

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.

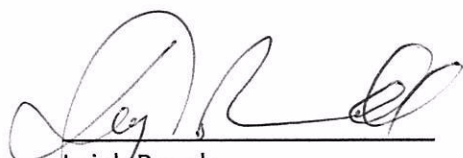
Subsequent Events

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

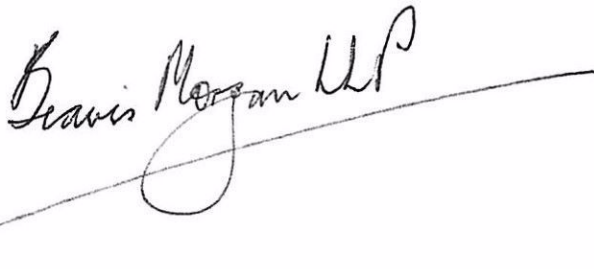
Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual 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.

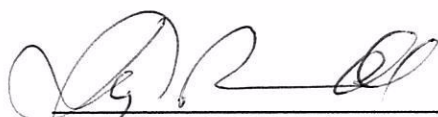
All of the incoming resources and resources expended derive from continuing activities.

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.