended 31st December 2022

CHARITY NUMBER 1182920

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The Liberal Synagogue Elstree Trustees' Report and Financial Statements for the year ended 31st December 2022

Legal & Administrative Information

The name of the Charity is The Liberal Synagogue Elstree

Trustees

The trustees who served during the year were as follows:

		Dates Elected	
Mike Walton		Re-elected May 2021	Retired August 2022
Mike Beral		Elected June 2019	
Gayle McCombe		Elected June 2020	Retired August 2022
Michael Reibschied		Re-elected June 2020	Retired August 2022
Nick Belkin		Re-elected May 2021,	Retired April 2022
David Swarc		Re-elected June 2020,	Retired April 2022
Roz Bott		Appointed August 2021	Retired August 2022
Michael Herman		Appointed August 2021	Retired August 2022
Stacey Shurlin		Appointed August 2021	Retired June 2022
Leigh Renak	(Chairman)	Elected August 2022	
Ann (Nancy) Shavick	(Treasurer)	Elected August 2022	
Terry Benson		Elected August 2022	
Harry Hurst		Elected August 2022	
Jonathan Holman		Elected August 2022	
Richard Elman		Elected August 2022	
David Steinberg		Elected August 2022	
Michael Rebak		Elected August 2022	
Estelle Leigh		Elected August 2022	
Stacey Shurlin		Elected August 2022	
Mark Saunders		Elected August 2022	

Trustees are elected by a show of hands by members of The Liberal Synagogue Elstree at the Annual General Meeting, One third of the trustees retire by rotation each year.

RABBI	Rabbi Tanya Sakhnovich	Left October 2022
	Rabbi Gershon Silins	Appointed December 2022
PRINCIPAL OFFICE	Elstree High Street, Elstree, Hertfordshire, WD6 3EY	
CHARITY NUMBER	1182920	
BANKERS	CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ	
INDEPENDENT EXAMINER	Colin J Taylor FCA, 82 St John Street, London, EC1M 4JN	

Trustees' report for the year ended 31st 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 charity's governing document, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice, "Accounting and Reporting by Charities" (FRS 102).

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO), originally governed by a constitution adopted in 1970 and subsequently modified, with the registered charity number 262001. The charity was established in Stanmore. The community moved to its current premises in Elstree in 1977 when it acquired a semi derelict school which was then transferred into the current building. It is known by its initials TLSE. In 2019 the synagogue registered as a Charitable Incorporated Organisation (CIO), charity number 1182920.

The trustees meet when required and agree all matters relating to the functions of TLSE, its broad strategy and areas of activity including;

- * the level of subscriptions payable by its members;
- * the allocation of its resources
- * the employment of professionals and support staff;
- * risk management policies and performance.

The day-to-day administration is delegated to staff members, but the trustees retain the overall control and management of the administration of the charity.

The major committees report to the trustees on a regular basis and cover most aspects of TLSE, activities including its religious affairs, premises and care and welfare of members.

Recruitment and appointment of trustees

The trustees are elected by TLSE members at the AGM. The trustees serve a three-year term of office, at the end of which they may stand for re-election. The Constitution provides for a minimum of 6 trustees and a maximum of 12 of whom 4 shall constitute a quorum. The trustees are responsible for all matter relating to the Synagogue.

Risk management

The trustees have reviewed the major risks it is exposed to, particularly relating to operations and finances. The trustees are satisfied that systems are in place to manage the risks identified. In particular, insurance cover is in place and finances kept under review. Appropriate Disclosure and Barring Services checks, supported by regular reviews, are made for those who work with children or other vulnerable groups within TLSE. Periodically, risk assessments are carried out within the building.

Objectives and activities

Aims and activities

The aims of the Synagogue are set out in its constitution as "The advancement of Liberal Judaism for the public benefit"

In order to carry out the aims, the Synagogue:-

- * Provides and maintains a place of worship and arranges and conducts religious services.
- * Provided religious education
- * Provides for the solemnization of marriages
- * Provides for burial and cremation
- * Provides communal, cultural activities and care in the community
- * Performs such other religious rights and charitable duties as the trustees from time to time determine.

Our objectives

Since its foundation in 1969, TLSE continued to grow steadily but, there has been a decline in current membership from 2021.

Members	2022 Number	2021 Number
Adult	460	489
Associate	1	3
Friends	32	37
Children of Members (0-20)	121	146
Total	614	675

TLSE provides a comprehensive range of services and activities in accordance with its objectives and those of Liberal Judaism to which it is affiliated. Liberal Judaism does not impact on the operating decisions of TLSE.

Our objectives are set to reflect our faith and community aims and each year are reviewed by the trustees. In carrying out this review, the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit. Our aims remain to provide a facility where Liberal Jews can worship and to provide a facility that can be used by the wider community.

Use of Volunteers

TLSE has a culture in which many of our activities are conducted by volunteers.

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities provide benefit both to those who worship at TLSE and the wider community of Hertfordshire.

With the investment in our live streaming equipment our reach has increased and we regularly have members and others joining from across the country and from overseas.

Religious activities

TLSE provides a centre for our prayers and worship and for the activities associated with Liberal Judaism. During the year under review, we offered a range of religious services and activities including:

Prayers: TLSE is open for Friday night and Saturday morning services. Tots services are held on a Friday evening and on one Saturday morning per month.

Festivals: All festivals are celebrated with special services and on one occasion, principally Passover, a communal meal is prepared for those who wish to celebrate a second Seder night.

Life Cycle Events: During the year Bar/Batmitzvah ceremonies took place and a group of young people led services to mark the conclusion for Kabbalat Torah.

Through the TLSE Funeral Scheme and the Liberal Judaism Burial Scheme, a complete funeral service is provided to TLSE members, which relieves the deceased's bereaved relatives of the burden of organizing burials and cremations. Funerals were conducted for members who passed away during the year. Non-Jewish partners of members are eligible to join.

Charitable acts: Following the establishment of the Borehamwood Food Bank in 2013, TLSE continues to run a food bank with food provided by members and food collected by members from shoppers at a local supermarket. Many members of TLSE volunteer for local and national charities. Others conduct religious services and provide friendship and IT services assistance to residents of a care home.

Yom Kippur Appeal:

Each year, the appeal is made by the chairman to the whole membership. The 2022 Yom Kippur Charity Appeal raised £4,385. To this, amounts have been added some late receipts in respect of the previous years appeal and gift aid received, giving a total for the year of £6,507.

This will be distributed to the following charities:

- Beyond
- The Jewish Community Centre in Krakow
- Jewish Bereavement Counselling Service

Tax recoverable on donations to the Appeal for 2022 has been allocated to TLSE's Tzedek Fund.

Community activities

Due to Covid 19 the normal activities that the Synagogue provided, such as, education and recreational resources were significantly curtailed but have now returned to normal. The Trustees are currently engaged with developing a calendar of communal activities for the 2023 and 2024 years

Reserves policy

It is the policy of the trustees to maintain unrestricted funds at a level sufficient to cover the management of all synagogue activities and administrative costs for twelve months, Unrestricted funds kept in reserve amount to £401,604 (2021: £400,536). Restricted funds and designated funds are kept at a level sufficient to meet the demands of those funds disclosed in notes 13 and 14 to the financial statements.

The balance sheet shows total funds of £665,456 (2021: £662,431)

Principal funding sources

TLSE raises most of its funds from its members' subscriptions, which continue to be at reduced rates for a substantial proportion of the adult membership. A further major source is tax recovered under Gift Aid. TLSE has no funds for investment, other than bank deposits, available for its objectives. Its capital is invested in the freehold premises occupied by TLSE.

TLSE is not a grant giving charity (other than small grants given at the discretion of the Rabbi). In addition, bursaries are awarded to enable many of our young people to participate in Liberal Judaism's national schemes. Each month the Trustees select a charity for a donation from the Tzedek Fund.

Future Plans

During 2021 the trustees appointed Rabbi Tanya Sakhnovich to succeed Rabbi Pete Tobias but unfortunately in July 2022 Rabbi Tanya decided to leave TLSE due to disagreement with some of the Trustees at the time. Rabbi Tanya left the community in October 2022 and has been succeeded by Rabbi Gershon Silins who was appointed with effect from 1st December 2022. As a consequence, at the Annual General Meeting of the synagogue in August 2022 a new board of Trustees was elected to take the community forward,

We are delighted that in December Rabbi Gershon Silins agreed to accept the role as part time Interim Rabbi to our community and more recently has agreed to be the full time Rabbi for TLSE. The Trustees see this as the first important step in developing TLSE and taking the community forward into the future.

The future looks positive for The Liberal Synagogue Elstree. There are several events planned for 2023 and 2024 which show we have plenty to offer a growing congregation. The nursery continues to bring both life and funds to the shul, providing us with more reason to look forward to the future with anticipation and excitement,

Independent examiner

The trustees have reappointed Colin J Taylor FCA as independent examiner to undertake the independent examination of the trust.

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Council Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (FRS 102).

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

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

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

Trustees

The role of the Trustees is to:

- provide support and guidance to the Rabbi in the execution of their role as spiritual leader and educator of the TLSE community.
- manage all staff engaged by the community whether paid or voluntary.
- keep proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed.
- safeguard the assets of the charity and take reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the year up to the date of this report are set out on page 1.

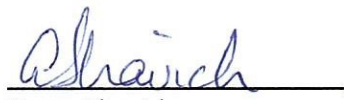
Signature and declaration

We declare in our capacities as charity trustees that the trustees have

- approved this report and
- authorised us to sign on their behalf



Leigh Renak
Chairman



Nancy Shavick
Treasurer

The Liberal Synagogue Elstree

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31st DECEMBER 2022

I report on the financial statements of the Trust for the period ended 31st December 2022 which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(1)(a) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility:

- to examine the accounts (under section 145 of the 2011 Act); - to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)b of the 2011 Act); and - to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met;or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached,


Colin J Taylor FCA
82 St John Street
London
EC1M 4JN

Dated: 6-6-2023.

The Liberal Synagogue Elstree Notes to Financial Statements for the year ended 31st December 2022

Statement of Financial Activities for the year ended 31st December 2022

	Notes	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
Incoming resources					
Donations and Legacies	2	197,942	8,713	206,655	238,748
Charitable Activities	3	3,753	987	4,740	55,180
Rental Income		30,035		30,035	29,500
Grant Income	4	761	-	761	5,000
Investment Income		1,111		1,111	193
Other Income	5	2,748	-	2,748	12,907
Total Incoming resources		236,350	9,700	246,050	341,528
Resources Expended					
Expenditure on raising funds	6	23,861	11,433	35,294	72,296
Expenditure on Charitable Activities	7	207,236	495	207,731	291,483
Total resources expended		231,097	11,928	243,025	363,779
Net incoming resources for the year		5,253	-2,227	3,025	22,251
Transfers		- 4,185	4,185	-	-
Balance brought forward at 1st January 2022		400,536	261,895	662,431	684,682
Balance carried forward at 31st December 2022		401,604	263,852	665,456	662,431

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total gains and losses has not been prepared.

All of the incoming resources and resources expended derive from continuing activities.

The Liberal Synagogue Elstree Notes to Financial Statements for the year ended 31st December 2022

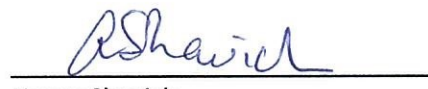
Balance Sheet as at 31st December 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed Assets					
Tangible Assets	9	168,220		168,944	
Current Assets					
Stock					
Debtors	10	34,722		41,875	
Cash at bank and in hand		476,042		474,360	
		510,764		516,235	
Creditors: amounts falling due within one year	11	- 13,528		- 22,747	
Net Current Assets			497,236		493,488
Net Assets			<u>665,456</u>		<u>662,431</u>
Funds					
Restricted Funds	13		263,852		261,895
Unrestricted Funds	14		401,604		400,536
			<u>665,456</u>		<u>662,431</u>

The financial statements were approved on
signed on their behalf by:

and authorized for issue by the Trustees and


Leigh Renak
Chairman


Nancy Shavick
Treasurer

1. Accounting policies

The principal accounting policies are summarized below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities:

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland).

The Liberal Synagogue Elstree meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Statement of Cash Flows

As the Charity's income for the year falls below the larger charity threshold, it has taken advantage of the exemption under FRS 102 1A and did not include a Statement of Cash Flows.

1.3 Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when received.

The value of services provided by volunteers and gifts in kind have not been included.

Income from tax reclaims are recognised in the SoFA in the same period as the donations and gifts that they relate to.

1.4 Resources Expended

All expenditure is recognised on an accruals basis. Expenditure includes any VAT, which cannot be recovered and is included in the relevant costs in the statement of financial activities.

Expenditure on raising funds comprise the cost of donations made; includes costs incurred by the charity in delivery of its activities and services for its beneficiaries. Expenditure on charitable activities costs are those incurred in connection with the administration of the charity and compliance with the constitutional and statutory requirements.

The Liberal Synagogue Elstree Notes to Financial Statements for the year ended 31st December 2022

1.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

1.6 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Land and buildings	Nil
Computer equipment	33% per annum
Furniture and fixtures	10% per annum

The freehold property is valued at historic cost. It is considered to have a useful life as a building of greater than 50 years and so any depreciation is considered immaterial.

1.8 Judgements and key sources of estimation uncertainty

In the application of the charity'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.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects both current and future periods.

The Liberal Synagogue Elstree Notes to Financial Statements for the year ended 31st December 2022

2 Income from Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Subscriptions	172,442		172,442	196,987
Gift Aid on subscriptions and Donations	25,500		25,500	30,173
Care and Welfare	-		-	1,515
Rabbis Discretionary Fund		150	150	100
Tzedek - Gift Aid on YK Appeal			-	1,400
Board of Deputies voluntary Levy		2,056	2,056	2,192
Yom Kippur Appeal		6,507	6,507	6,381
	197,942	8,713	206,655	238,748

3 Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Donations for Food NHS			-	31,893
Burial Fund		312	312	20,537
Bar & Batmitzvah fees			-	2,250
Weddings & Mixed Faith Blessings			-	500
North Herts Funeral Funds		675	675	-
Miscellaneous Income	3,208		3,208	-
Kiddush Income	480		480	
Tree of Life	65		65	-
	3,753	987	4,740	55,180

The Liberal Synagogue Elstree Notes to Financial Statements for the year ended 31st December 2022

4 Grant Income

		Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
NLPS Grant		761		761	5,000
		761	-	761	5,000

5 Other Income

		Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
Furlough Income				-	10,278
Sundry Income		2,748		2,748	2,629
		2,748	-	2,748	12,907

6 Expenditure on Raising Funds

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Liberal Judaism Burial scheme	19,566		19,566	29,852
Bar/Batmitzvah expenses			-	-
Youth activities			-	-
Social committee			-	-
Seder and Kiddushim	3,059		3,059	195
High Holy Days Rent			-	-
Tree of Life			-	-
Book Costs	670		670	-
Newsletter	566		566	1,628
Care and Welfare			-	-
Tzedek donations	-	-	-	1,200
Yom Kippur Appeal		6,537	6,537	6,248
Funeral schemes / funerals		4,896	4,896	33,173
	23,861	11,433	35,294	72,296

7 Expenditure on Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Wages and Salaries	87,112		87,112	108,171
Social Security Costs	2,994		2,994	6,146
Pension Costs	7,934		7,934	5,523
Education Expenses	730		730	3,239
Administrative expenses	12,171		12,171	12,760
Insurances	7,212		7,212	7,165
Affiliation fees	37,454		37,454	39,794
Travel expenses	11		11	71
Accountancy	3,360		3,360	3,600
Legal and Professional Fees	6,006		6,006	1,167
Cleaning	227		227	3,013
Utilities	7,561		7,561	5,891
Conferences	225		225	225
Rabbis Discretionary Fund		-	-	1,280
Donations for Food NHS			-	31,893
Repairs and Maintenance	24,028		24,028	50,571
Visiting rabbis	808		808	2,701
Security	5,220		5,220	1,449
Board of Deputies Voluntary Levy		495	495	3,495
Bank Charges	1,723		1,723	1,449
Depreciation	2,460		2,460	1,880
	207,236	495	207,731	291,483

Repairs and Maintenance includes a sum of £24,028 expended substantially on essential refurbishing of the roof.

8 Staff costs

Included in Expenditure on Charitable Activities

		2022	2021
		£	£
Ministerial Gross Wages		50,641	72,311
Other Gross Wages		36,471	35,860
Pension Contributions		7,934	5,523
Social Security Costs		2,994	6,146
		<u>98,040</u>	<u>119,840</u>

The average number of employees (including the Trustees) during the year was as follows:

		2022	2021
		No.	No.
Trustees (Unpaid)		12	10
Rabbi		2	1
Administration		2	3
Other		5	3
Total		<u>21</u>	<u>17</u>

No expenses (2021: £0) paid on behalf of the charity were reimbursed to Trustees in the furtherance of their role as Trustees.

There were no employees during the year for whom the total emoluments, excluding pension contributions, were in excess of £60,000 (2021 – one employee in excess of £60,000).

The charity contributes to the personal pension plans of certain employees. The pension cost charge represents contributions payable by the charity to those pension plans and amounted to £7,934 (2021: £5,523). No contributions were payable to the pension plans at the current or previous year ends. The assets of those pension plans are held separately from those of the charity in independently administered funds.

9 Tangible fixed assets

		Land and Buildings	Fixtures and Fittings	Office Equipment	Total
		£	£	£	£
Cost					
At 1st January 2022		165,398	44,170	29,351	238,919
Additions			-	1,736	1,736
At 31st December 2022		165,398	44,170	31,087	240,655
Depreciation					
At 1st January 2022		-	42,342	27,633	69,975
Charge for year			203	2,257	2,460
At 31st December 2022		-	42,545	29,890	72,435
Net book value					
at 1st January 2022		165,398	1,828	1,718	168,944
at 31st December 2022		165,398	1,625	1,197	168,220

The Liberal Synagogue Elstree Notes to Financial Statements for the year ended 31st December 2022

10 Debtors

		2022	2021
		£	£
Gift Aid recoverable		25,500	32,316
Subscription Debtors received January 2023		9,222	9,558
		<u>34,722</u>	<u>41,875</u>

11 Creditors: amounts falling due within one year

		2022	2021
		£	£
Sundry Creditors and Accrued expenses		8,178	11,734
HMRC		1,589	7,263
Pensions Payable		11	
Nursery Deposit		3,750	3,750
		<u>13,528</u>	<u>22,747</u>

12 Financial commitments

At 31st December 2022 the charity was not committed to making any payments under non-cancellable operating leases in the year to 31st December 2023.

13 Statement of restricted funds

	1st January 2022	Incoming resources	Resources expended	Transfers	31st December 2022
	£	£	£		£
Funeral Fund	167,599	312	4,896	4,185	167,200
Lockstone Fund	47,411				47,411
Flint Fund	22,327				22,327
Yom Kippur Fund	6,107	6,507	6,537		6,077
Tzedek Fund (see note 16)	1,559				1,559
Care and Welfare	6,957				6,957
Rabbis Discretionary Fund	674	150			824
Kiddush Wine Find	657				657
Board of Deputies Fund	2,252	2,056	495		3,813
North Herts Funeral Fund	6,351	675			7,026
	261,895	9,700	11,928	4,185	263,852

A Bequest of £56,694 was received in 2007 from the Estate of Mrs. Carol Flint who died in 2005. Under the terms of the Will it is to be used for the Religion School, Welfare and Care, the Rabbi's Discretionary Fund and the Synagogue library. The Fund has been used towards costs of the Religion School and for young people from the Religion School to take part in LJY Netzer events. A Bequest of £47,411 was received from the estate of Mr. Leslie Lockstone who died in 2017. Under the terms of the will it is to be used for Religion School purposes.

It is the Trustees' policy that the Funeral Fund will be sufficient to pay for a basic funeral for all members aged 80 years and over. The balance required is recalculated each year to include provision for members aged 51 to 79 on a sliding scale according to age. All premiums from new members are added in the year of receipt. Contributions by members of North Herts Liberal Jewish Community are allocated to a separate fund.

14 Statement of unrestricted funds

	1st January 2022	Incoming resources	Resources expended	Transfers	31st December 2022
	£	£	£		£
Maintenance Fund	10,000				10,000
General Fund	390,536	236,350	231,097	4,185	391,604
	400,536	236,350	231,097	4,185	401,604

15 Related party disclosure

During the year TLSE received £100 in donations from trustees (2021: £100). This sum excludes subscription receipts from Trustees and their families, and also excludes donations made in pursuance of specific fundraising for Restricted Funds such as the High Holiday Appeal.

Accounts

Charity number: 1182920

The Liberal Synagogue Elstree

**Trustees' report and financial statements
for the year ended 31st December 2021**

CHARITY NUMBER 1182920

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Legal & Administrative Information

The name of the Charity is The Liberal Synagogue Elstree

Trustees

The trustees who served during the year were as follows:

	Dates Elected and Re-elected	
Mike Walton (Chairman)	Re-elected May 2021	Retired August 2022
Harvey Adams	Re-elected May 2021,	Retired June 2021
Mike Beral	Elected June 2019	
Gayle McCombe	Elected June 2020	Retired August 2022
Michael Reibscheld	Re-elected June 2020	Retired August 2022
Susan Paessler	Elected June 2020,	Retired June 2021
Yael Shotts	Elected June 2020,	Retired June 2021
Nick Belkin	Re-elected May 2021,	Retired April 2022
David Swarc	Re-elected June 2020,	Retired April 2022
Roz Bott	Appointed August 2021	Retired August 2022
Michael Herman	Appointed August 2021	Retired August 2022
Stacey Shurlin	Appointed August 2021,	Retired June 2022

Subsequent to the year end there were the following appointments of Trustees:

Leigh Renak	(Chairman)	Elected August 2022
Ann (Nancy) Shavick	(Treasurer)	Elected August 2022
Terry Benson		Elected August 2022
Harry Hurst		Elected August 2022
Jonathan Holman		Elected August 2022
Richard Elman		Elected August 2022
David Steinberg		Elected August 2022
Michael Rebak		Elected August 2022
Estelle Leigh		Elected August 2022
Stacey Shurlin		Elected August 2022
Mark Saunders		Elected August 2022

Trustees are elected by a show of hands by members of The Liberal Synagogue Elstree at the Annual General Meeting. One third of the trustees retire by rotation each year.

RABBI	Rabbi Tanya Sakhnovich	Left October 2022
	Rabbi Gershon Silins	Appointed December 2022

PRINCIPAL OFFICE Elstree High Street, Elstree, Hertfordshire, WD6 3EY

CHARITY NUMBER 1182920

BANKERS CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

INDEPENDENT EXAMINER Beavis Morgan LLP, 82 St John Street, London, EC1M 4JN

Trustees' report for the year ended 31st December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice, "Accounting and Reporting by Charities" (FRS 102).

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO), originally governed by a constitution adopted in 1970 and subsequently modified, with the registered charity number 262001. The charity was established in Stanmore. The community moved to its current premises in Elstree in 1977 when it acquired a semi derelict school which was then transferred into the current building. It is known by its initials TLSE. In 2019 the synagogue registered as a Charitable Incorporated Organisation (CIO), charity number 1182920.

The trustees meet when required and agree all matters relating to the functions of TLSE, its broad strategy and areas of activity including;

- * the level of subscriptions payable by its members;
- * the allocation of its resources
- * the employment of professionals and support staff;
- * risk management policies and performance.

The day-to-day administration is delegated to staff members, but the trustees retain the overall control and management of the administration of the charity.

The major committees report to the trustees on a regular basis and cover most aspects of TLSE, activities including its religious affairs, premises and care and welfare of members.

Recruitment and appointment of trustees

The trustees are elected by TLSE members at the AGM. The trustees serve a three-year term of office, at the end of which they may stand for re-election. The Constitution provides, it's supplementary public guidance for a minimum of 6 trustees and a maximum of 12 of whom 4 shall constitute a quorum. The trustees are responsible for all matter relating to the Synagogue.

Risk management

The trustees have reviewed the major risks it is exposed to, particularly relating to operations and finances. The trustees are satisfied that systems are in place to manage the risks identified. In particular, insurance cover is in place and finances kept under review. Appropriate Disclosure and Barring Services checks, supported by regular reviews, are made for those who work with children or other vulnerable groups within TLSE. Periodically, risk assessments are carried out within the building.

Objectives and activities

Aims and activities

The aims of the Synagogue are set out in its constitution as "The advancement of Liberal Judaism for the public benefit"

In order to carry out the aims, the Synagogue:-

- * Provides and maintains a place of worship and arranges and conducts religious services.
- * Provided religious education
- * Provides for the solemnization of marriages
- * Provides for burial and cremation
- * Provides communal, cultural activities and care in the community
- * Performs such other religious rights and charitable duties as the trustees from time to time determine.

Our objectives

Since its foundation in 1969, TLSE continued to grow steadily but, there has been a slight decline in current membership from 2020

Members	2021 Number	2020 Number
Adult	489	492
Associate	3	3
Friends	37	39
Children of Members (0-20)	146	165
Total	675	700

TLSE provides a comprehensive range of services and activities in accordance with its objectives and those of Liberal Judaism to which it is affiliated. Liberal Judaism does not impact on the operating decisions of TLSE.

Our objectives are set to reflect our faith and community aims and each year are reviewed by the trustees. In carrying out this review, the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit. Our aims remain to provide a facility where Liberal Jews can worship and to provide a facility that can be used by the wider community.

Use of Volunteers

TLSE has a culture in which many of our activities are conducted by volunteers.

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities provide benefit both to those who worship at TLSE and the wider community of Hertfordshire.

With the investment in our live streaming equipment our reach has increased and we regularly have members and others joining from across the country and from overseas.

Religious activities

TLSE provides a centre for our prayers and worship and for the activities associated with Liberal Judaism. During the year under review, we offered a range of religious services and activities including:

Prayers: TLSE is open for Friday night and Saturday morning services. Tots services are held on a Friday evening and on one Saturday morning per month.

Festivals: All festivals are celebrated with special services and on one occasion, principally Passover, a communal meal is prepared for those who wish to celebrate a second Seder night.

Life Cycle Events: During the year Bar/Batmitzvah ceremonies took place and a group of young people led services to mark the conclusion for Kabbalat Torah.

Through the TLSE Funeral Scheme and the Liberal Judaism Burial Scheme, a complete funeral service is provided to TLSE members, which relieves the deceased's bereaved relatives of the burden of organizing burials and cremations. Funerals were conducted for members who passed away during the year. Non-Jewish partners of members are eligible to join.

Charitable acts: Following the establishment of the Borehamwood Food Bank in 2013, TLSE continues to run a food bank with food provided by members and food collected by members from shoppers at a local supermarket. Many members of TLSE volunteer for local and national charities. Others conduct religious services and provide friendship and IT services assistance to residents of a care home.

Yom Kippur Appeal:

Each year, the appeal is made by the chairman to the whole membership. The 2021 Yom Kippur Charity Appeal raised £6,381

This was distributed after the year end equally to the following charities:

- My Israel
- Salaam Shalom
- Herts Domestic Abuse

Tax recoverable on donations to the Appeal for 2021 has been allocated to TLSE's Tzedek Fund.

Community activities

Due to Covid 19 the normal activities that the Synagogue provided, such as, education and recreational resources remain curtailed.

Reserves policy

It is the policy of the trustees to maintain unrestricted funds at a level sufficient to cover the management of all synagogue activities and administrative costs for twelve months. Unrestricted funds kept in reserve amount to £400,536 (2020: £418,593). Restricted funds and designated funds are kept at a level sufficient to meet the demands of those funds disclosed in notes 13 and 14 to the financial statements.

The balance sheet shows total funds of £662,431 (2020: £684,682)

Principal funding sources

TLSE raises most of its funds from its members' subscriptions, which in 2021 were at reduced rates for a substantial proportion of the adult membership. A further major source is tax recovered under Gift Aid.

TLSE has no funds for investment, other than bank deposits, available for its objectives. Its capital is invested in the freehold premises occupied by TLSE.

TLSE is not a grant giving charity (other than small grants given at the discretion of the Rabbi). In addition, bursaries are awarded to enable many of our young people to participate in Liberal Judaism's national schemes. Each month the Trustees select a charity for a donation from the Tzedek Fund (note 16)

Future Plans

The future looks positive for The Liberal Synagogue Elstree as the shul looks to a time for development. There are several events planned for 2022 which show we have plenty to offer a growing congregation. During the year the sanctuary was substantially refurbished to offer a brighter, more welcoming environment. The nursery continues to bring both life and funds to the shul, providing us with more reason to look forward to the future with anticipation and excitement.

During 2021 the trustees appointed Rabbi Tanya Sakhnovich to succeed Rabbi Pete Tobias but unfortunately in July 2022 Rabbi Tanya decided to leave TLSE due to disagreement with some of the Trustees at the time. Rabbi Tanya left the community in October 2022 and has been succeeded by Rabbi Gershon Silins who has been appointed with effect from 1st December 2022.

Independent examiner

The trustees have reappointed Beavis Morgan LLP as independent examiner to undertake the independent examination of the trust.

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Council Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (FRS 102).

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

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

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

Trustees

The role of the Trustees is to:

- provide support and guidance to the Rabbi in the execution of their role as spiritual leader and educator of the TLSE community.
- manage all staff engaged by the community whether paid or voluntary.
- keep proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed.
- safeguard the assets of the charity and take reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the year up to the date of this report are set out on page 1.

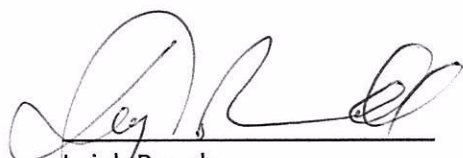
Subsequent Events

As already noted, since the year end there has been, unfortunately, a breakdown of relationship between the Trustees as at the year end and Rabbi Tanya. This resulted both in the resignation of Rabbi Tanya and also the appointment of an almost entirely new Trustee board to take the community forward. We are delighted that Rabbi Gershon Silins has agreed to accept the role as Interim Rabbi to our community and this is the first important step in developing TLSE and taking the community forward into the future.

Signature and declaration

We declare in our capacities as charity trustees that the trustees have

- approved this report and
- authorised us to sign on their behalf


Leigh Renak
Chairman
Nancy Shavick
Treasurer

The Liberal Synagogue Elstree

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31st DECEMBER 2021

We report on the financial statements of the Trust for the period ended 31st December 2021 which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(1)(a) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility:

- to examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)b of the 2011 Act); and
- to state whether particular matters have come to our attention.

Basis of independent examiner's report

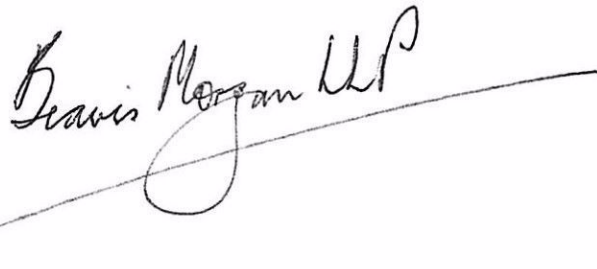
Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Beavis Morgan LLP
82 St John Street
London
EC1M 4JN



Dated: 13-12-2022

Statement of Financial Activities for the year ended 31st December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Incoming resources					
Donations and Legacies	2	227,160	11,588	238,748	237,560
Charitable Activities	3	2,750	52,430	55,180	37,215
Rental Income		29,500		29,500	24,700
Grant Income	4	5,000	-	5,000	3,468
Investment Income		193		193	2,766
Other Income	5	12,907	-	12,907	12,188
Total Incoming resources		277,510	64,018	341,528	317,897
Resources Expended					
Expenditure on raising funds	6	50,521	21,776	72,296	48,107
Expenditure on Charitable Activities	7	254,815	36,668	291,483	241,607
Total resources expended		305,336	58,443	363,779	289,714
Net incoming resources for the year	-	27,826	5,575	22,251	28,183
Transfers		9,769	9,769	-	
Balance brought forward at 1st January 2021		418,593	266,089	684,682	656,499
Balance carried forward at 31st December 2021		400,536	261,895	662,431	684,682

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total gains and losses has not been prepared.

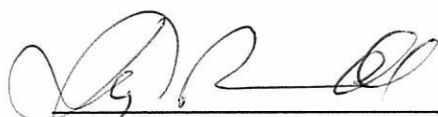
All of the incoming resources and resources expended derive from continuing activities.

The Liberal Synagogue Elstree Notes to Financial Statements for the year ended 31st December 2021

Balance Sheet as at 31st December 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed Assets					
Tangible Assets	9	168,944		168,673	
Current Assets					
Stock				880	
Debtors	10	41,875		45,996	
Cash at bank and in hand		<u>474,360</u>		<u>477,869</u>	
		516,235		524,745	
Creditors: amounts falling due within one year	11	- 22,747		- 8,736	
Net Current Assets			493,488		516,009
Net Assets			<u>662,431</u>		<u>684,682</u>
Funds					
Restricted Funds	13		261,895		266,089
Unrestricted Funds	14		<u>400,536</u>		<u>418,593</u>
			<u>662,431</u>		<u>684,682</u>

The financial statements were approved on 8/12/2022 and authorized for issue by the Trustees and signed on their behalf by:


 Leigh Renak
 Chairman


 Nancy Shavick
 Treasurer

1. Accounting policies

The principal accounting policies are summarized below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities:

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland).

The Liberal Synagogue Elstree meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Statement of Cash Flows

As the Charity's income for the year falls below the larger charity threshold, it has taken advantage of the exemption under FRS 102 1A and did not include a Statement of Cash Flows.

1.3 Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when received.

The value of services provided by volunteers and gifts in kind have not been included.

Income from tax reclaims are recognised in the SoFA in the same period as the donations and gifts that they relate to.

1.4 Resources Expended

All expenditure is recognised on an accruals basis. Expenditure includes any VAT, which cannot be recovered and is included in the relevant costs in the statement of financial activities.

Expenditure on raising funds comprise the cost of donations made; includes costs incurred by the charity in delivery of its activities and services for its beneficiaries. Expenditure on charitable activities costs are those incurred in connection with the administration of the charity and compliance with the constitutional and statutory requirements.

1.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

1.6 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Land and buildings	Nil
Computer equipment	33% per annum
Furniture and fixtures	10% per annum

The freehold property is valued at historic cost. It is considered to have a useful life as a building of greater than 50 years and so any depreciation is considered immaterial.

1.8 Judgements and key sources of estimation uncertainty

In the application of the charity'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.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects both current and future periods.

2 Income from Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Subscriptions	196,987		196,987	192,355
Gift Aid on subscriptions and Donations	30,173		30,173	34,936
Care and Welfare		1,515	1,515	268
Rabbis Discretionary Fund		100	100	653
Tzedek - Gift Aid on YK Appeal		1,400	1,400	1,270
Board of Deputies voluntary Levy		2,192	2,192	2,106
Yom Kippur Appeal		6,381	6,381	5,972
	<u>227,160</u>	<u>11,588</u>	<u>238,748</u>	<u>237,560</u>

3 Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
You Donate We Deliver		31,893	31,893	34,234
Burial Fund		20,537	20,537	731
Social committee			-	
Bar & Batmitzvah fees	2,250		2,250	2,250
Weddings & Mixed Faith Blessings	500		500	
	<u>2,750</u>	<u>52,430</u>	<u>55,180</u>	<u>37,215</u>

4 Grant Income

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
NLPS Grant	5,000		5,000	
Security Grant			-	3,468
	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>3,468</u>

5 Other Income

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Furlough Income	10,278		10,278	10,898
Book Sales	-		-	10
Sundry Income	<u>2,629</u>		<u>2,629</u>	<u>1,280</u>
	<u>12,907</u>	<u>-</u>	<u>12,907</u>	<u>12,188</u>

6 Expenditure on Raising Funds

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Liberal Judaism Burial scheme	29,853		29,853	23,527
Bar/Batmitzvah expenses			-	300
Seder and Kiddushim		195	195	898
Tree of Life			-	25
Book Costs			-	646
Newsletter	1,628		1,628	3,006
Care and Welfare			-	104
Tzedek donations		1,200	1,200	2,395
Yom Kippur Appeal		6,248	6,248	7,383
Funeral schemes / funerals	19,040	14,133	33,173	9,823
	50,521	21,776	72,296	48,107

7 Expenditure on Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Wages and Salaries	108,171		108,171	108,869
Social Security Costs	6,146		6,146	6,362
Pension Costs	5,523		5,523	8,823
Education Expenses	3,239		3,239	3,041
Administrative expenses	19,926		19,926	10,953
Affiliation fees	39,794		39,794	37,428
Travel expenses	71		71	860
Accountancy	3,600		3,600	3,000
Miscellaneous expenses	1,167		1,167	200
Cleaning	3,013		3,013	1,287
Utilities	5,891		5,891	6,141
Conferences	225		225	425
Rabbis Discretionary Fund		1,280	1,280	774
You Donate We Deliver		31,893	31,893	34,234
Repairs and Maintenance	50,571		50,571	8,500
Visiting rabbis	2,701		2,701	3,180
Security	1,449		1,449	1,377
Board of Deputies Voluntary Levy		3,495	3,495	1,795
Bank Charges	1,449		1,449	1,124
Depreciation	1,880		1,880	3,234
	<u>254,815</u>	<u>36,668</u>	<u>291,483</u>	<u>241,607</u>

Repairs and Maintenance includes a sum of £42,597 expended on refurbishing the main sanctuary area. To partially offset this, the sum of £8,916 has been transferred from the Refurbishment Fund (see Note 13)

8 Staff costs

Included in Expenditure on Charitable Activities

	2021	2020
	£	£
Ministerial Gross Wages	72,311	75,083
Other Gross Wages	35,860	33,786
Pension Contributions	5,523	8,823
Social Security Costs	6,146	6,362
	<u>119,840</u>	<u>124,054</u>

The average number of employees (including the Trustees) during the year was as follows:

	2021	2020
	No.	No.
Trustees (Unpaid)	10	10
Rabbi	1	1
Administration	3	2
Other	3	1
Total	<u>17</u>	<u>14</u>

No expenses (2020: £0) paid on behalf of the charity were reimbursed to Trustees in the furtherance of their role as Trustees.

There were two rabbis employed during the year, for whom the total emoluments, excluding pension contributions, were in excess of £60,000 (2020 – one employee in excess of £60,000).

The charity contributes to the personal pension plans of certain employees. The pension cost charge represents contributions payable by the charity to those pension plans and amounted to £5,523 (2020: £8,823). No contributions were payable to the pension plans at the current or previous year ends. The assets of those pension plans are held separately from those of the charity in independently administered funds.

9 Tangible fixed assets

	Land and Buildings	Fixtures and Fittings	Office Equipment	Total
	£	£	£	£
Cost				
At 1st January 2021	165,398	42,139	29,231	236,768
Additions		2,031	120	2,151
At 31st December 2021	165,398	44,170	29,351	238,919
Depreciation				
At 1st January 2021		42,139	25,956	68,095
Charge for year		203	1,677	1,880
At 31st December 2021	-	42,342	27,633	69,975
Net book value				
at 31st December 2020	165,398	-	3,275	168,673
at 31st December 2021	165,398	1,828	1,718	168,944

10 Debtors

	2021	2020
	£	£
Gift Aid recoverable	32,316	33,600
Subscription Debtors received January 2022	9,558	9,130
Prepayments		496
Other Debtors		2,770
	<u>41,875</u>	<u>45,996</u>

11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accrued expenses	11,734	4,986
HMRC	7,263	
Nursery Deposit	3,750	3,750
	<u>22,747</u>	<u>8,736</u>

12 Financial commitments

At 31st December 2021 the charity was not committed to making any payments under non-cancellable operating leases in the year to 31st December 2022.

13 Statement of restricted funds

	1st January 2021	Incoming resources	Resources expended	Transfers	31st December 2021
	£	£	£		£
Funeral Fund	161,195	20,537	14,133	-	167,599
Lockstone Fund	47,411				47,411
Flint Fund	22,327				22,327
Yom Kippur Fund	5,974	6,381	6,248	-	6,107
Tzedek Fund (see note 16)	1,359	1,400	1,200	-	1,559
Care and Welfare	5,442	1,515			6,957
Rabbis Discretionary Fund	1,854	100	1,280	-	674
Refurbishment Fund	8,916			8,916	-
Kiddush Wine Fund	852		195		657
Board of Deputies Fund	3,555	2,192	3,495	-	2,252
North Herts Funeral Fund	6,351				6,351
You Donate We Deliver	-	31,893	31,893	-	-
FRS Fund	463			463	-
Kids scheme	390			390	-
	266,089	64,018	58,444	9,769	261,895

A Bequest of £56,694 was received in 2007 from the Estate of Mrs. Carol Flint who died in 2005. Under the terms of the Will it is to be used for the Religion School, Welfare and Care, the Rabbi's Discretionary Fund and the Synagogue library. The Fund has been used towards costs of the Religion School and for young people from the Religion School to take part in LJY Netzer events. A Bequest of £47,411 was received from the estate of Mr. Leslie Lockstone who died in 2017. Under the terms of the will it is to be used for Religion School purposes.

It is the Trustees' policy that the Funeral Fund will be sufficient to pay for a basic funeral for all members aged 80 years and over. The balance required is recalculated each year to include provision for members aged 51 to 79 on a sliding scale according to age. All premiums from new members are added in the year of receipt. Contributions by members of North Herts Liberal Jewish Community are allocated to a separate fund.

14 Statement of unrestricted funds

	1st January 2021	Incoming resources	Resources expended	Transfers	31st December 2021
	£	£	£		£
Maintenance Fund	10,000				10,000
General Fund	408,593	277,510	305,336	9,769	390,536
	418,593	277,510	305,336	9,769	400,536

15 Related party disclosure

During the year TLSE received £100 in donations from trustees (2020: £820). This sum excludes subscription receipts from Trustees and their families, and also excludes donations made in pursuance of specific fundraising for Restricted Funds such as the High Holiday Appeal.

Accounts

The Liberal Synagogue Elstree Notes to Financial Statements for the year ended 31st December 2020

Charity number: 1182920

The Liberal Synagogue Elstree

Trustees' report and financial statements
for the year ended 31st December 2020

CHARITY NUMBER 1182920

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Statement of Financial Activities	8
Balance Sheet	9
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Legal & Administrative Information

The name of the Charity is The Liberal Synagogue Elstree

Trustees

The trustees who served during the year were as follows:

	Dates Elected and Re-elected
Mike Walton (Chairman)	Elected May 2019 and Jun 2020
Harvey Adams (Treasurer)	Elected June 2020
Mike Beral	Elected May 2019 and June 2020
Nick Belkin	Elected May 2019 and June 2020
Richard Elman	Elected May 2019 and June 2020
Gayle McCombe	Appointed March 2020 and elected June 2020
Susan Paessler	Elected June 2020
Michael Reibschied	Elected June 2019 and Jun 2020
Yael Shotts	Elected June 2020
David Swarc	Elected May 2019 and June 2020

Trustees are elected by a show of hands by members of The Liberal Synagogue Elstree at the Annual General Meeting. One third of the trustees retire by rotation each year.

The custodian Trustees of the Charity, for its freehold property at the date of this report are Terry Benson and Victor Greenberg.

RABBI	Peter Tobias
PRINCIPAL OFFICE	Elstree High Street, Elstree, Hertfordshire, WD6 3EY
CHARITY NUMBER	1182920
BANKERS	CAF Bank Ltd, 25 Kingshill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ
INDEPENDENT EXAMINER	Donald Jacobs and Partners, Suite 2, Fountain House, 1a Elm Park. Stanmore, Middx, HA4 7AU

Trustees' report for the year ended 31st December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice, "Accounting and Reporting by Charities" (FRS 102).

Structure, governance and management

The charity was established in Stanmore. The community moved to its current premises in Elstree in 1977 when it acquired a semi derelict school which was then transferred into the current building. It is known by its initials TLSE.

During 2019 the synagogue registered as a charitable incorporation organisation, number 1182920. At the Annual General Meeting in June 2020 the new trustees were elected to the CIO as well as to the existing unincorporated charity (262001). As at 1st January 2020 the synagogue started operating under its new CIO structure, with all assets and liabilities being transferred. The new constitution and rules are available on the synagogue's website. At the first meeting of the CIO trustees Mike Walton was elected Chairman of the trustees.

The trustees meet when required and agree all matters relating to the functions of TLSE, its broad strategy and areas of activity including;

- * the level of subscriptions payable by its members;
- * the allocation of its resources
- * the employment of professionals and support staff;
- * risk management policies and performance.

The day-to-day administration is delegated to staff members, but the trustees retain the overall control and management of the administration of the charity.

The major committees report to the trustees on a regular basis and cover most aspects of TLSE, activities including its religious affairs, premises and care and welfare of members.

Recruitment and appointment of trustees

The trustees are elected by TLSE members at the AGM by a show of hands. One third of the trustees retire by rotation each year, and may then stand for re-election. The Constitution provides for a minimum of 6 trustees and a maximum of 12 of whom 4 shall constitute a quorum. The trustees are responsible for all matter relating to the Synagogue.

Risk management

The trustees have reviewed the major risks it is exposed to, particularly relating to operations and finances. The trustees are satisfied that systems are in place to manage the risks identified. In particular, insurance cover is in place and finances kept under review. Appropriate Disclosure and Barring Services checks, supported by regular reviews, are made for those who work with children or other vulnerable groups within TLSE. Periodically, risk assessments are carried out within the building.

The advent of Covid-19, has required numerous changes to how the synagogue operates. The synagogue and nursery closed following the government's lockdown instructions. The office administrator continues to work from home, but other staff were placed on furlough. The Rabbi has made strenuous efforts to achieve continuity with services and regular contacts with the community streamed from his home. He, and a group of volunteers, have supported needy members with regular phone calls and assistance with shopping. As at the date of this report and following government guidelines, the nursery has opened, but the synagogue remains closed for religious and social activities.

Objectives and activities

Aims and activities

The aims of the Synagogue are set out in its constitution as "The advancement of Liberal Judaism for the public benefit"

In order to carry out the aims, the Synagogue:-

- * Provides and maintains a place of worship and arranges and conducts religious services.
- * Provided religious education
- * Provides for the solemnization of marriages
- * Provides for burial and cremation
- * Provides communal, cultural activities and care in the community
- * Performs such other religious rights and charitable duties as the trustees from time to time determine.

Our objectives

Since its foundation in 1969, TLSE continued to grow steadily and current membership is

Members	2020 number	2019 number
Adult	492	498
Associate	3	3
Friends	39	39
Children of Members (0-20)	165	176
	700	716

TLSE provides a comprehensive range of services and activities in accordance with its objectives and those of Liberal Judaism to which it is affiliated. Liberal Judaism does not impact on the operating decisions of TLSE.

Our objectives are set to reflect our faith and community aims and each year are reviewed by the trustees. In carrying out this review, the trustees have considered the Charity Commission's general guidance on public benefit and in particular, it's supplementary public guidance on the advancement of religion for the public benefit.

Our aims remain to provide a facility where Liberal Jews can worship and to provide a facility that can be used by the wider community.

Use of Volunteers

TLSE has a culture in which many of our activities are conducted by volunteers.

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities provide benefit both to those who worship at TLSE and the wider community of Hertfordshire.

Due to Covid 19, all these services took place online and a substantial number of members participated.

Religious activities

TLSE provides a centre for our prayers and worship and for the activities associated with Liberal Judaism. During the year under review, we offered a range of religious services and activities including:

Prayers: TLSE is open for Friday night and Saturday morning services. Tots services are held on a Friday evening and on one Saturday morning per month.

Festivals: All festivals are celebrated with special services and on one occasion, principally Passover, a communal meal is prepared for those who wish to celebrate a second Seder night. Due to Covid 19 all these prayers took place online.

Life Cycle Events: During the year Bar/Batmitzvah ceremonies took place and a group of young people led services to mark the conclusion for Kabbalat Torah. Due to Covid 19, all these ceremonies took place online.

Through the TLSE Funeral Scheme and the Liberal Judaism Burial Scheme, a complete funeral service is provided to TLSE members, which relieves the deceased's bereaved relatives of the burden of organizing burials and cremations. Funerals were conducted for members who passed away during the year. Non Jewish partners of members are eligible to join.

Charitable acts: Following the establishment of the Borehamwood Food Bank in 2013, TLSE continues to run a food bank with food provided by members and food collected by members from shoppers at a local supermarket. Many members of TLSE volunteer for local and national charities. Others conduct religious services and provide friendship and IT services assistance to residents of a care home.

Yom Kippur Appeal:

Each year, the appeal is made by the chairman to the whole membership. The 2020 Yom Kippur Charity Appeal raised

This was distributed to:

JCore	£1643
The Inclusion Project	£1936
Save a Childs Heart	<u>£2395</u>
Total	<u>£5974</u>

Tax recoverable on donations to the Appeal for 2020 will be allocated to TLSE's Tzedek Fund.

Community activities

Due to Covid 19 the normal activities that the Synagogue provided, Suchas, education and recreational resources were severely curtailed. Similarly the regular adult education classes, Chavurah suppers and annual quiz supper ceased as did the Monday Luncheon club.

To maintain contact with the community, the Rabbi created a series of online regular daily/weekly programmes which have been highly successful and have helped to maintain strong links with the community.

Reserves policy

It is the policy of the trustees to maintain unrestricted funds at a level sufficient to cover the management of all synagogue activities and administrative costs for twelve months. Unrestricted funds kept in reserve amount to £418,593 (2019:£394,414). Restricted funds and designated funds are kept at a level sufficient to meet the demands of those funds disclosed in notes 13 and 14 to the financial statements.

The balance sheet shows total funds of £684,682 (2019:£656,499)

Principal funding sources

TLSE raises most of its funds from its members' subscriptions, which in 2020 were at reduced rates for a substantial proportion of the adult membership. A further major source is tax recovered under Gift Aid.

TLSE has no funds for investment, other than bank deposits, available for its objectives. Its capital is invested in the freehold premises occupied by TLSE.

TLSE is not a grant giving charity (other than small grants given at the discretion of the Rabbi). In addition bursaries are awarded to enable many of our young people to participate in Liberal Judaism's national schemes. Each month the Trustees select a charity for a donation from the Tzedek Fund (note 16)

Future Plans

The future looks positive for The Liberal Synagogue Elstree as the shul looks to a time for development. Our membership numbers have increased over the years and there are several events planned for 2021 which show we have plenty to offer a growing congregation. Discussions about refurbishment of the sanctuary are taking place and more information will be available later this year. The nursery has brought new life and funds to the shul, providing us with more reason to look forward to the future with anticipation and excitement.

Rabbi Pete Tobias has announced that he will leave the congregation during 2021 to take up a new position in the U.S.A.(after 18 years with TLSE) and the trustees have appointed Rabbi Tanya Sakhnovich to succeed him.

Independent examiner

The trustees have reappointed Donald Jacobs and Partners as independent examiner to undertake the independent examination of the trust.

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Council Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (FRS 102).

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

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

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

Trustees

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

The trustees for the purposes of charity law who served during the year up to the date of this report are set out on page 1.

Signature and declaration

We declare in our capacities as charity trustees that the trustees

- have approved this report and
- authorised us to sign on their behalf

Michael Walton
Chairman

Harvey Adams
Treasurer

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31st DECEMBER 2020

We report on the financial statements of the Trust for the period ended 31st December 2020 which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(1)(a) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility:

- to examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)b of the 2011 Act); and
- to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- a) which gives me reasonable cause to believe that in any material respect the requirements:
- (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met; or
- b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Donald Jacobs & Partners
Suite 2, Fountain House
1A Elm Park, Stanmore
Middx, HA7 4AU

Dated: _____

Statement of Financial Activities for the year ended 31st December 2020

	Notes	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
		£	£	£	£
Incoming resources					
Donations and Legacies	2	208,345	29,215	237,560	245,418
Charitable Activities	3	2,981	34,234	37,215	11,278
Rental Income		24,700	-	24,700	28,100
Grant Income	4	3,468	-	3,468	2,251
Investment Income		2,766	-	2,766	1,427
Other Income	5	12,188	-	12,188	-
Total incoming resources		254,448	63,449	317,897	288,474
Resources expended					
Expenditure on Raising Funds	6	28,506	19,601	48,107	49,850
Expenditure on Charitable Activities	7	201,763	39,844	241,607	231,929
Total resources expended		230,269	59,445	289,714	281,779
Net incoming resources for the year		24,179	4,004	28,183	6,695
Balance brought forward at 1st January 2020		394,414	262,085	656,499	649,804
Balance carried forward at 31st December 2020		418,593	266,089	684,682	656,499

The statement of financial activities include all gains and losses in the year and therefore a separate statement of total gains and losses has not been prepared.

All of the incoming resources and resources expended derive from continuing activities.

Balance Sheet as at 31st December 2020

		2020		2019	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9	168,673			166,994
Current Assets					
Stock		880		1,109	
Debtors	10	45,996		47,327	
Cash at bank and in hand		477,869		454,503	
		524,745		502,939	
Creditors: amounts falling due within one year	11	-8,736		-13,434	
Net current assets			516,009		489,505
Net assets			684,682		656,499
Funds					
Restricted funds	14		266,089		262,085
Unrestricted funds	15		418,593		394,414
			684,682		656,499

The financial statements were approved on
and signed on their behalf by:

and authorized for issue by the Trustees

Michael Walton
Chairman

Harvey Adams
Treasurer

1. Accounting policies

The principal accounting policies are summarized below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities:

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland).

The Liberal Synagogue Elstree meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Statement of Cash Flows

As the Charity's income for the year falls below the larger charity threshold, it has taken advantage of the exemption under FRS 102 1A and did not include a Statement of Cash Flows.

1.3 Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when received.

The value of services provided by volunteers and gifts in kind have not been included.

Income from tax reclaims are recognised in the SoFA in the same period as the donations and gifts that they relate to.

Capital Grants are recognised on a straight line basis over the lives of the assets that the grants relate to, revenue grants are recognised in line with the expenses that they intended to compensate.

1.4 Resources Expended

All expenditure is recognised on an accruals basis. Expenditure includes any VAT, which cannot be recovered and is included in the relevant costs in the statement of financial activities.

Expenditure on raising funds comprise the cost of donations made; includes costs incurred by the charity in delivery of its activities and services for its beneficiaries. Expenditure on charitable activities costs are those incurred in connection with the administration of the charity and compliance with the constitutional and statutory requirements.

1.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

1.6 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Land and buildings	-Nil
Computer equipment	-33% per annum
Furniture and fixtures	-10% per annum

The freehold property is valued at historic cost. It is considered to have a useful life as a building of greater than 50 years and so any depreciation is considered immaterial.

1.8 Judgements and key sources of estimation uncertainty

In the application of the charity'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 on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects both current and future periods.

2 Income from Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Subscriptions	173,141	19,214	192,355	198,525
Gift Aid on subscriptions & Donations	34,936	-	34,936	34,112
Care and Welfare	268	-	268	7
Rabbis Discretionary Fund		653	653	2,462
Tzedek - Gift Aid on YK Appeal and Mazon		1,270	1,270	1,010
Board of Deputies voluntary levy		2,106	2,106	1,918
Yom Kippur Appeal		5,972	5,972	7,384
	208,345	29,215	237,560	245,418

3 Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
You Donate we Deliver Fund		34234	34234	-
Burial Fund	731		731	1,726
Social committee				5,342
Barmitzvah fees	2,250		2250	1,705
Weddings & Mixed Faith Blessings				1,345
North Herts Funeral Funds				656
Miscellaneous Income				229
High Holy Days Tickets				210
Tree of Life				65
	2,981	34,234	37,215	11,278

4 Grant Income

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Repairs Grant				1161
Deferred Income CCTV Grant				
Security Grant	3,468			1,090
	3,468			2,251

5 Other Income

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Furlough Income	10898		10898	
Book Sales	10		10	
Sundry Income	1,280		1280	
	12,188		12,188	

6 Expenditure on Raising Funds

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Liberal Judaism Burial scheme	23,527		23,527	24,908
Bar/Batmitzvah expenses	300		300	720
Youth activities			0	424
Social committee			0	2,943
Seder and Kiddushim	898		898	1,304
High Holy Days Rent			0	1,271
Tree of Life	25		25	
Book Costs	646		646	280
Newsletter	3,006		3,006	2,572
Care and Welfare	104		104	1,558
Tzedek & Mazon donations		2,395	2,395	214
Yom Kippur Appeal		7,383	7,383	7,842
Funeral schemes/funerals		9,823	9,823	5,814
	28,506	19,601	48,107	49,850

7 Expenditure on Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Wages and Salaries	108,869		108,869	112,705
Social Security Costs	6,362		6,362	7,944
Pension Costs	8,823		8,823	13,131
Religion School Expenses		3,041	3,041	4,929
Administration expenses	13,953		13,953	15,469
Affiliation Fee	37,428		37,428	37,214
Travel Expenses	860		860	492
Miscellaneous Expenses	200		200	100
Cleaning Expenses	1,287		1,287	967
Electricity, gas and water	6,141		6,141	6,699
Conference Costs	425		425	220
Rabbis Discretionary Fund		774	774	3,074
You Donate we Deliver Fund		34,234	34,234	
Repairs & maintenance	8,500		8,500	13,013
Lutsk Fund			0	350
Visiting Rabbis	3,180		3,180	4,047
Security	1,377		1,377	4,473
Board of Deputies Voluntary Levy		1,795	1,795	495
Bank charges	1,124		1,124	1,130
Depreciation	3,234		3,234	5,477
	201,763	39,844	241,607	231,929

8 Staff costs

Included in Expenditure on Charitable Activities

	2020	2019
	£	£
Ministerial Gross Wages	75,083	78,875
Other Gross Wages	33,786	33,830
Social Security Costs	6,362	7,944
	115,231	120,649

The average number of employees (including the Trustees) during the year was as follows:

	2020	2019
	Number	Number
Trustees (unpaid)	10	10
Rabbi	1	1
Administration	2	2
Other	1	1
	14	14

Expenses amounting to £0 (2019:£6441) paid on behalf of the charity were reimbursed to Trustees.

One employee had emoluments excluding pension scheme contributions in excess of £60,000 (2019 one employee in excess of £60,000)

The charity contributes to the personal pension plans of certain employees. The pension cost charge represents contributions payable by the charity to those pension plans and amounted to £8,823 (2019:£13,131). No contributions were payable to the pension plans at the current or previous year ends

9 Tangible fixed assets

	Land and buildings	Fixtures and fittings	Office equipment	Total
	£	£	£	£
Cost				
At 1 January 2020	165,398	42,139	24,318	231,855
Additions			4,913	4,913
At 31 December 2020	165,398	42,139	29,231	236,768
Depreciation				
At 1 January 2020		42,139	22,722	64,861
Charge for the year			3,234	3,234
At 31 December 2020		42,139	25,956	68,095
Net book values				
At 31 December 2020	165,398		3,275	168,673
At 31 December 2019	165,398		1,596	166,994

10 Debtors

	2020	2019
	£	£
Gift Aid recoverable	33,600	34,100
Subscription debtors - direct debits 2 January 2021	9,130	9,966
Subscription debtors - other		286
Prepayments	496	475
Other debtors	2,770	
Interest free loan to Liberal Judaism for the purchase of additional land at Edgwarebury Cemetery		2,500
	45,996	47,327

11 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accrued Expenses	4,986	7,434
Nursery Deposit	3,750	6,000
	8,736	13,434

12 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	168,673		168,673
Current assets	258,656	266,089	524,745
Current liabilities	-8,736		-8,736
	418,593	266,089	684,682

13 Financial commitments

At 31st December 2020 the charity was not committed to making any payments under non-cancellable operating leases in the year to 31st December 2021.

14 Statement of restricted funds

	1st January 2020	Incoming resources	Resources expended	Transfers	31st December 2020
	£	£	£	£	£
Funeral Fund	151,804	19,214	9,823		161,195
Lockstone Fund	47,411				47,411
Flint Fund	25,368		3,041		22,327
Yom Kippur Donation Fund	7,385	5,972	7,383		5,974
Tzedek Fund (see note 16)	2,484	1,270	2,395		1,359
Care and Welfare Fund	5,442				5,442
Rabbi's Discretionary Fund	1,975	653	774		1,854
Refurbishment Fund	8,916				8,916
Kiddush Wine Fund	852				852
Board of Deputies Fund	3,244	2,106	1,795		3,555
North Herts Funeral Fund	6,351				6,351
You Donate we Deliver Fund		34,234	34,234		
FRS Fund	463				463
Kids scheme	390				390
	262,085	63,449	59,445		266,089

A Bequest of £56,694 was received in 2007 from the Estate of Mrs. Carol Flint who died in 2005. Under the terms of the Will it is to be used for the Religion School, Welfare and Care, the Rabbi's Discretionary Fund and the Synagogue library. The Fund has been used towards costs of the Religion School and for young people from the Religion School to take part in LJY Netzer events.

A Bequest of £47,411 was received from the estate of Mr. Leslie Lockstone who died in 2017. Under the terms of the will it is to be used for Religion School purposes.

It is the Trustees' policy that the Funeral Fund will be sufficient to pay for a basic funeral for all members aged 80 years and over. The balance required is recalculated each year to include provision for members aged 51 to 79 on a sliding scale according to age. All premiums from new members are added in the year of receipt. Contributions by members of North Herts Liberal Jewish Community are allocated to a separate fund.

15 Statement of unrestricted funds

	1st January 2020	Incoming resources	Resources expanded	Transfers	31st December 2020
	£	£	£	£	£
Maintenance fund	10,000				10,000
General fund	384,414	254,448	230,269		408,593
	<u>394,414</u>	<u>254,448</u>	<u>230,269</u>		<u>418,593</u>

16 Tzedek Fund charitable donations for emergencies

	£
Action Aid	195
World Jewish Relief	2,200
	<u>2,395</u>

17 Related party disclosure

During the year TLSE received £820 in donations from trustees (2019:£910)