

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.

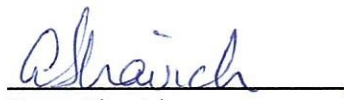
Signature and declaration

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

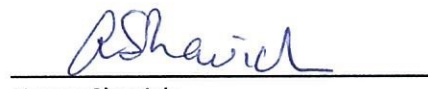
Balance Sheet as at 31st December 2022

	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 Fund	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.