

Charity number: 1037099

Ealing Liberal Synagogue
Trustee's report and financial statements
For the year ended 31 March 2023

Ealing Liberal Synagogue

Contents

	Page
Legal and administrative information	1
Trustees report	2 - 6
Independent examiners' report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 15

Ealing Liberal Synagogue

Legal and administrative information

Charity number 1037099

Business address Lynton Avenue
London
W13 0EB

Trustee The charity has been given a dispensation by the charity commission from publishing the names of its trustees.

Independent Examiner Arvind Joshi FCA, CTA, DChA
Levy + Partners Limited
Chartered Accountants
7-8 Ritz Parade
Western Avenue
London
W5 3RA

Bankers National Westminster Bank Plc
1 The Mall
Ealing
London
W5 2PL

Santander
Bootle
Merseyside
LE30 4GB

Ealing Liberal Synagogue

Report of the Trustees For the year ended 31 March 2023

The trustees present their report and the financial statements for the year ended 31 March 2023.

Structure, governance and management

Ealing Liberal Synagogue (ELS) is governed by its Constitution & Rules as revised at an AGM on 15th November 2020. Its property and affairs are under the governance and control of a Council. The Council consists of a President, 2 Vice Presidents, ex officio the Minister (Rabbi), the Chair and 9 ordinary members. The Council has the power to appoint the Minister and other employees, notably the Administrator. ELS's property is vested in the Official Custodian. ELS is affiliated to Liberal Judaism..

Objectives

In summary these are:

- a) The advancement of Liberal Judaism;
- b) Provision of religious services;
- c) Provision of place of worship;
- d) Provision of services and classes for children;
- e) Arranging for burial and cremation of members;
- f) Enabling solemnisation of marriages;
- g) Performing other religious, communal and charitable duties including a Memorial Welfare Fund;
- h) Carrying out other activities relative to above.

Achievements and performance

Membership

	March 2023	March 2022
Full members	119	128
Friends	26	28
Young adults	4	4
Affiliates	2	1
Total	151	161

Despite our best efforts and a healthy interest in the community, our numbers continue to fall. Some of our more elderly members have passed away and possibly the cost of living is discouraging new members from joining. We continue to follow up on every enquiry, and organise various services and activities designed to attract potential new members.

Services

Throughout the year we have provided Shabbat and Festival services both in the Synagogue and on Zoom. Synagogue services are in general multi-access so that congregants can attend and fully participate either on-line or in person at the Synagogue. Shabbat services are held on Friday evenings and our Havura suppers, held on the first Friday of each month in the Synagogue, are particularly popular with members. The High Holy Day services were as usual well attended along with a very successful Succot "Pets" service. During the year we celebrated two Barmitzvahs which were greatly enjoyed by members and visitors alike.

The highlight of the year was the 80th Anniversary Service where we were joined by 2 former rabbis along with the CEO of Liberal Judaism, our 2 local MPs, Lady Mayoress of Ealing and local Councillors. This was an event that will live long in the memory of all who attended.

Ealing Liberal Synagogue

Report of the Trustees For the year ended 31 March 2023

Education

Cheder continues to run every fortnight during term time. Two post B'nei Mitzvah students have returned as assistants. We also led a number of sessions for under 5's on Shabbat mornings. The 'Gaining Confidence in Hebrew' programme continues to grow and participants have taken part in a number of services including reading the Torah at our 80th Anniversary Service. The original cohort from our 'Beginners Hebrew' have now progressed to join the 'Gaining Confidence' classes. There is now a second cohort studying 'Beginners Hebrew'.

Social/Welfare/Pastoral

The two most significant social events this year were a 'Circus in the Synagogue' organised by our Rabbi and the celebration of ELS's 80th Anniversary.

The Circus was a very special Channukah event when our Rabbi, her husband and a troupe of talented performers delighted us with their circus skills, using the history of the famous Blumenfelds - an original Jewish circus family - as the narrative. The event played to a packed Synagogue audience, and has subsequently been featured on the BBC Sunday Morning Live programme.

The 80th Anniversary Service, described above, was followed by a buffet lunch with sparkling wine. Nearly all of our members were able to attend this as well as past members and many friends. A special anniversary concert by our choir is planned for later in the year. Our popular annual Quiz has restarted and was enjoyed by all who took part.

Telephone calls, birthday cards and expressions of sympathy to our bereaved members are provided by various helpers. Our Rabbi continued to take care of the many and varied pastoral needs of the community. 'Tea and Chat with the Rabbi' remains a much-appreciated weekly feature.

ELS Premises

Long-standing problems with the central heating have now been resolved by providing a separate electric water heater in addition to the new boiler and replacement radiators. The main doors to the Synagogue building have been identified as needing replacement, and an application has been made to the NLPS Trust for a grant towards this.

Health & Safety/Maintenance

The annual gas safety, fire extinguisher, CCTV and pest control checks were carried out in addition to routine maintenance. Six-monthly Asbestos Management inspections continue to be undertaken.

Security

Professional security is provided for all synagogue services, educational and social events. Our incumbent security supplier informed us in June 2022 that they would be no longer able to service our requirements due to our location and their lack of manpower post-covid. They agreed to continue to provide cover until end of July. A tender for security services was put out and a number of offers received. A new supplier was appointed and started in August. This relationship has been successful to date with a very good level of guarding being provided to ELS. We have again received a grant towards security costs from the CST. The building continues to be protected by CCTV and monitored alarm. The community continues to receive good support and engagement from the local police, particularly over the High Holy Days.

Lettings

After prolonged discussions and involvement of an Independent Surveyor, a new rent was eventually agreed with Creative Minds Nurseries (CMN). Apart from a single letting for a yoga session and hire of the hall for election purposes, CMN remain our sole regular source of rental income. Negotiations for a new lease with CMN will start in late 2023.

Ealing Liberal Synagogue

Report of the Trustees For the year ended 31 March 2023

General Administration

Our cheerful and very able new Administrator has now settled in. In addition to routine office work and coping with the wide variety of problems that inevitably arise from time to time, she assisted with the one-off events referred to above.

Communication

Regular E-bulletins are sent to all members, with hard copies being provided on request.

Liberal Judaism

ELS is affiliated to Liberal Judaism, which has 39 communities in the UK, the Republic of Ireland and Denmark.

Interfaith

ELS is represented in both the Hounslow and Ealing Interfaith communities. Hounslow Friends of Faith is a long-established voluntary organisation which organises joint activities and works closely with the Police and Hounslow Council. Among its activities were an Interfaith walk visiting places of worship, Holocaust memorial event, community Iftar meal, talk on Humanism, and a community garden project.

In February, the leader of Ealing Council invited all the Faith leaders in the Borough to a meeting to discuss ways of working together and opening up communication. This group is facilitated by a council officer who has been encouraging faith leaders to put their perspectives into Council and Health Services.

Representatives of local interfaith groups took part in research conducted by our Rabbi and attended the launch of a publication of her work at the Museum of Home. They also attended synagogue events including our Chanukah celebration.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and activities in planning future activities. It is the judgement of the Trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning programmes for the charity.

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2023

Financial review

This year's income of £137,054 was £3,731 less than in the previous year. Although membership subscriptions had been increased by 3% at the AGM in November 2021 (in keeping with the previous year's rate of inflation), a fall in membership numbers of over 6% inevitably resulted in a decrease in subscription income. There was also a significant fall in amounts donated for the High Holy Day Appeal. There was a welcome increase in our grant from CST to help cover our increased security costs, and also, after a two-year absence, a resumption of Events income (from the 'Circus in the Synagogue' and Quiz afternoon).

The apparent decrease in income from Hall Lettings is explained by a change in the way in which allowance has been made for CMN's reimbursement of their share of the costs of utilities (gas, electricity and water). In previous years, this repayment was included in the rental income received from CMN. With the large increase in energy costs, this would considerably exaggerate the true amount of rental income. Hall Lettings income therefore now no longer includes these payments, which are instead used as a credit for our own utility costs, which accordingly now appear to have paradoxically decreased.

Overall expenditure for the year was £13,883 less than in the previous year. This is largely due to a combination in the apparent fall in utility costs referred to above, plus the exceptional Professional and Legal fees that had been incurred in the previous year in association with the rental review process.

Our investments, which had fallen dramatically in value at the start of the Covid-19 outbreak, have now recovered virtually back to their pre-pandemic level and dividends from them continue to provide our third-highest source of income. Council continues to keep their performance and value under regular review.

Our main concerns for the next financial year will be to restore subscription income and also to obtain a grant toward the anticipated £10,000 cost of replacing our Synagogue main doors referred to above under ELS premises.

Statement of Trustees Responsibilities

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

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

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

Ealing Liberal Synagogue

Independent examiner's report to the trustees on the unaudited financial statements of Ealing Liberal Synagogue.

I report on the accounts of Ealing Liberal Synagogue for the year ended 31 March 2023 which are set out on pages 2 to 15.

Respective responsibilities of trustees and independent examiner

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

It is my responsibility to:

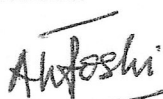
- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

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

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



Arvind L Joshi FCA, CTA, DChA

Levy + Partners Limited
Chartered Accountant
7-8 Ritz Parade
Western Avenue
London
W5 3RA

Date: 21 November 2023

Ealing Liberal Synagogue

Statement of financial activities

For the year ended 31 March 2023

	Notes	2023 Total £	31/03/22 Total £
Income			
Voluntary income	2	73,320	78,781
Activities for generating funds	3	47,899	47,605
Investment income	4	15,835	14,399
Total income		<u>137,054</u>	<u>140,785</u>
Expenditure			
Direct Synagogue expenditure	5	82,068	76,669
Governance costs	6	53,696	72,978
Total expenditure		<u>135,764</u>	<u>149,647</u>
Net movement in funds before other recognised gains and losses		1,290	(8,862)
Other recognised gains and losses			
Gains on investment assets		9,819	19,529
Net movement in funds		<u>11,109</u>	<u>10,667</u>
Total funds brought forward		696,750	686,084
Total funds carried forward		<u>707,859</u>	<u>696,751</u>


The notes on pages 10 to 15 form an integral part of these financial statements.

Ealing Liberal Synagogue

Balance sheet as at 31 March 2023

	Notes	31/03/23		31/03/22	
		£	£	£	£
Fixed assets					
Tangible assets	8		405,251		406,565
Investments	9		294,048		284,229
			<u>699,299</u>		<u>690,794</u>
Current assets					
Stocks		48		48	
Debtors	10	160		3,174	
Cash at bank and in hand		27,129		19,470	
		<u>27,337</u>		<u>22,692</u>	
Creditors: amounts falling due within one year	11	(18,777)		(16,736)	
Net current assets			8,560		5,956
Net assets			<u>707,859</u>		<u>696,750</u>
The funds of the charity:	13				
Unrestricted income funds			307,859		296,750
Revaluation reserve			400,000		400,000
Total charity funds			<u>707,859</u>		<u>696,750</u>

The financial statements were approved by the Trustees and signed on behalf of the Council by:


Trustee MICHAEL RUBOV

Date: 21 November 2023.

The notes on pages 10 to 15 form an integral part of these financial statements.

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year. The transition to FRS 102 has resulted in no changes in accounting policies to those applied previously.

1.1. Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2. Incoming resources

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

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable except subscriptions and Gift Aid Tax claims, which are recognised on received basis. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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.

1.4. Tangible fixed assets and depreciation

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

Land and buildings	-	Nil
Fixtures, fittings and equipment	-	20% reducing balance basis

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2023

1.5. Investments

Investments held as fixed assets are stated at fair value.

1.6. Stock

Stock is valued at the lower of cost and net realisable value.

1.7. Going concern

The financial statements have been prepared on the assumption that the charity is able to carry on operations as a going concern, which trustees consider appropriate having regard to the circumstances.

2. Voluntary income

	2023	2022
	Total	Total
	£	£
Subscriptions	44,620	47,358
LJ Cemetery Scheme annual fee	6,354	6,446
Tax recoverable on subscriptions	12,081	11,987
General donations	5,482	6,790
High Holiday appeal	2,447	5,028
High Holy Day Visitors	548	160
CST Contributions	1,548	417
Other income	240	595
	<u>73,320</u>	<u>78,781</u>

3. Activities for generating funds

	2023	2022
	Total	Total
	£	£
Hall lettings	44,869	47,605
Events	3,030	-
	<u>47,899</u>	<u>47,605</u>

4. Investment income

	2023	2022
	Total	Total
	£	£
Income from investments	15,835	14,399
	<u>15,835</u>	<u>14,399</u>

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2023

5. Direct Synagogue expenditure

	2023 Total £	2022 Total £
Ministers' salary, pension and expenses	44,322	42,244
LJ Capitation	10,884	10,501
LJ Cemetery Scheme	6,653	6,224
Religion school	2,196	2,100
Printing, postage and stationery	2,687	1,974
Events	173	-
High Holiday and other Services costs	5,034	3,455
Charity donations and gifts	2,766	5,852
Security costs	7,353	4,319
	<u>82,068</u>	<u>76,669</u>

6. Governance costs

	2023 Total £	2022 Total £
Wages & salaries	20,256	27,092
Heating, lighting & water	4,759	10,410
Repairs & maintenance	6,917	7,712
Asbestos decontamination	-	1,350
Gardening	1,450	1,780
Insurance	8,848	8,000
Cleaning	5,705	5,050
Accountancy & payroll fees	2,424	2,265
Professional - Legal fees	(1,711)	5,155
Subscriptions	543	-
Computer expenses	738	574
Telephone	988	610
Waste collection coss	701	756
Sundries	293	288
Bank charges	472	-
Health and Safety	-	296
Depreciation on furniture & office equipment	1,313	1,641
	<u>53,696</u>	<u>72,979</u>

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2023

7. Employment costs

	2023	2022
	£	£
Wages and salaries	64,578	69,336

Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2023	2022
	Number	Number
	1.3	1.3

7.1. Trustees' remunerations and benefits

Trustees' received no remunerations of other benefits during the year. (2022: Nil)

Trustees' expenses

Trustees' received no reimbursements of expenses during the year. (2022: Nil).

8. Tangible fixed assets

	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 April 2022 and At 31 March 2023	400,000	22,221	422,221
Depreciation			
At 1 April 2022	-	15,657	15,657
Charge for the year	-	1,313	1,313
At 31 March 2023	-	16,970	16,970
Net book values			
At 31 March 2023	400,000	5,251	405,251
At 31 March 2022	400,000	6,564	406,564

The Charity's freehold land and buildings were revalued professionally at the year end, at £400,000 on the open market value. It was previously valued professionally in September 2006 at £275,000 on open market value.

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2023

9. Fixed asset investments

	Total £
Valuation	
At 1 April 2022	284,229
Gain/(Loss) on investments	9,819
At 31 March 2023	<u>294,048</u>

10. Debtors

	Year ended 31/03/23	Year ended 31/03/22
Prepayments	160	3,174

11. Creditors: amounts falling due within one year

	Year ended 31/03/23 £	Year ended 31/03/22 £
Other taxes and social security	-	278
Subscriptions received in advance	11,476	9,372
Rent deposit	5,411	5,364
Accruals	1,890	1,722
	<u>18,777</u>	<u>16,736</u>

12. Related party transactions

There was no related party transactions during the year.

13. Analysis of net assets between funds

	Total funds £
Fund balances at 31 March 2023 as represented by:	
Tangible fixed assets	405,251
Investment assets	294,048
Current assets	27,337
Current liabilities	(18,777)
	<u>707,859</u>

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2023

14. Funds

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	Gain on revaluation of tangible fixed assets £	At 31 March 2023 £
Charity funds	<u>696,750</u>	<u>137,054</u>	<u>(135,764)</u>	<u>9,819</u>	<u>707,859</u>