

NOTTINGHAM LIBERAL SYNAGOGUE

England & Wales · Charity number 246773

Details

Other names NOTTINGHAM PROGRESSIVE JEWISH CONGREGATION

Status Registered

Legal form Other

Registered 1966-02-28

Register [View on the Charity Commission register](#)

Contact

Address Nottingham Liberal Synagogue
Lloyd Street
Nottingham
NG5 4BP

Phone 0115 962 4761

Email info@nottinghamliberalsynagogue.com

Website www.nottinghamliberalsynagogue.com

Activities

Objects: TO ACCORD WITH THE PRINCIPLES AND RULES FOR THE TIME BEING OF THE UNION OF LIBERAL AND PROGRESSIVE SYNAGOGUES

Activities: The object of the Congregation is the advancement of liberal and progressive Judaism through:a.) providing and maintaining a place of worship and spiritual leadershipb.) Conducting servicec.) provide religious educationd.) provide facilities for proselytise.) to solemnise life cycle eventsf.) performing other social, religious and charitable activities

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Derbyshire
- Lincolnshire
- Nottingham City
- Nottinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£243,226	£200,762	-	-
2024-12-31	£189,506	£198,178	-	-
2023-12-31	£286,040	£202,619	-	-
2022-12-31	£155,336	£157,216	-	-
2021-12-31	£128,494	£141,221	-	-
2020-12-31	£222,155	£196,232	-	-

Trustees

Name	Role	Appointed
Allyson Kingsley		2020-09-13
Antony Joel Moss		2022-04-24
Benjamin Bar-Lev		2025-05-13
CATHERINE STRAUSS		2026-04-26
DANNY RUBINS		
David Erel		2026-04-26
GEOFFREY ADAM BOOK		2019-04-14
Georgia Parmar-Thresh		2025-06-11
Joseph Harvey Goodman		2026-04-26
NICK RUBINS		
Peter Gordon		2023-04-23
Professor Saul Jonathan Benjamin Tendler		2026-04-26
Rachel Elisheva Reeves		2020-09-13

NOTTINGHAM LIBERAL SYNAGOGUE

England & Wales - Charity number 246773

Accounts

Nottingham Liberal Synagogue
(Registered charity, number 246773)
Financial statements
for the year ended 31 December 2025

Page	Contents
2 - 6	Trustees' annual report
7	Independent examiner's report
8	Receipts & payments account
9	Statement of assets & liabilities
10 - 11	Notes to the accounts

**Nottingham Liberal Synagogue
Trustees' annual report
for the year ended 31 December 2025**

Full name Nottingham Liberal Synagogue

Registered charity number 246773

Principal address

Lloyd Street
Sherwood
Nottingham
NG5 4BP

Trustees

Susan King, Chair	Antony Moss, Vice-Chair
Jeffrey Book, Hon Secretary	David Leigh, Treasurer
Rachel Reeves, Hon Secretary	Paula Scott
David Bogod	Peter Gordon
Allyson Kingsley	Nick Rubins
Naomi Posner	Michael Harris, Holding Trustee
David Lipman, Holding Trustee	Danny Rubins, Holding Trustee
Benjamin Bar-Lev (from 13/05/2025)	Georgia Parmar-Thresh (from 11/06/2025)

Independent examiner

Eva Stevens, employee of Community Accounting Plus, Units 1 & 2 North West, 41 Talbot Street, Nottingham, NG1 5GL

Governance and management

The charity is operated under the rules of its constitution adopted 15/09/1965 and most recently amended 21/04/2024.

Trustees are elected at the AGM or can be co-opted by the Council.

All new Trustees are briefed by the Chair as to their duties and responsibilities at their first meeting attended. Where specific training is identified as necessary, to ensure that Trustees can carry out their responsibilities, this training is undertaken. All Trustees sign a declaration that they are eligible to act as Trustees of the organisation as required by the Charities Commission.

Nottingham Liberal Synagogue

Objectives and activities

The object of the Congregation is to accord with the principles and rules for the time being of the union of liberal and progressive synagogues.

Summary of the main activities undertaken for the public benefit

In furtherance of our objectives and activities, the Congregation has the following obligations:

- a) To provide and maintain a place of worship and spiritual leadership;
- b) To conduct services;
- c) To provide religious education for members and their children;
- d) To provide facilities for the instruction of proselytes under the rules of Liberal Judaism;
- e) To solemnise baby blessings, Bar/Batmitzvah, Kabbalat Torah, Marriages, Burials and Cremations for members;
- f) To perform such other religious, social and charitable activities as the Council shall determine;
- g) To use its best endeavours to play an active role in the life of the Jewish and wider communities;
- h) To be a member of Liberal Judaism and to support its aims.

Public benefit statement

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

Nottingham Liberal Synagogue

Summary of the main achievements during the period

We have continued to work to make council meetings more strategic, being aware of our charitable purposes and the requirement for us to demonstrate our public benefit. As a religious charity, we are allowed to restrict our benefit to our members and visiting Jews. However we do offer a very significant benefit to the wider public, especially via our educational visits. This year around 1150 children from 39 schools came to visit our premises, with more receiving a visit at their schools or a virtual tour.

Council also monitors and manages risks to our ability to achieve our charitable purposes, including:

- Finances: keeping track of them and making sure they are on an even keel,
- Building management: ensuring the building and facilities are maintained and continue to meet the needs of the community,
- Membership: growing it and particularly focusing on the demographic challenge: attracting and retaining younger adults and young families,
- Maximising member engagement and sense of belonging,
- Leadership development and succession planning.

We have made great progress in our financial position in the past year. Thanks are due to our Treasurer David Leigh, and to the finance committee for its oversight and support.

Nick Rubins continues to lead the Facilities Management work, putting in many hours, from updating Health and Safety documentation to liaising with the Community Security Trust on security enhancements. We are also liaising closely with the police. Our local Neighbourhood Policing team has continued to be very helpful, providing cover at most services and events.

Our membership is stable and we continue to increase the numbers of young adult members and young families. Our younger members' group is getting more involved in organising services and events for the whole community. Sadly we have lost a few of our older members in the past year.

This year we received 73 enquiries about visiting, converting or joining, from which we gained 11 regular visitors, 8 new Associate members and 25 new full members.

Member engagement has been facilitated by one-off and regular activities. 2025 was our 60th anniversary year, which was celebrated in a series of events with internal and external focus, organised by a team of willing volunteers. We also continued to offer the regular activities and engagement opportunities that deliver our Objects as a charity: lifecycle events and ceremonies, shabbat and festival services, educational and social events. In early June we hosted a day long event for the festival of Shavuot, joint with other Progressive congregations from the Midlands, attended by over 100 people.

Nottingham Liberal Synagogue

In summer we had one of our services filmed for the BBC, to represent Progressive Judaism in a series entitled Prayer and Reflection. The result exceeded our expectations in the way it managed to show our community and its practice. We received many appreciative messages afterwards from both Jews and non-Jews.

Leadership development and succession planning continue to be a challenge for us, as for many organisations. However, we have some new younger members on council and in some key committees.

Thanks are due to our paid staff and to all our volunteers. Between 30% and 50% of our members volunteer in some capacity. Together with our lay leaders, volunteers and staff, Rabbi Gili Zidkiyahu has continued to lead us, bringing her own style and deeply spiritual approach, without pretension. We have had several staff changes: our administrator Lauren Knifton Fainberg went on maternity leave in March 2025. Wendy Prestney, our indefatigable Community Development Worker, retired in November, with Christi Rubin, one of our volunteers taking on some paid hours to do some activity coordination. Alex Mottier also had to resign from the Cheder administrator role. Our caretaker and security guard Chris Woodward has remained in post, and we are very grateful for his work

As I finish this, my final annual report, I wish to extend my personal thanks to all NLS members for their support over the past six years, as well as to all the other Honorary Officers who supported me and to all who served on council, led committees, teams and working groups, and helped in any other capacity.

Susan King, March 2026

Financial review

I am delighted to report that in our 60th Anniversary Year, the NLS accounts have ended in the black. We did a lot, ran a lot of events, had a lot of fun, raised and spent a lot of money. We ended the year with a surplus which goes quite some way to restoring the depletion of our finances associated with the purchase of the Lloyd Street freehold.

Please note that I have rounded all the significant numbers for this report. The detail can be seen in the financial accounts.

2025 delivered a surplus of £42,000. In addition to our Rabbinic Fund holding of £160,000 at NS&I, we now also have a deposit account with £50,000 (transferred in February 2026).

Total income was £243,000. Key income streams were subscriptions (£86,000), Gift Aid (£35,000), Rabbinic Fund donations (£31,000), general donations and Government grants (£22,000), and donations towards the cost of our Community Development Worker (£21,000). Together these account for 80% of our income. We are now up to date with Gift Aid claims and are submitting them regularly using our Infoodle software which eases the task considerably.

Nottingham Liberal Synagogue

Total expenditure was £201,000. Major outgoings were salaries and associated costs (£120,000), affiliation fees to LJ and other organisations (£16,000), and general overheads - maintenance, professional fees, utility bills, insurance, admin costs etc. (£24,000) amounting to 80% of our expenditure. Additionally, this year, we had the cost of renewing the Rabbi's visa which cost £7,000. We made donations, including the Kol Nidrei Appeal, of £6,000.

We ran numerous events to celebrate our 60th Anniversary Year, including the Civic Service, the 'Weekend Away' and the Lutterall Hall social. There were also fund-raising activities, like the 60th Anniversary Boxes made by Ray Sylvetser and sale of leaves for our Etz Chaim tree. Overall, these events and fund-raising activities broke even with both income and costs of approx. £14,000. And what a time we had!

We raised £4000 for the Kol Nidrei Appeal and made payments of £5400 from the 2024 Appeal. The Kitchen Crew made a small surplus of £600 on their income of £3000.

Membership decreased slightly. We ended the year with 180 households and 227 adult members – 191 full and 36 associate members.

As I stand down from the role of NLS Treasurer, I am pleased to be able to hand over a stable financial situation to my successor. That this is possible is in no small measure due to the help and support I have received over the last 12 months from all the members of the Finance Committee whose guidance, wise counsel and commitment have been invaluable. I would like to single out Wendy Prestney who was a constant help, particularly just before she left for New Zealand trip. I would also like to thank Sandra Russell for meticulously maintaining the Judaica shop accounts and Barry Callieu for looking after the Kitchen Crew accounts.

David Leigh
Honorary Treasurer

Risks

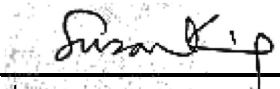
The major strategic financial risk is that income does not cover our annual outgoings. We minimise this risk by encouraging additional donations from members, running fund raising events and, if required, transferring funds from the reserves. Day to day financial risks are managed by having a policy requiring Council approval for any unusual or large items of expenditure. All expenditure is supported by documentation. All payments (cheques and BACS transfers) are signed by the Treasurer and countersigned by another duly authorised Executive member.

Nottingham Liberal Synagogue

The charity's policy on reserves

We hold reserves to allow us to face unforeseen financial commitments and expenditure. Our target is £50,000 which represents approximately six months' expenditure. Reserves stand at £160,000. We add to the reserves from time to time if the financial situation permits. There are no current plans to draw down from the reserves. The policy is reviewed annually.

Signed on behalf of the charity's trustees:

Signed  Date 23.4.2026
Susan King, Trustee

**Independent examiner's report to the trustees of
Nottingham Liberal Synagogue
for the year ended 31 December 2025**

I report to the trustees on my examination of the accounts of Nottingham Liberal Synagogue (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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

Signed  Date 27/04/2026
Eva Stevens BSc, CPFA
Employee of Community Accounting Plus

**Nottingham Liberal Synagogue
Receipts & payments account
for the year ended 31 December 2025**

2024			2025
Total		Unrestricted	Restricted
Funds		Funds	Funds
£	Note	£	£
£		£	£
	Receipts		
7203	Burial Fund and funerals	14527	-
2096	Sundry income	1710	-
64585	Grants and donations	21138	59816
10194	Events	10801	-
529	Fundraising activities	4234	-
23737	Gift Aid	32894	2018
6386	Investment income	-	5487
1143	Members subs: Board of Deputies	1786	-
70232	Members subs: Shul	85860	-
3401	Guild income	2955	-
<u>189506</u>	Total receipts	<u>175905</u>	<u>67321</u>
	Payments		
524	Fundraising costs	1180	-
15132	Affiliation fees	15851	-
459	Cheder costs	5	-
3407	Cost of events	14232	-
7418	Donations made	375	5599
1340	Funeral expenses	4627	-
4260	Guild expenditure	2388	-
6314	Insurance	2511	-
5554	Management / admin costs	5066	-
-	Outside Rabbinic support costs	100	-
5516	Professional fees	4334	-
5874	Rabbi costs	12873	12873
14384	Equipment, repairs and renewals	10619	-
324	Services costs	360	-
439	Sundry Expenditure	-	-
5152	Utilities	5819	-
<u>122081</u>	Wages, NI & pensions	<u>54933</u>	<u>47017</u>
<u>198178</u>	Total payments	<u>135273</u>	<u>65489</u>
(8672)	Net receipts/(payments)	40632	1832
<u>212039</u>	Cash funds at start of this period	-	203367
<u>203367</u>	Cash funds at end of this period	<u>40632</u>	<u>205199</u>
		<u>245831</u>	<u>245831</u>

**Nottingham Liberal Synagogue
Statement of assets and liabilities
at 31 December 2025**

2024		Note	2025
£			£
203346	Cash assets		
	Bank accounts		245802
21	Cash in hand		29
<u>203367</u>			<u>245831</u>
	Other monetary assets		
21078	Debtors and prepayments	5	1720
2127	Stock		1555
<u>23205</u>			<u>3275</u>
	Assets retained for the charity's own use		
	Synagogue (freehold), cost £1,425,520		
	Scrolls, cost £114,539		
	Silverware, cost £32,151		
	Cemetery land, cost £14,000		
	Wooden shelter, cost £38,112		
	PC & audio equipment, purchased 2023, cost £2,904		
	Water heater, purchased 2024, cost £1,100		
	Liabilities		
(7412)	Creditors	6	(1560)
<u>(7412)</u>			<u>(1560)</u>

These financial statements are accepted on behalf of the charity by:

Signed _____
David Leigh, Trustee



Date 25 April 2026

Nottingham Liberal Synagogue
Notes to the accounts
for the year ended 31 December 2025

1. Receipts & payments accounts

Receipts and payments accounts contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. Usually, cash received and cash spent will include transactions through bank accounts and cash in hand.

2. Grants & donations

	Unrestricted £	Restricted £	Total £
Rabbinic fund donations		31261	31261
Sundry grants & donations	21138	28555	49693
	<u>21138</u>	<u>59816</u>	<u>80954</u>

3. Funds analysis

	Opening balance £	Receipts £	(Payments) £	Closing balance £
Restricted funds				
Rabbinic	185266	38728	(40115)	183879
Kol Nidrei	4408	4075	(5399)	3084
Alan Mann	3983	2918	(200)	6701
Scrolls restoration	3450	-	-	3450
Community Development Worker	-	21600	(19775)	1825
Building Fund	6260	-	-	6260
	<u>203367</u>	<u>67321</u>	<u>(65489)</u>	<u>205199</u>
Unrestricted funds				
General	-	175905	(135273)	40632
	<u>-</u>	<u>175905</u>	<u>(135273)</u>	<u>40632</u>

The specific purposes for which the funds are to be applied are as follows

The Rabbinic fund is used to support the cost of employing a Rabbi, the investments held in the NS&I bonds form part of the Rabbinic Fund.

The Kol Nidrei appeal is used to collect and distribute donations to annually nominated charities.

The Alan Mann fund is used for bursaries to help members attend synagogue and/or external events.

The Scrolls Restoration fund is for the repair and restoration of our Sefer Torah scrolls.

Nottingham Liberal Synagogue

The Community Development Worker fund finances the post of the Community Development Worker.

The Building fund is to support the enhancement and development of the synagogue buildings.

4. Gift Aid

	£
Rabbinic	2018
Subscriptions	26082
Other	6812
	<u>34912</u>

5. Debtors and prepayments

	£
Management / admin costs	600
Insurance	1486
	<u>2086</u>

6. Creditors

	£
Professional fees	1560
	<u>1560</u>

7. Trustees' remuneration

Trustees received no expenses, remuneration or benefits in this period.

8. Related party transactions

Trustees Danny Rubins and Nick Rubins are directors of QD Commercial Group Ltd. In the year the following expenses were paid to QD Commercial Group Holdings Ltd:

- Management / admin costs: £508
- Repairs / renewals: £4,790

9. Glossary of terms

Creditors: These are amounts owed by the charity, but not paid during the accounting period.

Debtors: These are amounts owed to the charity, but not received in the accounting period.

Prepayments: These are services that the charity has paid for in advance, but not used during the accounting period.

Restricted funds: These are funds given to the charity, subject to specific restrictions set by the donor, but still within the general objects of the charity.

NOTTINGHAM LIBERAL SYNAGOGUE

England & Wales - Charity number 246773

Accounts

Nottingham Liberal Synagogue
(Registered charity, number 246773)
Financial statements
for the year ended 31 December 2024

Page	Contents
2 - 6	Trustees' annual report
7	Independent examiner's report
8	Receipts & payments account
9	Statement of assets & liabilities
10 - 11	Notes to the accounts

**Nottingham Liberal Synagogue
Trustees' annual report
for the year ended 31 December 2024**

Full name Nottingham Liberal Synagogue

Registered charity number 246773

Principal address

Lloyd Street
Sherwood
Nottingham
NG5 4BP

Trustees

Susan King, Chair	Antony Moss, Vice-Chair
Norman Glyn Jacobs (until 18/08/2024)	Jeffrey Book, Hon Secretary
Rachel Reeves, Hon Secretary	Paula Scott
David Bogod	Peter Gordon
Naomi Posner	Nick Rubins
Catherine Strauss (until 21/04/2024)	Allyson Kingsley
Michelle Hillary (until 21/04/2024)	Ayari Tudor-Jones (until 21/04/2024)
David Lipman, Holding Trustee	Danny Rubins, Holding Trustee
Michael Harris, Holding Trustee	David Leigh, Treasurer (from 18/08/2024)

Independent examiner

John O'Brien, employee of Community Accounting Plus, Units 1 & 2 North West, 41 Talbot Street, Nottingham, NG1 5GL

Governance and management

The charity is operated under the rules of its constitution adopted 15/09/1965 and most recently amended 21/04/2024.

Trustees are elected at the AGM or can be co-opted by the Council.

All new Trustees are briefed by the Chair as to their duties and responsibilities at their first meeting attended. Where specific training is identified as necessary, to ensure that Trustees can carry out their responsibilities, this training is undertaken. All Trustees sign a declaration that they are eligible to act as Trustees of the organisation as required by the Charities Commission.

Nottingham Liberal Synagogue

Objectives and activities

The object of the Congregation is the advancement of Liberal and Progressive Judaism.

Summary of the main activities undertaken for the public benefit

In furtherance of our objectives and activities, the Congregation has the following obligations:

- a) To provide and maintain a place of worship and spiritual leadership;
- b) To conduct services;
- c) To provide religious education for members and their children;
- d) To provide facilities for the instruction of proselytes under the rules of Liberal Judaism;
- e) To solemnise baby blessings, Bar/Batmitzvah, Kabbalat Torah, Marriages, Burials and Cremations for members;
- f) To perform such other religious, social and charitable activities as the Council shall determine;
- g) To use its best endeavours to play an active role in the life of the Jewish and wider communities;
- h) To be a member of Liberal Judaism and to support its aims.

Public benefit statement

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

Summary of the main achievements during the period

2024 was an extremely busy year, with a continued emphasis on in person events, with a Zoom option where possible for those unable to attend for health or other reasons. As ever our activities have encompassed the religious, spiritual, social, educational, civic and interfaith.

We couldn't have achieved this depth and breadth of activity without the continued leadership of our rabbi, Gili Zidkiyahu. We have all continued to be affected by the events of 7 October 2023 and their aftermath. She enables members to speak about their feelings when appropriate, and have discussions without political conflict, recognising the multi-layered responses we all have. Especially during the High Holy Day period, which included the anniversary of these terrible events, Rabbi Gili was able to balance commemoration and hope, and even joy.

All our work is also dependent on the contributions of our other staff: community development worker Wendy Prestney, administrator Lauren Knifton Fainberg, Alex Mottier our cheder administrator, and Chris Woodward our caretaker, and all our volunteers. Between 30 and 50% of our members volunteer in some capacity, either taking on specific tasks or chairing or participating in our committees.

Nottingham Liberal Synagogue

Following the constitutional amendments that were passed at the last AGM, we have separated the roles of committee chairs and trustees. We have worked to make council meetings more strategic, being aware of our charitable purposes and the requirement for us to demonstrate our public benefit. As a religious charity, we are allowed to restrict our benefit to our members and visiting Jews. However, we do offer a very significant benefit to the wider public, especially via our educational visits.

Council also monitors and manages risks to our ability to achieve our charitable purposes, e.g. risks to our finances, to our building, to our activities etc.

We use the Charity Governance Code to guide our strategic thinking. The first priority objectives we identified for 2024 were:

- Finances: keeping track of them and making sure they are on an even keel. We have a new treasurer and finance committee in place.
- Membership: growing it and particularly focusing on the demographic challenge: attracting and retaining younger adults and young families. We have a small group of members in their 20s and 30s, and a few new young families.
- Maximising member engagement and sense of belonging, an area which is the focus of much of the activity of Rabbi Gili, Wendy Prestney, our community development worker, and our welcome team.
- Leadership development and succession planning, which continues to be a challenge for us, as for many organisations.

All of these will require continued work in the coming years.

Susan King, NLS Chair

Financial review

I took up the role of Treasurer in mid-2024 when the Congregation's finances were suffering a cash flow crisis. I would like to thank my two predecessors, Glyn Jacobs and Darren Barker, for their invaluable help and support as, mixing my metaphors, I picked up the reins and helped steer the good ship NLS back to a calmer financial waters. The crisis is now behind us. One key factor was the late receipt of membership subscriptions. The introduction of direct debits for subscriptions payments has significantly reduced this issue with the additional benefit of simplifying the bookkeeping.

The accounts this year have reverted to a Receipts and Payments basis since we are once again below the turnover threshold for accruals accounts.

We finished the year with a 'typical' deficit of approx. £8,600. In round numbers, our key income streams are subscriptions (£71,400), Rabbinic Fund donations (£26,400), general donations (£17,900), Gift Aid (£23,700), and donations towards the cost of our Community Development Worker (£15,300). Together these make up £155,000, or 82% of our income. Other fund-raising activities and events, including school visits, the Jeremy Sassoon concert and sales from the Judaica shop brought in over £10,000.

Nottingham Liberal Synagogue

Our major outgoings are salaries and associated costs (£127,900), and affiliation fees to LJ and other organisations (£15,100), amounting to 72% of our expenditure. We made donations, including the Kol Nidrei Appeal, of £7,400. Other expenditure (maintenance, professional fees, utility bills, insurance, admin costs etc.) amounted to £36,900, including £6,000 for the removal of the memorial wall at the cemetery. We are very grateful to the donor who financed this. One small point of note – we no longer pay any ground rent as we now of course own the Lloyd Street freehold.

Membership has been steadily increasing in the last few years. At the time of writing, we have 184 households with 233 adult members – 204 full and 29 associate members.

We withdrew £25,000 from our Rabbinic Fund reserves held with NS&I to help defray the cost of employing a highly experienced full-time rabbi. We continue to hold the Rabbinic Fund reserve of £160,000 with NS&I, currently earning 3.3%.

The events of the last two years have depleted our general and Rabbinic Fund reserves by £88,000. We have set up a Finance Committee to focus on the key tasks of how to rebuild our reserves from both internal and external sources, ensure the shul's long term financial viability and establish financial policy guidelines. The Finance Committee also helps with handling some of the day-to-day issues.

The accounts presented today show the return to a 'normal' situation after a heady 2023 when we purchased the Lloyd Street freehold and the mid-year turbulence. 'Normal NLS finances' means a manageable, but significant deficit of income vs expenditure, this year of some £8,600. We can cover this gap, but at the cost of further depleting our reserves.

NLS has always been a small congregation with big ambitions. We built our shul and now own the freehold. We employ top-class rabbis. Most of our outgoings are fixed so there is little we can do to reduce our costs in the short/medium term. We rely on additional donations to help keep our subs reasonable. The Finance Committee will be bringing forward proposals for our long term financial security but for the time being, I would call on all members to review how much they contribute to the shul, either via subs or additional donations, to see whether an increase would be sustainable for you. If you can afford a bit more, please consider doing so and contact me so we can set things up together. A lot of small contributions can add up to a big difference. If every household contributed an extra £10 per month, it would generate an additional £21,600.

I would like to thank all members of the Finance Committee for their support and commitment, Sandra Russell for meticulously maintaining the Judaica shop accounts and Barry Callieu for looking after the Kitchen Crew accounts.

David Leigh
Honorary Treasurer

Nottingham Liberal Synagogue

Risks

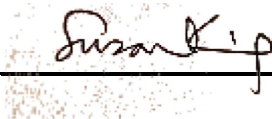
The major strategic financial risk is that income does not cover our annual outgoings. We minimise this risk by encouraging additional donations from members, running fund raising events and, if required, transferring funds from the reserves. Day to day financial risks are managed by having a policy requiring Council approval for any unusual or large items of expenditure. All expenditure is supported by documentation. All payments (cheques and BACS transfers) are signed by the Treasurer and countersigned by another duly authorised Executive member.

The charity's policy on reserves

We hold reserves to allow us to face unforeseen financial commitments and expenditure. Our target is £100,000 which represents approximately six months' expenditure. The Rabbinic Fund NS&I balance stands at £160,000. We add to the reserves from time to time, if the financial situation permits. The policy is reviewed annually.

Signed on behalf of the charity's trustees:

Signed _____
Susan King, Chair



Date 01/04/2025

**Independent examiner's report to the trustees of
Nottingham Liberal Synagogue
for the year ended 31 December 2024**

I report to the trustees on my examination of the accounts of Nottingham Liberal Synagogue (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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

Signed  Date 02/04/2025

John O'Brien MSc, FAIA, FCIE
Employee of Community Accounting Plus

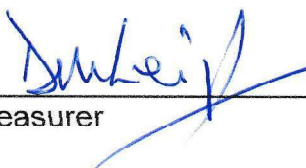
**Nottingham Liberal Synagogue
Receipts & payments account
for the year ended 31 December 2024**

2023			2024
Total		Unrestricted	Restricted
Funds		Funds	Funds
£	Note	£	£
			Total
			Funds
			£
Receipts			
13238	Burial Fund and funerals	7203	-
5086	Sundry income	2096	-
163258	Grants and donations	17895	46690
19035	Events	10194	-
736	Fundraising activities	529	-
36475	Gift Aid	17189	6548
3591	Investment income	-	6386
58096	Members subscriptions	71375	-
-	Guild income	3401	-
299515	Total receipts	129882	59624
Payments			
221	Fundraising costs	524	-
14645	Affiliation fees	15132	-
3382	Cheder costs	459	-
2334	Cost of Events	3407	-
375	Donations made	657	6761
4674	Funeral expenses	1340	-
7390	Insurance	6314	-
6878	Management / admin costs	5554	-
3793	Professional fees	5516	-
7400	Rabbi costs	2937	2937
425	Rent / rates	-	-
189182	Equipment, repairs and renewals	14384	-
353	Services costs	324	-
4383	Sundry Expenditure	439	-
7169	Utilities	5152	-
110752	Wages, NI & pensions	67791	54290
-	Guild expenditure	4260	-
15640	Trips	-	-
378996	Total payments	134190	63988
(79481)	Net receipts/(payments)	(4308)	(4364)
291520	Cash funds at start of this period	8695	203344
-	Transfers between funds	(4387)	4387
212039	Cash funds at end of this period	-	203367

**Nottingham Liberal Synagogue
Statement of assets and liabilities
at 31 December 2024**

2023		Note	2024
£			£
211813	Cash assets		
	Bank accounts		203346
226	Cash in hand		21
<u>212039</u>			<u>203367</u>
	Other monetary assets		
23217	Debtors and prepayments	4	21078
1595	Stock		2127
<u>24812</u>			<u>23205</u>
	Assets retained for the charity's own use		
	Synagogue (freehold), cost £1,425,520		
	Scrolls, cost £114,539		
	Silverware, cost £32,151		
	Cemetery land, cost £14,000		
	Wooden shelter, cost £38,112		
	PC & audio equipment, purchased 2023, cost £2,904		
	Water heater, purchased 2024, cost £1,100		
	Liabilities		
(14974)	Creditors	5	(7412)
<u>(14974)</u>			<u>(7412)</u>

These financial statements are accepted on behalf of the charity by:

Signed  Date 2 April 2025
David Leigh, Treasurer

Nottingham Liberal Synagogue
Notes to the accounts
for the year ended 31 December 2024

1. Receipts & payments accounts

Receipts and payments accounts contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. Usually, cash received and cash spent will include transactions through bank accounts and cash in hand.

2. Grants & donations

	Unrestricted £	Restricted £	Total £
Rabbinic fund donations	-	26469	26469
Sundry grants & donations	17895	20221	38116
	<u>17895</u>	<u>46690</u>	<u>64585</u>

3. Funds analysis

	Opening balance £	Receipts £	(Payments) £	Transfers £	Closing balance £
Restricted funds					
Rabbinic	188880	33086	(36700)	-	185266
Kol Nidrei	6000	4869	(6461)	-	4408
Alan Mann	4227	56	(300)	-	3983
Scrolls restoration	3450	-	-	-	3450
Community Development Worker	787	15353	(20527)	4387	-
Building Fund	-	6260	-	-	6260
	<u>203344</u>	<u>59624</u>	<u>(63988)</u>	<u>4387</u>	<u>203367</u>
Unrestricted funds					
General	8695	129882	(134190)	(4387)	-
	<u>8695</u>	<u>129882</u>	<u>(134190)</u>	<u>(4387)</u>	<u>-</u>

The specific purposes for which the funds are to be applied are as follows

The Rabbinic fund is used to support the cost of employing a Rabbi, the investments held in the NS&I bonds form part of the Rabbinic Fund.

The Kol Nidrei appeal is used to collect and distribute donations to annually nominated charities.

The Alan Mann fund is used for bursaries to help members attend synagogue and/or external events.

The Scrolls Restoration fund is for the repair and restoration of our Sefer Torah scrolls.

The Community Development Worker fund finances the post of the Community Development Worker.

The Building fund is to support the enhancement and development of the synagogue buildings.

Nottingham Liberal Synagogue

The transfer from the General fund to the Community Development Worker fund is to cover the deficit on this activity.

4. Debtors and prepayments

	£
Gift aid receivable	19844
Insurance - prepayment	1234
	<u>21078</u>

5. Creditors

	£
Deposits held	5912
Professional fees	1500
	<u>7412</u>

6. Trustees' remuneration

Trustees received no expenses, remuneration or benefits in this period.

7. Related party transactions

Trustees Danny Rubins and Nick Rubins are directors of QD Commercial Group Ltd. In the year the following expenses were paid to QD Commercial Group Holdings Ltd:

- Management / admin costs: £521
- Repairs / renewals: £2,513

8. Glossary of terms

Creditors: These are amounts owed by the charity, but not paid during the accounting period.

Debtors: These are amounts owed to the charity, but not received in the accounting period.

Prepayments: These are services that the charity has paid for in advance, but not used during the accounting period.

Restricted funds: These are funds given to the charity, subject to specific restrictions set by the donor, but still within the general objects of the charity.

NOTTINGHAM LIBERAL SYNAGOGUE

England & Wales - Charity number 246773

Accounts

Charity registration number: 246773

Nottingham Liberal Synagogue

Annual Report and Financial Statements

for the Year Ended 31 December 2023

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Nottingham Liberal Synagogue

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Notes to the Financial Statements	10 to 20

Nottingham Liberal Synagogue

Reference and Administrative Details

Trustees	Susan King, Honorary Chair Antony Moss, Honorary Vice Chair Norman Glyn Jacobs, Honorary Treasurer Jeffrey Book, Joint Honorary Secretary Rachel Reeves, Joint Honorary Secretary Paula Scott, President David Bogod, Vice President Peter Gordon Naomi Posner Nick Rubins Catherine Strauss Allyson Kingsley Michelle Hillary Ayari Tudor-Jones David Lipman, (Holding Trustee) Danny Rubins, (Holding Trustee) Dr Michael Harris, (Holding Trustee)
Senior Management Team	Rabbi Gili Zidkiyahu
Charity Registration Number	246773
Principal Office	Lloyd Street Sherwood Nottingham NG5 4BP
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Nottingham Liberal Synagogue

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Susan King, Honorary Chair
	Antony Moss, Honorary Vice Chair
	Norman Glyn Jacobs, Honorary Treasurer (appointed 23 April 2023)
	Jeffrey Book, Joint Honorary Secretary
	Rachel Reeves, Joint Honorary Secretary
	Paula Scott, President
	David Bogod, Vice President (appointed 23 April 2023)
	Peter Gordon (appointed 23 April 2023)
	Naomi Posner
	Nick Rubins
	Catherine Strauss
	Allyson Kingsley
	Michelle Hillary
	Ayari Tudor-Jones
	David Lipman, (Holding Trustee)
	Danny Rubins, (Holding Trustee)
	Dr Michael Harris, (Holding Trustee)
	Darren Barker (resigned 23 April 2023)
	Jonathan Corne (resigned 23 April 2023)

Structure, governance and management

Nature of governing document

The charity is operated under the rules of its constitution adopted 1st April 1965 and most recently amended 24th April 2022.

Induction and training of trustees

All new Trustees are briefed by the Chair as to their duties and responsibilities at their first meeting attended. Where specific training is identified or necessary, to ensure that Trustees can carry out their responsibilities, this training is undertaken. All Trustees sign a declaration that they are eligible to act as Trustees of the congregation as required by the Charities Commission.

Nottingham Liberal Synagogue

Trustees' Report (continued)

Objectives and activities

Objects and aims

The object of the Congregation is the advancement of Liberal and Progressive Judaism. In furtherance of this, the Congregation has the following obligations:

- a) To provide and maintain a place of worship and spiritual leadership;
- b) To conduct services;
- c) To provide religious education for members and their children;
- d) To provide facilities for the instruction of proselytes under the rules of Liberal Judaism;
- e) To solemnise baby blessings, Bar/Batmitzvah, Kabbalat Torah, Marriages, Burials and Cremations for members;
- f) To perform such other religious, social and charitable activities as the Council shall determine;
- g) To use its best endeavours to play an active role in the life of the Jewish and wider communities;
- h) To be a member of Liberal Judaism and to support its aims.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Chair's report

by Susan King

2022 was a year of cautious return to in person events and activities, as well as featuring the recruitment and start of our new rabbi, Gili Zidkiyahu. In contrast, 2023 has seen an increase in activities and in person attendance. The majority of our attendees at services were in person, though Zoom remains a lifeline for those who are ill or live far away.

2023 has been the first full year with Rabbi Zidkiyahu, who brings enthusiasm and genuine spirituality to services. A critical event of the past year has of course been the attack in Israel on October 7th, and all that followed. Rabbi Gili has been central to enabling us to deal with our responses to these events, sharing our thoughts and feelings, giving and receiving support, without any differences leading to conflict. We were also heartened by the many supportive messages we received from non-Jewish organisations and individuals.

A major achievement this year has been the purchase of the freehold to the land on which the synagogue stands. This followed Nottingham City council offering us that opportunity instead of having to pay a significantly increased rent. Thanks are due to Suzan Rubins who conducted the negotiations, and to all the donors large and small who contributed to the fundraising. Fundraising continues, to replenish our cash reserves after this large transaction.

Regular activities have been maintained. These include services, for which we also have to thank our Rites and Practices committee and lay leaders. Other regular pursuits with a range of leaders and participants include our film club, book club, walks, study sessions, and social activities.

Nottingham Liberal Synagogue

Trustees' Report (continued)

NLS Council has continued with quarterly Sunday morning meetings to develop our community vision, our strategy in specific areas, and to support the implementation of these ideas. We are working on issues of welcome for both new and established members, to maximise the sense of belonging that leads to engagement. We are also reviewing our governance arrangements and constitution, learning from other congregations, leading to the amendments that are being proposed at this AGM. And we are beginning to address leadership development, creating smaller roles that can form a 'ladder' for volunteers to progress to bigger roles when they are ready.

Thanks are due to our paid staff Wendy Prestney, Lauren Knifton Fainberg, Rabbi Zidkiyahu, Alex Mottier our cheder administrator, and Chris Woodward our caretaker, and to all our volunteers.

Susan King, April 2024

Financial review

Summary

The financial state of the Congregation remains satisfactory but we used £50,000 of General Funds to support the purchase of the freehold of the shul and we are beginning to use the monies saved in the Rabbinic Fund to support our annual rabbinic expenditure.

Highlights

2023 was a remarkable year for the congregation. In July we were able to purchase the freehold interest in the shul from Nottingham City Council. The opportunity was negotiated by a small team who also worked to raise funds of approximately £180,000 to complete the purchase. This is a considerable achievement by a dedicated group of members to whom we owe our thanks. Funds raised by appeal to us all were roughly £130,000 and this figure is swollen by the remarkable generosity of a few families. We applied about £50,000 of general funds to complete the purchase and, as you know, we are seeking to "restore" those funds.

The Annual Accounts

The funds raised by the congregation were so substantial in 2023 that we have exceeded the threshold set by the Charity Commission below which small charities are allowed to prepare "simplified" accounts and our accounts now have to be prepared on the accruals basis.

Policy on reserves

We hold reserves to allow us to face unforeseen financial commitments and expenditure. Our target is £50,000, which represents approximately six months' expenditure. Reserves stand at £203,533. We add to the reserves from time to time if the financial situation permits. There are no current plans to draw down from the reserves. The policy is reviewed annually.

Plans for future periods

Aims and key objectives for future periods

Although the financial state of the congregation is satisfactory, the congregation cannot wholly support, from annual income, both the costs of the synagogue and the costs of a rabbi. This has been the result of the wholly commendable and brave decisions taken by Council over many years to invest in both the shul and its Rabbi. The expenditure is investment in the congregation itself. Nevertheless, the reserves of the Rabbinic Fund are being used to maintain our expenditure. This is wholly supportable for a few years but, in the longer term, the congregation must either raise further funds or reduce its expenditure.

Nottingham Liberal Synagogue

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

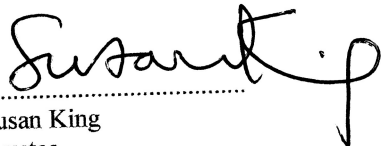
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 19/04/2024 and signed on its behalf by:



.....
Susan King
Trustee

Nottingham Liberal Synagogue

Independent Examiner's Report to the trustees of Nottingham Liberal Synagogue

Independent examiner's report to the trustees of Nottingham Liberal Synagogue

I report to the trustees on my examination of the accounts of Nottingham Liberal Synagogue (the Charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

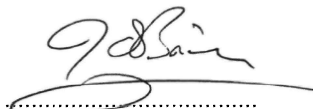
Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 19/04/2024

Nottingham Liberal Synagogue

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	36,670	-	36,670	42,664
Charitable activities	3	95,456	149,587	245,043	126,798
Other trading activities	4	736	-	736	2,133
Investment income	5	803	2,788	3,591	2,207
Total Income		<u>133,665</u>	<u>152,375</u>	<u>286,040</u>	<u>173,802</u>
Expenditure on:					
Raising funds	7	(617)	-	(617)	(2,207)
Charitable activities	6	(178,900)	(23,102)	(202,002)	(157,738)
Total Expenditure		<u>(179,517)</u>	<u>(23,102)</u>	<u>(202,619)</u>	<u>(159,945)</u>
Net (expenditure)/income		(45,852)	129,273	83,421	13,857
Gross transfers between funds		<u>162,882</u>	<u>(162,882)</u>	-	-
Net movement in funds		117,030	(33,609)	83,421	13,857
Reconciliation of funds					
Total funds brought forward		<u>1,605,918</u>	<u>236,953</u>	<u>1,842,871</u>	<u>1,829,014</u>
Total funds carried forward	20	<u>1,722,948</u>	<u>203,344</u>	<u>1,926,292</u>	<u>1,842,871</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 20.

Nottingham Liberal Synagogue

Statement of Financial Activities for the Year Ended 31 December 2023 (continued)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	42,664	-	42,664
Charitable activities	3	66,645	60,153	126,798
Other trading activities	4	2,133	-	2,133
Investment income	5	696	1,511	2,207
Total Income		<u>112,138</u>	<u>61,664</u>	<u>173,802</u>
Expenditure on:				
Raising funds	7	(2,207)	-	(2,207)
Charitable activities	6	<u>(121,788)</u>	<u>(35,950)</u>	<u>(157,738)</u>
Total Expenditure		<u>(123,995)</u>	<u>(35,950)</u>	<u>(159,945)</u>
Net movement in funds		(11,857)	25,714	13,857
Reconciliation of funds				
Total funds brought forward		<u>1,617,775</u>	<u>211,239</u>	<u>1,829,014</u>
Total funds carried forward	20	<u><u>1,605,918</u></u>	<u><u>236,953</u></u>	<u><u>1,842,871</u></u>

The notes on pages 10 to 20 form an integral part of these financial statements.

Nottingham Liberal Synagogue
(Registration number: 246773)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	1,704,415	1,522,521
Investments	14	<u>185,000</u>	<u>185,000</u>
		<u>1,889,415</u>	<u>1,707,521</u>
Current assets			
Stocks	15	1,595	1,991
Debtors	16	23,217	37,878
Cash at bank and in hand	17	<u>27,038</u>	<u>106,520</u>
		51,850	146,389
Creditors: Amounts falling due within one year	18	<u>(14,973)</u>	<u>(11,039)</u>
Net current assets		<u>36,877</u>	<u>135,350</u>
Net assets		<u>1,926,292</u>	<u>1,842,871</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		203,344	236,953
Unrestricted income funds			
Unrestricted funds		<u>1,722,948</u>	<u>1,605,918</u>
Total funds	20	<u>1,926,292</u>	<u>1,842,871</u>

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on 19/04/2024 and signed on their behalf by:



 Norman Glyn Jacobs
 Trustee

Nottingham Liberal Synagogue

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Nottingham Liberal Synagogue 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 notes.

Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Nottingham Liberal Synagogue

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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 charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
General Equipment	20% on a straight line basis
Scrolls & Silverware	No depreciation applied

The cost of land included in the balance sheet but not depreciated is £1,477,632.

Nottingham Liberal Synagogue

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Nottingham Liberal Synagogue

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	970	970	-
Donations from individuals	10,814	10,814	6,519
Gift aid reclaimed	23,000	23,000	36,145
Grants, including capital grants;			
Government grants	1,886	1,886	-
	36,670	36,670	42,664

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Restricted grants	-	149,587	149,587	60,153
Members subscriptions	58,066	-	58,066	60,048
Board of deputies levy	30	-	30	2,000
Burial fund and funerals	13,238	-	13,238	3,705
Fees for trips	19,035	-	19,035	-
Sales	3,937	-	3,937	-
Sundry receipts	1,150	-	1,150	892
	95,456	149,587	245,043	126,798

Nottingham Liberal Synagogue

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

4 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2022 £
Fundraising income	736	736	2,133
	736	736	2,133

5 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Interest receivable and similar income;				
Interest receivable on bank deposits	803	2,788	3,591	2,207

Nottingham Liberal Synagogue

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Affiliation fees & licences	12,086	-	12,086	15,929
Burial, funeral & memorial expenses	4,674	-	4,674	4,901
Rabbi costs	7,400	-	7,400	19,652
Catering & refreshments	2,334	-	2,334	-
Cheder costs	2,815	-	2,815	2,365
Donations	375	6,000	6,375	3,498
Equipment	55	-	55	1,130
Utilities	7,172	-	7,172	2,538
Insurances	7,390	-	7,390	6,990
Management & admin costs	6,917	5	6,922	15,455
Staff expenses	648	-	648	5,866
Professional fees	3,822	-	3,822	4,050
Rent & rates	425	-	425	1,284
Repairs & renewals	6,651	-	6,651	6,798
Service costs	353	-	353	354
Trips	15,640	-	15,640	276
Wages, NI & pension	98,993	17,097	116,090	63,052
Sundry payments	1,150	-	1,150	3,600
	<u>178,900</u>	<u>23,102</u>	<u>202,002</u>	<u>157,738</u>

7 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Fundraising trading costs;			
Fundraising	617	617	2,207
	<u>617</u>	<u>617</u>	<u>2,207</u>

Nottingham Liberal Synagogue

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023	2022
	£	£
Depreciation of fixed assets	581	-

9 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2023	2022
	£	£
Independent examination	1,200	1,176
	1,200	1,176

10 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	106,268	57,474
Social security costs	4,696	3,712
Pension costs	5,126	1,866
	116,090	63,052

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023	2022
	No	No
Number of employees	4	4

4 (2022 - 4) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £5,126 (2022 - £1,866).

The number of employees whose emoluments fell within the following bands was:

	2023	2022
	No	No
£70,001 - £80,000	1	-

The total employee benefits of the key management personnel of the charity were £72,007 (2022 - £15,614).

Nottingham Liberal Synagogue

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	General equipment £	Scrolls & silverware £	Total £
Cost				
At 1 January 2023	1,298,061	77,770	146,690	1,522,521
Additions	179,571	2,904	-	182,475
	1,477,632	80,674	146,690	1,704,996
At 31 December 2023	1,477,632	80,674	146,690	1,704,996
Depreciation				
Charge for the year	-	581	-	581
	-	581	-	581
At 31 December 2023	-	581	-	581
Net book value				
At 31 December 2023	1,477,632	80,093	146,690	1,704,415
At 31 December 2022	1,298,061	77,770	146,690	1,522,521

14 Fixed asset investments

	2023 £	2022 £
Other investments	185,000	185,000

Nottingham Liberal Synagogue

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Other investments

	Unlisted investments £	Total £
Cost or Valuation		
At 1 January 2023	185,000	185,000
At 31 December 2023	185,000	185,000
Net book value		
At 31 December 2023	185,000	185,000
At 31 December 2022	185,000	185,000

15 Stock

	2023 £	2022 £
Stocks	1,595	1,991

16 Debtors

	2023 £	2022 £
Trade debtors	23,000	36,475
Prepayments	217	1,403
	23,217	37,878

17 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	226	289
Cash at bank	26,812	106,231
	27,038	106,520

18 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	7,984	8,170
Other taxation and social security	4,901	-
Other creditors	2,088	2,869
	14,973	11,039

Nottingham Liberal Synagogue

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

19 Contingent liabilities

Members of the Burial Fund are entitled to be buried at the Synagogue's expense, The current membership of the Burial Fund generates a contingent liability of £27,500. It is unlikely that this risk would crystallise in any one year.

20 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted funds					
<i>General</i>					
General fund	1,605,918	133,665	(179,517)	162,882	1,722,948
Restricted funds					
Rabbinic fund	185,000	3,885	(5)	-	188,880
Kol Nidrei	6,294	5,706	(6,000)	-	6,000
Alan Mann	4,174	53	-	-	4,227
Scrolls restoration	3,450	-	-	-	3,450
Community Development worker	193	17,691	(17,097)	-	787
Building fund	37,842	125,040	-	(162,882)	-
Total restricted funds	236,953	152,375	(23,102)	(162,882)	203,344
Total funds	1,842,871	286,040	(202,619)	-	1,926,292

The specific purposes for which the funds are to be applied are as follows:

The Rabbinic Fund is used to support the cost of employing a Rabbi, the investments held in the NS&I bonds, totalling £185,000 form part of the Rabbinic Fund.

The Kol Nidrei appeal is used to collect and distribute donations to annually nominated charities.

The Alan Mann Fund is used for bursaries to help members attend synagogue and/or external events.

The Scrolls Restoration fund is for the repair and restoration of our Sefer Torah scrolls.

The Community Development Worker fund finances the post of the Community Development Worker.

The Building fund is to support the enhancement and development of the synagogue buildings.

The transfer from the Building fund to the General fund is the release of the restriction now that the building has been purchased.

Nottingham Liberal Synagogue

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
<i>General</i>					
General fund	1,617,776	112,138	(123,996)	-	1,605,918
Restricted					
Rabbinic fund	192,246	10,551	(17,797)	-	185,000
Kol Nidrei	139	30,543	-	(24,388)	6,294
Alan Mann	4,174	-	-	-	4,174
Scrolls restoration	3,450	-	-	-	3,450
Community Development worker	(2,225)	20,570	(18,152)	-	193
Building fund	13,454	-	-	24,388	37,842
Total restricted funds	<u>211,238</u>	<u>61,664</u>	<u>(35,949)</u>	<u>-</u>	<u>236,953</u>
Total funds	<u><u>1,829,014</u></u>	<u><u>173,802</u></u>	<u><u>(159,945)</u></u>	<u><u>-</u></u>	<u><u>1,842,871</u></u>

21 Analysis of net assets between funds

	Unrestricted		2023
	General £	Restricted £	Total funds £
Tangible fixed assets	1,704,415	-	1,704,415
Fixed asset investments	-	185,000	185,000
Current assets	27,506	24,344	51,850
Current liabilities	(8,973)	(6,000)	(14,973)
Total net assets	<u>1,722,948</u>	<u>203,344</u>	<u>1,926,292</u>
	Unrestricted		2022
	General £	Restricted £	Total funds £
Tangible fixed assets	1,522,521	-	1,522,521
Fixed asset investments	-	185,000	185,000
Current assets	91,313	55,076	146,389
Current liabilities	(7,916)	(3,123)	(11,039)
Total net assets	<u>1,605,918</u>	<u>236,953</u>	<u>1,842,871</u>

22 Related party transactions

There were no related party transactions in the year.

NOTTINGHAM LIBERAL SYNAGOGUE

England & Wales - Charity number 246773

Accounts

Nottingham Liberal Synagogue
(Registered charity, number 246773)
Financial statements
for the year ended 31 December 2022

Page	Contents
2 - 6	Trustees' annual report
7	Independent examiner's report
8	Receipts & payments account
9	Statement of assets & liabilities
10 - 12	Notes to the accounts

**Nottingham Liberal Synagogue
Trustees' annual report
for the year ended 31 December 2022**

Full name Nottingham Liberal Synagogue

Registered charity number 246773

Principal address

Lloyd Street, Sherwood, Nottingham, NG5 4BP

Trustees

Peter Gordon, President
Paula Scott, Vice President
Jonathan Corne, Co-Chair
Susan King, Co-Chair
Antony Moss, Vice Chair, from 24/04/22
Darren Barker, Hon Treasurer
Jeff Book, Joint Hon Secretary
Rachel Reeves, Joint Hon Secretary
Naomi Posner
Nick Rubins
Catherine Strauss
Allyson Kingsley
David Bogod, from 24/04/22
Michelle Hillary, from 24/04/22
Ayari Tudor-Jones, from 24/04/22
Mary Brewer, until 24/04/22
Jeff Cohen, until 24/04/22
Philip Cottam, until 24/04/22
Mike Sacker, until 24/04/22
John Youens, until 24/04/22

Holding Trustees

Danny Rubins
David J. Lipman
Michael Harris

Independent examiner

John O'Brien, employee of Community Accounting Plus, Units 1 & 2 North West, 41 Talbot Street, Nottingham, NG1 5GL

Public benefit statement

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

Nottingham Liberal Synagogue

Governance and management

The charity is operated under the rules of its constitution adopted 1st April 1965 and most recently amended 24th April 2022.

All new Trustees are briefed by the Chair as to their duties and responsibilities at their first meeting attended. Where specific training is identified or necessary, to ensure that Trustees can carry out their responsibilities, this training is undertaken. All Trustees sign a declaration that they are eligible to act as Trustees of the congregation as required by the Charities Commission.

Aims, objectives and the main activities undertaken for the public benefit

The object of the Congregation is the advancement of Liberal and Progressive Judaism. In furtherance of this, the Congregation has the following obligations:

- a) To provide and maintain a place of worship and spiritual leadership;
- b) To conduct services;
- c) To provide religious education for members and their children;
- d) To provide facilities for the instruction of proselytes under the rules of Liberal Judaism;
- e) To solemnise baby blessings, Bar/Batmitzvah, Kabbalat Torah, Marriages, Burials and Cremations for members;
- f) To perform such other religious, social and charitable activities as the Council shall determine;
- g) To use its best endeavours to play an active role in the life of the Jewish and wider communities;
- h) To be a member of Liberal Judaism and to support its aims.

Results and achievements during the period from the co-Chairs

2022 was a year of cautious return to in person events and activities, as well as featuring the recruitment and start of our new rabbi, Gili Zidkiyahu.

At the start of 2022 we embarked on the election to our Rabbinic Appointment Committee, as mandated by our constitution. Thanks are due to the committee for their rigorous and dedicated work. Four candidates from the UK, Russia and Israel were invited to a formal interview. From this, two candidates progressed to a youth panel and were invited to visit us. The result was the appointment of Rabbi Zidkiyahu, who joined us on 22 September after some struggles with the UK visa service. She is now settling in and learning about our funny little ways, delighting us with her warm, sensitive and spiritual approach.

We have continued with all our regular activities, including services, for which we have to thank our lay leaders, especially in the period before the appointment of our new rabbi. Other regular activities, with a range of leaders and participants, include our film club, book club, walks, parasha study sessions, havdalah services, and regular Nosh and Natter sessions organised by the care group.

School visits restarted, first on Zoom, then more and more in person. Our new website was finally launched, to great acclaim both within and outside our community. Cheder (religion school) continued on Shabbat with an increase in young families.

Nottingham Liberal Synagogue

Council and the Future Vision Group have had two away mornings to undertake strategic planning and take action to implement the ideas. We have agreed that these will now happen quarterly and count as council meetings for constitutional purposes. We have started to address issues of welcome for both new and established members, to maximise the sense of belonging that leads to engagement. We are also reviewing our governance arrangements and constitution, learning from other congregations. And we will be spending time too on leadership development, finding ways for volunteers to take on small roles so that some of them can then move on to bigger ones.

We welcomed twelve new associate members, and five new full members. We now have a new Access to Judaism class with seventeen members, the largest ever as far as we are aware.

Thanks are due to our paid staff Wendy Prestney, Lauren Knifton Fainberg, Rabbi Gili, Alex Mottier our cheder administrator, and Chris Woodward our caretaker, and to all our volunteers, whether helping with tasks like cooking or security, tech, Zoom, teaching, school visits, or as honorary officers, and members or chairs of all our committees and teams: burial, care, communications, fundraising, management, rites and practices, social action, school visits, EcoSynagogue, Czech scrolls.

Susan King & Jonathan Corne
Co-Chairs
March 2023

Nottingham Liberal Synagogue

Financial review from the Treasurer

Introduction

2022 was another very busy and exciting year for NLS. A huge thanks to you, the congregation, on a number of points. Firstly, for your ongoing support for me in the role, and secondly for embracing the new approach to the annual contributions you make to NLS, which are vital for our sustainability into the future. This new approach has created a small additional income for the shul – which is very valuable at a time when expenditure is increasing. Finally, a massive thanks to all who contributed to the Kol Nidre appeal – which generated record sums for charities and for our own freehold appeal. Other news to note is that the shul's accounting platform has now been migrated to XERO, so it can be fully integrated with the software that is used to manage the shuls membership data.

Income

Member contributions were up slightly up from 2021. Investment income was slightly higher due to the slight increase in interest rates for banking and savings, but in real terms the gains remain relatively small across the NS&I and Mansfield Building Society Accounts. Whilst not part of the shul's core finances - we do manage appeals during the year. The response to the Kol Nidre Appeal was truly amazing. A huge thanks for your incredible generosity - overall we raised £38,863.00 (please note that the accounts show a lower number due to funds arriving in 2022 and 2023). The breakdown is as follows: £3123.33 for local charity Salaam Shalom Kitchen, and £3031.33 for the Road to Recovery Charity. Both charities have expressed their deep gratitude for the support NLS has given them. We also raised a wonderful £32,708.33 towards the purchase of the freehold of the Lloyd Street site. It is an incredible effort to support some great causes, and our own future as a community.

Expenditure

In terms of outgoings, 2022 had some notable expenditures - with sums for building and infrastructure, the necessary funds for the re-location and on-boarding of our new rabbi, an increase in energy costs, and an essential increase in costs related to the caretaking, management and security of the site. As with most organisations the main investment is in the team, and in 2022 the wonderful NLS team was: Dr Lauren Knifton - Fainberg (Administrator), Wendy Prestney (Community Development Officer), and Chris Woodward (Caretaker). From September 2022 we were also absolutely delighted to welcome Rabbi Gili Zidkiyahu to NLS as our full - time rabbi. We would also like to acknowledge the support of an anonymous funder to support the Community Development role.

Overall Investments

The following is a summary of these funds – and more as mentioned in the notes in the accounts. The accounts also mention a Building Fund, which includes c.£32k to support the purchase of the freehold for the Lloyd Street site.

Unrestricted Funds:

Mansfield Building Society: £52,030.81 – This fund is unrestricted and can support the shul's day to day operation if needed.

Nottingham Liberal Synagogue

Restricted Funds:

Rabbinic Fund (held in National Savings and Investment Bonds): £185,000.00 - This fund is to support Rabbinic costs and has not been drawn from since it was set up, but please note that congregants made optional additional contributions (around £10k in 2022) to support the overall Rabbinic costs over and above the general contributions to the shul running costs. This helps to preserve the historically raised £185,000.00 sum – which NLS could draw on should it be needed.

Alan Mann Fund: £4,174.00 - Restricted to the purpose of the Fund.

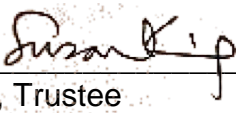
This will be the last AGM report I write, as I am stepping down from the role. I wish the new Honorary Treasurer well as they take over this work. I will continue to fully support the new Honorary Treasurer until the end of the year, through a full handover process.

Darren Barker
Hon. Treasurer
April 2023

The charity's policy on reserves

We hold reserves to allow us to face unforeseen financial commitments and expenditure. Our target is £50,000, which represents approximately six months' expenditure. Reserves stand at £185,000. We add to the reserves from time to time if the financial situation permits. There are no current plans to draw down from the reserves. The policy is reviewed annually.

Signed on behalf of the charity's trustees:

Signed 
Susan King, Trustee

Date 14/04/2023

**Independent examiner's report to the trustees of
Nottingham Liberal Synagogue
for the year ended 31 December 2022**

I report to the trustees on my examination of the accounts of Nottingham Liberal Synagogue (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

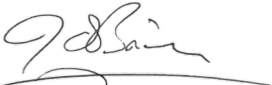
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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

Signed  Date 17/04/23
John O'Brien MSc, FCCA, FCIE
Employee of Community Accounting Plus


**Nottingham Liberal Synagogue
Receipts & payments account
for the year ended 31 December 2022**

2021			Unrestricted	Restricted	2022
Total			Funds	Funds	Total
Funds		Note	£	£	Funds
£					£
Receipts					
49838	Grants & donations	2	6519	60153	66672
-	Gift Aid recovery		17549	-	17549
4001	Fundraising activities	3	2263	-	2263
57522	Members' subscriptions		60048	-	60048
2399	Board of Deputies levy		2000	-	2000
540	Investment income		696	1511	2207
11444	Burial fund, funerals & memorial income		3705	-	3705
2750	Other receipts		892	-	892
<u>128494</u>	Total receipts		<u>93672</u>	<u>61664</u>	<u>155336</u>
Payments					
14376	Affiliation fees		16335	-	16335
1350	Burial, funeral & memorial expenses		4901	-	4901
1046	Caretaker's salary & NIC		12861	-	12861
2988	Cheder costs	4	1798	-	1798
15936	Donations		375	-	375
-	Equipment		1130	-	1130
4166	Fundraising costs		2207	-	2207
1210	Ground rent & water		1283	-	1283
2200	Heat & light		2630	-	2630
6557	Insurances		6990	-	6990
30197	Management & admin costs	5	15455	18152	33607
55754	Minister's fees & expenses		43858	17797	61655
1919	Professional fees		4016	-	4016
3031	Repairs & renewals		6798	-	6798
491	Service costs		354	-	354
-	Trips		276	-	276
<u>141221</u>	Total payments		<u>121267</u>	<u>35949</u>	<u>157216</u>
(12727)	Net receipts/(payments)		(27595)	25715	(1880)
<u>121127</u>	Cash funds at start of this period		<u>82162</u>	<u>26238</u>	<u>108400</u>
<u>108400</u>	Cash funds at end of this period		<u>54567</u>	<u>51953</u>	<u>106520</u>

**Nottingham Liberal Synagogue
Statement of assets and liabilities
at 31 December 2022**

2021		Note	2022
£			£
	Cash assets		
108140	Bank accounts		106231
260	Cash in hand		289
<u>108400</u>			<u>106520</u>
	Other monetary assets		
17878	Debtors	7	42000
206	Prepayments	7	1402
185000	Investments - NS&I Income Bonds (Rabbinic Fund)		185000
<u>203084</u>			<u>228402</u>
	Assets retained for the charity's own use		
	Building & contents insured for (including inflation):		
	- Buildings, £1,245,949.		
	- Stock, £1,991		
	- General contents, £77,770.		
	- Scrolls, £114,539.		
	- Silverware, £32,151.		
	Cemetery shelter, purchased March 2020, £38,112.		
	Cemetery land, purchased 1993, £14,000.		
	Liabilities		
(7114)	Creditors	8	(14070)
<u>(7114)</u>			<u>(14070)</u>

These financial statements are accepted on behalf of the charity by:

Signed 
Darren Barker, Trustee

Dated 17.4.2023

Nottingham Liberal Synagogue
Notes to the accounts
for the year ended 31 December 2022

1. Receipts & payments accounts

Receipts and payments accounts contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. Usually, cash received and cash spent will include transactions through bank accounts and cash in hand.

2. Grants & donations

	Unrestricted £	Restricted £	Total £
General donations	6519	51113	57632
Rabbinic fund donations	-	9040	9040
	<u>6519</u>	<u>60153</u>	<u>66672</u>

3. Fundraising activities

	Unrestricted £	Restricted £	Total £
Guild	695	-	695
Judaica shop sales	358	-	358
Social event	1210	-	1210
	<u>2263</u>	<u>-</u>	<u>2263</u>

4. Cheder costs

	£
Teachers' salaries	1721
Other costs	77
	<u>1798</u>

5. Management & administration

	Unrestricted £	Restricted £	Total £
Administrator costs	12349	-	12349
Community Development worker	-	18152	18152
Telephone, internet & postage	1777	-	1777
Photocopying	128	-	128
Office stationery & supplies	634	-	634
Members & sundry expenses	206	-	206
Cleaning & refuse collection	361	-	361
	<u>15455</u>	<u>18152</u>	<u>33607</u>

Nottingham Liberal Synagogue

6. Funds analysis

	Opening balance £	Receipts £	(Payments) £	Transfers £	Closing balance £
Restricted funds					
Rabbinic fund	7246	10551	(17797)	-	-
Kol Nidrei	139	30543	-	(24388)	6294
Alan Mann	4174	-	-	-	4174
Scrolls restoration	3450	-	-	-	3450
Community Development Worker	(2225)	20570	(18152)	-	193
Building fund	13454	-	-	24388	37842
	<u>26238</u>	<u>61664</u>	<u>(35949)</u>	<u>-</u>	<u>51953</u>
Unrestricted funds					
General fund	79068	92977	(120354)	-	51691
Guild	3094	695	(913)	-	2876
	<u>82162</u>	<u>93672</u>	<u>(121267)</u>	<u>-</u>	<u>54567</u>

In addition to these cash funds, the investments held in the NS&I bonds, totalling £185,000 form part of the Rabbinic Fund.

The Rabbinic Fund is used to support the cost of employing a Rabbi.

The Kol Nidrei appeal is used to collect and distribute donations to annually nominated charities.

The Alan Mann Fund is used for bursaries to help members attend synagogue and/or external events.

The Scrolls Restoration fund is for the repair and restoration of our Sefer Torah scrolls.

The Community Development Worker fund finances the post of the Community Development Worker.

The Building fund is to support the enhancement and development of the synagogue buildings.

The transfer from the Kol Nidrei fund to the Building fund represents specific donations received towards the purchase of the freehold for the building.

7. Debtors & prepayments

	£
Gift Aid recovery 2021 (estimated)	17000
Gift Aid recovery 2022 (estimated)	25000
Affiliation fees	152
HMRC contributions overpaid	1250
	<u>43402</u>

Nottingham Liberal Synagogue

8. Creditors

	£
Affiliation fees (Board of Deputies donations)	4479
Pension contributions	813
Cheder costs	567
Donations (Kol Nidrei)	6155
Heat & light	645
Professional fees	1411
	<u>14070</u>

9. Contingent Liability

Members of the Burial Fund are entitled to be buried at the Synagogue's expense. The current membership of the Burial Fund generates a contingent liability of £27,500. It is unlikely that this risk would crystallise in any one year.

10. Trustees' remuneration

During the accounting period, the charity purchased Trustee Indemnity Insurance for the sum of £516.

Trustees received no expenses, remuneration or benefits in this period.

11. Related party transactions

There were no related party transactions in this period.

12. Glossary of terms

Creditors: These are amounts owed by the charity, but not paid during the accounting period.

Debtors: These are amounts owed to the charity, but not received in the accounting period.

Prepayments: These are services that the charity has paid for in advance, but not used during the accounting period.

Restricted funds: These are funds given to the charity, subject to specific restrictions set by the donor, but still within the general objects of the charity.

NOTTINGHAM LIBERAL SYNAGOGUE

England & Wales - Charity number 246773

Accounts

Nottingham Liberal Synagogue
(Registered charity, number 246773)
Financial statements
for the year ended 31 December 2020

Page	Contents
2 - 7	Trustees' annual report
8	Independent examiner's report
9	Receipts & payments account
10	Statement of assets & liabilities
11 - 14	Notes to the accounts

**Nottingham Liberal Synagogue
Trustees' annual report
for the year ended 31 December 2020**

Full name Nottingham Liberal Synagogue

Registered charity number 246773

Principal address

Lloyd Street, Sherwood, Nottingham, NG5 4BP

Trustees

Peter Gordon, President, from 15/12/20
Paula Scott, Vice President
Jeff Cohen, Co-Chair
Jonathan Corne, Co-Chair
Susan King, Co-Chair
David Leigh, Hon Treasurer
Jeff Book, Joint Hon Secretary, from 13/09/20
Rachel Reeves, Joint Hon Secretary, from 13/09/20
Mary Brewer, Rites & Practices, from 13/09/20
Naomi Posner, Education
Nick Rubins, Management
Catherine Strauss, Burial
John Youens, Membership
Allyson Kingsley
Mike Sacker, from 13/09/20
Jonathan Berber, from 13/09/20
Philip Cottam, from 13/09/20
Hernan Feinberg, until 13/09/20
Peter Strauss, until 15/12/20
Michelle Hillary, until 13/09/20
Antony Moss, until 13/09/20
Catherine Shippides, until 13/09/20

Holding Trustees

Danny Rubins
David J. Lipman
Michael Harris

Independent examiner

John O'Brien, employee of Community Accounting Plus, Units 1 & 2 North West, 41 Talbot Street, Nottingham, NG1 5GL

Public benefit statement

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

Nottingham Liberal Synagogue

Governance and management

The charity is operated under the rules of its constitution adopted 1st April 1965 and most recently amended 11th September 2020.

All new Trustees are briefed by the Chair as to their duties and responsibilities at their first meeting attended. Where specific training is identified or necessary, to ensure that Trustees can carry out their responsibilities, this training is undertaken. All Trustees sign a declaration that they are eligible to act as Trustees of the congregation as required by the Charities Commission.

Aims, objectives and the main activities undertaken for the public benefit

The object of the Congregation is the advancement of Liberal and Progressive Judaism. In furtherance of this, the Congregation has the following obligations:

- a) To provide and maintain a place of worship and spiritual leadership;
- b) To conduct services;
- c) To provide religious education for members and their children;
- d) To provide facilities for the instruction of proselytes under the rules of Liberal Judaism;
- e) To solemnise baby blessings, Bar/Batmitzvah, Kabbalat Torah, Marriages, Burials and Cremations for members;
- f) To perform such other religious, social and charitable activities as the Council shall determine;
- g) To use its best endeavours to play an active role in the life of the Jewish and wider communities;
- h) To be a member of Liberal Judaism and to support its aims.

Results and achievements during the period from the co-Chairs

Covid 19 has dominated the past year, and required us to adapt very rapidly. Little did we know when we started that we would still be under lockdown at the end of the year. While we have not been able to come to Lloyd Street, we have brought the synagogue into our homes through the miracle of modern technology. Our first live streamed services were on Shabbat of 27th/28th March 2020. Since then we have not only celebrated Shabbat every week and the festivals, but held an amazing number of events. Among the highlights were:

- our Zoom Yom Kippur service;
- the special Shabbat services when we were able to join our Bat Mitzvah or Kabbalat Torah celebrants;
- the Covid 19 panel discussion, where we learned from our members on the front line about how the NHS was managing the pandemic;
- the question and answer session with our local Labour MPs;
- stimulating educational talks;
- small group discussion on the weekly sedra;
- opportunities to chat with other members in one of the wellbeing sessions or social events;
- fun events around Chanukah and Purim;
- sessions on a hobby or interest;
- playing backgammon or chess online;
- desert island discs.

Nottingham Liberal Synagogue

Some of our members had difficulty accessing Zoom and we made a point of offering help and tutorials to anyone who asked.

None of this would have been possible without our Zoom hosts, led by our Zoom-meister, Mike Harris, and our Comms Group (Paula Scott, Susan King, Wendy Prestney and Lauren Knifton), who sent out newsletters every day to notify us of all these events.

We hope now to be looking forward to a time when we begin the process of reopening to live events, whilst keeping online options available.

While we have managed the pandemic crisis very well, the year was also dominated by the news that our beloved Rabbi Tanya would be leaving us. We have been working to come to terms with this and to plan for her departure at the end of July. Council have had two Zoom meetings with Rabbi Charlie Baginsky, Chief Executive Officer of Liberal Judaism, to help explore our thinking about a replacement. We will now involve the whole congregation in these discussions. Meanwhile, we are delighted to announce that Rabbi Danny Rich will be leading our 2021 High Holyday Services.

Our future will also be shaped by the community development project led by Wendy Prestney. Her first annual report of the project covering 2020 described how she had to revise the objectives in response to the pandemic and how much she achieved in doing so, notably in the support she gave the Care Group, in coordinating the festival gift deliveries, which helped to connect our members to the NLS community during the lockdown, the organization of the Zoom activities described above and the analysis of themes emerging from the initial one-to-one engagement meetings. The Future Vision group has also been meeting to consider the issues we need to address to make ourselves fit for the future, and these discussions will also be shared with the wider congregation over the next months. It is certainly encouraging that our membership now stands at its highest ever level with 178 members and 19 associate members.

Finally, we would like to thank two members of our executive for their tremendous service to the congregation. One is Peter Strauss, who stood down as President at Chanukah. He worked tirelessly both in front and behind the scenes to promote our congregation. The other is David Leigh, who is retiring as treasurer after doing a sterling job in balancing our accounts for 8 years. With their help, the leadership of our Rabbi and the involvement of the whole community we are stronger than ever, able to adapt to changing circumstances and confident of our future as a dynamic congregation.

**Jeffrey Cohen, Jonathan Corne, Susan King
March 2021**

Nottingham Liberal Synagogue

Financial review from the Treasurer

2020 was a year when physical activities were restricted, but our finances were remarkably busy. The accounts show a cash surplus of £25,923 (in contrast to the loss of £10,373 in 2019) of which £13,454 has been set aside into our new Building Fund.

The key drivers of this net change of £36,296 are explained by a few lines in the accounts. Total income was an exceptional £222,155, up £67,551. Total expenditure was £196,232, up £31,255. The major individual changes were:

- Income: Grants and donations were £110,964, up £60,248 (ohel donations, David Haspel Trust bequest, CST, support for our Community Development worker); Gift Aid £24,723, up £7,540 (mainly extra gift aid from the ohel donations); and Fund Raising income £2,619, down £1,971 (reduced activities);
- Expenditure: Caretaker costs £6,876, down £5,966 (we had no caretaker for six months); Donations £4,250, down £3,712 (one-off donations in 2019 and the timing of Kol Nidrei Appeal payments); Management costs £34,471, up £18,347 (mainly salaries) and Repairs/renewals £41,930, up £21,253 (including the ohel construction).

Membership subscriptions amounted to £64,794 with additional voluntary giving approaching £4,000. Membership was broadly stable during the year. We closed 2020 with 170 full members and 19 associate members, across a total of 134 households. The early months of 2021 have seen a small spurt in new members and at the time of writing we have 178 full members.

The major physical activity in 2020 was the construction of the ohel at the cemetery. The cost of just over £38,000 was raised entirely from members' donations. Our particular thanks go to the Rubins and Bendell families who contributed the lion's share of the cash, effectively paying for the whole construction. A ceremony dedicating the ohel to the memories of Eileen Rubins and Sulli Bendell will take place when circumstances permit. Taking all donations received in 2019/2020 and Gift Aid, there was a surplus of £13,454 at the end of the project which has been transferred into our new Building Fund.

When the first lockdown was announced in March 2020, we rapidly purchased iPads, Zoom licences and other 'stuff' so that we could run our services and activities on line. A call to members for donations raised £1,443 largely covering these set-up costs.

In 2019, we were informed that we had been left a bequest from the David Haspel Trust. David Haspel was never a member of the congregation but was a regular visitor in the early days of NLPS before moving to the USA where he lived until he passed away in 2018. He never forgot his time in Nottingham and left us the remarkably generous sum of \$10,000 (£7,632) which we received in March 2020. A letter of thanks from NLS was sent to the US lawyers who dealt with the bequest and is now lodged with the Trust papers.

Nottingham Liberal Synagogue

Financial support of £17,349 from our external benefactor has fully supported the cost of employing Wendy Prestney as our Community Development Worker. We extend our thanks for this continuing act of generosity.

Gift Aid receipts were £24,723. The increase of £7,540 over 2019 is explained primarily by the Gift Aid of £6,499 on the ohel donations.

We received a total of £11,460 in two grants from the CST. The first was for £7,582 in respect of the security upgrade we completed in 2019. The second was through the scheme which CST manages for the Home Office providing funds to synagogues to offset the security costs at Shabbat and High Holyday services. It seems there was some money left in the budget and we received £3,878, including nearly £3,000 backdated from 2019.

Although the lockdown curtailed our normal fund-raising activities, Fress Friday generated a profit of £360 in the early months of 2020. The 2020 People's Concert had to be cancelled but ticket sales had started in earnest when lockdown struck in March. Many people requested that their ticket purchases be treated as donations and this, together with the refund of the deposit for the piano hire (which we had paid for in December 2019), meant the non-existent Concert turned a profit of £890!! Bravo to our impresario, Rabbi Tanya!!

Our 2019/2020 Kol Nidrei Appeal raised £6,944 (of which £21 was received in 2021, so the accounts show £6,923) and was distributed in early 2021 to Tracy's Kitchen (£2,537), Krembo Wings (£2,248) and Freedom from Torture (£2,159).

Our Scrolls Restoration project continues. The Swiss scroll was repaired in 2020 for a cost of £3,850. The balance of £3,450 in the Scrolls Restoration Fund, including £300 donated by our own Czech Scrolls Committee, covers the repair of the Derby scroll which we will commission in due course. The Austerlitz scroll will be the last scroll to be restored.

The accounts reflect the funerals of Beulah Worth, Brian Samuels and Dr D Appelbaum together with the stone-setting for Greta Burley z"l.

Council decided not to increase subscriptions in 2021. Our payroll will fall when Rabbi Tanya leaves for pastures new at the end of July. However, increasing costs will continue to put pressure on our annual finances. Our reserves remain healthy, but interest rates are very low and likely to remain so for the foreseeable future.

Finally, as I conclude my final Financial Report, I would like to extend my thanks to everyone who has supported me over the last eight years.

David Leigh
Honorary Treasurer

Nottingham Liberal Synagogue

The charity's policy on reserves

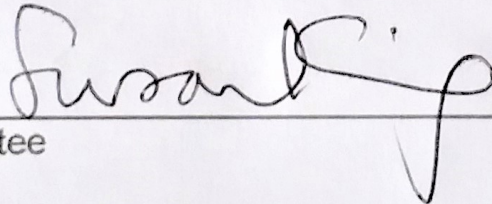
We hold reserves to allow us to face unforeseen financial commitments and expenditure. Our target is £50,000, which represents approximately six months' expenditure. Reserves stand at £185,000. We add to the reserves from time to time if the financial situation permits. There are no current plans to draw down from the reserves. The policy is reviewed annually.

Risk analysis & assessment

The major strategic financial risk is that income does not cover our annual outgoings. We minimise this risk by encouraging additional donations from members, running fund raising events and, if required, transferring funds from the reserves. Day to day financial risks are managed by having a policy requiring Council approval for any unusual or large items of expenditure. All expenditure is supported by documentation. All payments (cheques and BACS transfers) are signed by the Treasurer and countersigned by another duly authorised Executive member.

Signed on behalf of the charity's trustees:

Signed _____



Susan King, Trustee

Date _____

20/4/21

**Independent examiner's report to the trustees of
Nottingham Liberal Synagogue
for the year ended 31 December 2020**

I report to the trustees on my examination of the accounts of Nottingham Liberal Synagogue (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

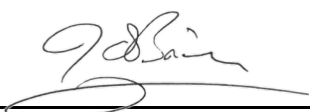
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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

Signed  Date 21/04/21
John O'Brien MSc, FCCA, FCIE
Employee of Community Accounting Plus

**Nottingham Liberal Synagogue
Receipts & payments account
for the year ended 31 December 2020**

2019			Unrestricted	Restricted	2020
Total		Note	Funds	Funds	Total
Funds			£	£	Funds
£			£	£	£
Receipts					
50716	Grants & donations	2	65770	45194	110964
17183	Gift Aid recovery	3	23883	840	24723
4590	Fundraising activities	4	2619	-	2619
60652	Members' subscriptions		64794	-	64794
2623	Board of Deputies levy		2479	-	2479
3116	Investment income		2623	123	2746
13880	Burial fund, funerals & memorial income		13555	-	13555
1844	Other receipts		275	-	275
<u>154604</u>	Total receipts		<u>175998</u>	<u>46157</u>	<u>222155</u>
Payments					
17491	Affiliation fees		17018	-	17018
5291	Burial, funeral & memorial expenses		4492	-	4492
12842	Caretaker's salary & NIC		6876	-	6876
3764	Cheder costs	5	3954	-	3954
7962	Donations		495	3755	4250
277	Equipment		1348	-	1348
3571	Fundraising costs		1574	-	1574
1268	Ground rent & water		1046	-	1046
2369	Heat & light		2685	-	2685
6152	Insurances		6122	-	6122
16124	Management & admin costs	6	17064	17407	34471
62985	Minister's fees & expenses		31768	31768	63536
1802	Professional fees		1938	-	1938
20677	Repairs & renewals		41930	-	41930
870	Scrolls restoration		-	3850	3850
787	Service costs		1142	-	1142
745	Sundry payments		-	-	-
<u>164977</u>	Total payments		<u>139452</u>	<u>56780</u>	<u>196232</u>
(10373)	Net receipts/(payments)		36546	(10623)	25923
105577	Cash funds at start of this period		55533	39671	95204
-	Transfers between funds		(13754)	13754	-
<u>95204</u>	Cash funds at end of this period		<u>78325</u>	<u>42802</u>	<u>121127</u>

Nottingham Liberal Synagogue
Notes to the accounts
for the year ended 31 December 2020

1. Receipts & payments accounts

Receipts and payments accounts contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. Usually, cash received and cash spent will include transactions through bank accounts and cash in hand.

2. Grants & donations

	Unrestricted £	Restricted £	Total £
The David Haspel Trust	7632	-	7632
Community Security Trust	11460	-	11460
General donations	46678	24272	70950
Rabbinic fund donations	-	20922	20922
	<u>65770</u>	<u>45194</u>	<u>110964</u>

3. Gift Aid recovery

	Unrestricted £	Restricted £	Total £
Subscription income	14681	-	14681
General donations	9202	-	9202
Rabbinic Fund	-	840	840
Total	<u>23883</u>	<u>840</u>	<u>24723</u>

4. Fundraising activities

	Unrestricted £	Restricted £	Total £
Social event	1446	-	1446
Prayer book sales	180	-	180
Judaica shop sales	154	-	154
Guild	839	-	839
	<u>2619</u>	<u>-</u>	<u>2619</u>

5. Cheder costs

	£
Teachers' salaries	3904
Other costs	50
	<u>3954</u>

Nottingham Liberal Synagogue

6. Management & administration

	Unrestricted £	Restricted £	Total £
Administrator costs	8614	-	8614
Community Development worker	-	17380	17380
Website management	3276	-	3276
Telephone & internet	1118	-	1118
Postage & office supplies	351	-	351
Members & sundry expenses	548	-	548
Cleaning & laundry	863	-	863
Gardening	1989	-	1989
Refuse collection	66	-	66
Bank charges	30	27	57
Licences	209	-	209
	<u>17064</u>	<u>17407</u>	<u>34471</u>

7. Funds analysis

	Opening balance £	Receipts £	(Payments) £	Transfers £	Closing balance £
Restricted funds					
Rabbinic fund	24580	21885	(31768)	-	14697
Kol Nidrei	6226	6923	(3782)	(2364)	7003
Alan Mann	4174	-	-	-	4174
Scrolls restoration	4636	-	(3850)	2664	3450
Community Development Worker	55	17349	(17380)	-	24
Building fund	-	-	-	13454	13454
	<u>39671</u>	<u>46157</u>	<u>(56780)</u>	<u>13754</u>	<u>42802</u>
Unrestricted funds					
General fund	52328	175159	(138502)	(13754)	75231
Guild	3205	839	(950)	-	3094
	<u>55533</u>	<u>175998</u>	<u>(139452)</u>	<u>(13754)</u>	<u>78325</u>

In addition to these cash funds, the investments held in the NS&I bonds, totalling £185,000 form part of the Rabbinic Fund.

The Rabbinic Fund is used to support the cost of employing a Rabbi.

The Kol Nidrei appeal is used to collect and distribute donations to annually nominated charities.

The Alan Mann Fund is used for bursaries to help members attend synagogue and/or external events.

The Scrolls Restoration fund is for the repair and restoration of our Sefer Torah scrolls.

The Community Development Worker fund finances the post of the Community Development Worker.

Nottingham Liberal Synagogue

The Building fund is to support the enhancement and development of the synagogue buildings.

The transfer from the Kol Nidrei fund to the Scrolls Restoration fund is to allocate donations which were collected for this purpose during the 2019 Kol Nidrei appeal. The transfer from the General fund to the Scrolls Restoration fund is to allocate funds which were donated for this purpose in 2019 but not identified as such until later.

The transfer from the General fund to the Building fund is to reallocate and restrict surplus donations previously received towards the construction of the cemetery shelter.

8. Creditors

	2020	2019
	£	£
Affiliation fees (Board of Deputies donations)	2479	2572
Caretaker's salary & NIC	-	12
Cheder costs	132	-
Donations (Kol Nidrei)	7003	6225
Heat & light	921	970
Management & admin costs	116	91
Minister's fees & expenses	816	599
Professional fees	1214	1247
	<u>12681</u>	<u>11716</u>

9. Contingent Liability

Members of the Burial Fund are entitled to be buried at the Synagogue's expense. The current membership of the Burial Fund generates a contingent liability of £27,500. It is unlikely that this risk would crystallise in any one year.

10. Trustees' remuneration

During the accounting period, the charity purchased Trustee Indemnity Insurance for the sum of £346.

Trustees received no expenses, remuneration or benefits in this period.

11. Related party transactions

There were no related party transactions in this period.

12. Glossary of terms

Advance receipts: These are amounts received by the charity in the accounting period, for use in a future period.

Creditors: These are amounts owed by the charity, but not paid during the accounting period.

Nottingham Liberal Synagogue

Debtors: These are amounts owed to the charity, but not received in the accounting period.

Prepayments: These are services that the charity has paid for in advance, but not used during the accounting period.

Restricted funds: These are funds given to the charity, subject to specific restrictions set by the donor, but still within the general objects of the charity.