

Charity number: 1037099

Ealing Liberal Synagogue
Trustee's report and financial statements
For the year ended 31 March 2024

Ealing Liberal Synagogue

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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 2024

The trustees present their report and the financial statements for the year ended 31 March 2024.

Structure, governance and management

Ealing Liberal Synagogue (ELS) is governed by its Constitution and 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 2024	March 2023
Full members	117	119
Friends	26	26
Young adults	4	4
Affiliates	2	2
Total	149	151

Membership numbers have remained steady over the past year. Following the decision of our Membership Secretary to step down from her role after many years of dedicated service, Council took the decision to set up a Membership Committee in order to provide a coordinated response to any enquiries received from potential new members and friends.

The Committee has met to discuss an overall strategy for recruiting new members and to update the list of existing members. Each enquiry is followed up by personal contact from a member of the Committee, with an invitation to attend a service which is usually the next Havurah Supper.

Services

Throughout the year we have provided weekly 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 Havurah 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.

In February we introduced a Kabbalat Express Zoom service, a fifteen-minute service that takes place on the second Friday of each month. Following the events of October 7th, a special peace service was held and was extremely well attended.

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2024

Education

Cheder continues to run every fortnight during term time. The 'Gaining Confidence in Hebrew' programme continues to flourish, with good attendance and engagement in services, including reading from the Torah.

Social/Welfare/Pastoral

The major social event of the year was a concert that took place on October 8th as part of our celebrations to mark the 80th Anniversary of the Synagogue. It was most fitting that this was given by our choir, one of whom has contributed to our High Holy Day services for almost 25 years. They performed an entertaining programme of 'Songs from the Musicals'. Despite the events of the preceding day, the decision was made to go ahead and the concert was much appreciated by everyone who attended.

Telephone calls, birthday cards and expressions of sympathy to our bereaved members are provided by various helpers. Our Rabbi continued to call and visit members of the community, at home and in hospital, to meet a variety of pastoral needs. 'Tea and Chat with the Rabbi' remains a much-appreciated weekly feature.

This year has been particularly challenging following the events of October 7th. This has increased the need for pastoral support offered by the Rabbi, who also organised an evening, hosted by a member in her home, where congregants and non-affiliated members of the Jewish community could meet and talk. Local Councillors and our local MP attended this event.

ELS Premises

Apart from routine maintenance and repairs, the main expense this year has been the replacement of our main entrance doors, which were in a very poor state and were no longer providing good security to our building. These were replaced in September at a cost of £9,960. Applications for grants to help cover this cost were made to the Community Security Trust and to the NLPS Trust for Progressive Judaism, both of which made generous contributions which covered this amount completely and we are most grateful to both of these Trusts for their support.

Health & Safety/Maintenance

The annual gas safety, electric 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 security supplier has provided an exemplary service since being appointed in August 2022. We regularly work with the same individual guards who are all attentive, professional and friendly. We continue to receive a government grant towards security costs from the CST (Community Security Trust). In September we replaced our old main entrance doors (referred to above) with much stronger security doors to enhance the security of the building, which continues to also be protected by CCTV and monitored alarm. We continue to receive very good support and engagement from local West Area police officers and, in particular, the faith liaison officer.

Lettings

Creative Minds Nurseries (CMN) remain our sole regular source of rental income. The current lease with CMN expires in July 2025, and initial discussion with CMN about a new lease took place in January.

General Administration / Communications

Our very able Administrator unfortunately had to take a prolonged period of sick leave towards the end of the year. Despite this, she was able to continue with essential office work (in particular organising the AGM and sending out 2024/25 subscription notices). Regular E-bulletins continue to be sent all members

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2024

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 on the Hounslow and Ealing interfaith forums. Hounslow Friends of Faith (HFOF) is a long-established voluntary organisation which, as usual, worked with the local Council to organise the Holocaust Memorial Day Civic event.

To celebrate Interfaith week in February, HFOF organised tree planting in the gardens of the local Mosque, Gurdwara and Egyptian Coptic church. The annual Walk of Peace and Friendship took place in June.

HFOF works closely with the Council and Metropolitan Police to monitor incidents of Religious and Faith Hate crimes, as does our Synagogue work closely with our faith liaison officer.

Our Rabbi regularly holds sessions at the Synagogue for schoolchildren of many different faiths to learn about Judaism as part of their Religious Education.

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.

Financial review

This year's income of £145,850 was £8,796 more than in the previous year. This is largely explained by the total of £9,980 received from both the Community Security Trust and the NLPS Trust for Progressive Judaism as grants towards replacing our doors, referred to in the Premises section above. We also received a legacy of £2,000. The income from Hall Lettings now reflects only the actual rental income from CMN, and no longer includes the reimbursement of their share of the costs of utilities, repairs and maintenance.

Dividends from our investments continue to provide our third-highest source of income. Council continues to keep their performance and value under regular review.

Total expenditure for the year was £4,453 more than in the previous year. This is mainly due to an increase in the amount spent on repairs and maintenance and a significant rise in the Liberal Judaism Rabbinic salary scales. The £9,960 spent on replacing our doors appears as a cost in our tangible fixed assets.

Overall, income for the year exceeded expenditure by £5,634. This compares favourably with the surplus of £1,291 in 2022/23 and the deficit of £8,862 in 2021/22. Nevertheless, membership annual subscription rates will continue to be increased in keeping with the rate of inflation.

Ealing Liberal Synagogue

Report of the Trustees For the year ended 31 March 2024

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.

Approved by the Council on 29 October 2024 and signed on their behalf by:

Trustee


29/10/24

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 2024 which are set out on pages 2 to 14.

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: 29 October 2024

Ealing Liberal Synagogue

Statement of financial activities

For the year ended 31 March 2024

	Notes	2024 Total £	31/03/23 Total £
Income			
Voluntary income	2	77,003	73,320
Activities for generating funds	3	52,550	47,899
Investment income	4	16,297	15,835
Total income		<u>145,850</u>	<u>137,054</u>
Expenditure			
Direct Synagogue expenditure	5	80,976	82,068
Governance costs	6	59,240	53,695
Total expenditure		<u>140,216</u>	<u>135,763</u>
Net movement in funds before other recognised gains and losses		5,634	1,291
Other recognised gains and losses			
Gains/(Losses) on investment assets		(1,880)	9,819
Net movement in funds		<u>3,754</u>	<u>11,110</u>
Total funds brought forward		<u>707,859</u>	<u>696,749</u>
Total funds carried forward		<u>711,613</u>	<u>707,859</u>

The notes on pages 9 to 14 form an integral part of these financial statements.

Ealing Liberal Synagogue

Balance sheet as at 31 March 2024

	Notes	31/03/24		31/03/23	
		£	£	£	£
Fixed assets					
Tangible assets	8		412,668		405,251
Investments	9		292,168		294,048
			<u>704,836</u>		<u>699,299</u>
Current assets					
Stocks		48		48	
Debtors	10	374		160	
Cash at bank and in hand		25,722		27,129	
		<u>26,144</u>		<u>27,337</u>	
Creditors: amounts falling due within one year	11	(19,367)		(18,777)	
Net current assets			6,777		8,560
Net assets			<u>711,613</u>		<u>707,859</u>
The funds of the charity:	13				
Unrestricted income funds			311,613		307,859
Revaluation reserve			400,000		400,000
Total charity funds			<u>711,613</u>		<u>707,859</u>

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

Trustee



Date: 29 October 2024.

The notes on pages 9 to 14 form an integral part of these financial statements.

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2024

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 the charity shop is included in the year in which it is receivable.

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

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

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.

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2024

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

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

	2024	2023
	Total	Total
	£	£
Legacies	2,000	-
Subscriptions	46,874	44,620
LJ Cemetery Scheme annual fee	5,815	6,354
Tax recoverable on subscriptions	11,772	12,081
General donations	4,104	5,482
High Holy Day appeal	2,895	2,447
High Holy Day Visitors	720	548
CST Contributions	2,813	1,548
Other income	10	240
	<u>77,003</u>	<u>73,320</u>

3. Activities for generating funds

	2024	2023
	Total	Total
	£	£
Shop income	40	-
Hall lettings	42,500	44,869
Events	30	3,030
Redevelopment Grant	9,980	-
	<u>52,550</u>	<u>47,899</u>

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2024

4. Investment income	2024 Total £	2023 Total £
Income from investments	16,297	15,835
	<u>16,297</u>	<u>15,835</u>
5. Direct Synagogue expenditure	2024 Total £	2023 Total £
Ministers' salary, pension and expenses	48,522	44,322
LJ Capitation	10,512	10,884
LJ Cemetery Scheme	5,651	6,653
Religion school	616	2,196
Printing, postage and stationery	1,918	2,687
Events	899	173
High Holiday and other Services costs	2,435	5,034
Charity donations and gifts	2,931	2,766
Training costs	509	-
Security costs	6,983	7,353
	<u>80,976</u>	<u>82,068</u>

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2024

6. Governance costs

	2024	2023
	Total	Total
	£	£
Wages & salaries	20,638	20,256
Heating, lighting & water	6,984	4,759
Repairs & maintenance	10,326	6,917
Gardening	34	1,450
Insurance	9,454	8,848
Cleaning	3,470	5,705
Accountancy & payroll fees	2,303	2,424
Professional - Legal fees	436	(1,711)
Subscriptions	542	543
Computer expenses	665	738
Telephone	511	988
Waste collection costs	865	701
Sundries	37	293
Bank charges	431	472
Depreciation on furniture & office equipment	2,544	1,313
	<u>59,240</u>	<u>53,696</u>

7. Employment costs

	2024	2023
	£	£
Wages and salaries	<u>69,160</u>	<u>64,578</u>

Number of employees

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

2024	2023
Number	Number
<u>1.3</u>	<u>1.3</u>

7.1. Trustees' remunerations and benefits

Trustees' received no remunerations or other benefits during the year. (2023: Nil)

Trustees' expenses

Trustees' received no reimbursements of expenses during the year. (2023: Nil).

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2024

8. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 April 2023	400,000	22,221	422,221
Additions	-	9,960	9,960
At 31 March 2024	<u>400,000</u>	<u>32,181</u>	<u>432,181</u>
Depreciation			
At 1 April 2023	-	16,969	16,969
Charge for the year	-	2,544	2,544
At 31 March 2024	<u>-</u>	<u>19,513</u>	<u>19,513</u>
Net book values			
At 31 March 2024	<u>400,000</u>	<u>12,668</u>	<u>412,668</u>
At 31 March 2023	<u>400,000</u>	<u>5,252</u>	<u>405,252</u>

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.

9. Fixed asset investments	Total £
Valuation	
At 1 April 2023	294,048
Gain/(Loss) on investments	(1,880)
At 31 March 2024	<u>292,168</u>

10. Debtors	Year ended 31/03/24	Year ended 31/03/23
Prepayments	<u>374</u>	<u>160</u>

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2024

11. Creditors: amounts falling due within one year	Year ended 31/03/24 £	Year ended 31/03/23 £
Trade creditors	357	-
Other taxes and social security	476	-
Subscriptions received in advance	11,160	11,476
Rent deposit	5,484	5,411
Accruals	1,890	1,890
	<u>19,367</u>	<u>18,777</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 2024 as represented by:	
Tangible fixed assets	412,668
Investment assets	292,168
Current assets	26,144
Current liabilities	(19,367)
	<u>711,613</u>

14. Funds

	At 1 April 2023 £	Incoming resources £	Outgoing resources £	Gain on revaluation of tangible fixed assets £	At 31 March 2024 £
Charity funds	<u>707,859</u>	<u>145,850</u>	<u>(140,216)</u>	<u>(1,880)</u>	<u>711,613</u>