

Charity number: 1037099

Ealing Liberal Synagogue
Trustees' report and financial statements
For the year ended 31 March 2025

Ealing Liberal Synagogue

Contents

	Page
Legal and administrative information	1
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 14

Ealing Liberal Synagogue

Legal and administrative information

Charity number	1037099
Business address	Lynton Avenue London W13 0EB
Trustees	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 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

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 2025	March 2024
Full members	122	117
Friends	33	26
Young adults	4	4
Affiliates	1	2
Total	160	149

The New Members Committee, formed a year ago, has been proactive, as a result of which membership numbers have increased. Every enquiry about possible membership, either made directly or via our website, 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. Visitors who attended the High Holy Day services together with other potential new Members and Friends were invited to a social event specifically aimed at increasing our membership; this was successful and will be repeated next year.

Services

Throughout the year we have provided Shabbat and Festival services both in the Synagogue and on Zoom. The Synagogue services are in general multi-access so that congregants can attend and fully participate either on-line as well as in the building. Shabbat services on Friday evenings are held on Zoom and we have continued with our short-format Kabbalat Express services on the second Friday of each month. These last only 15 minutes and so are accessible for even the busiest members of our community. Our Havurah Suppers, held in the Synagogue on the first Friday of each month, are particularly popular and usually involve a guest speaker or a particular theme of interest. We generally have one other Shabbat morning service or study session in the Synagogue each month. In March we celebrated a Bar Mitzvah which was greatly enjoyed by members and many visitors.

The High Holy Day services were as usual well attended with extensive participation from our members, as were our Succot "Family and Pets" service, our Chanukah and Purim celebrations, and our Communal Seder.

Ealing Liberal Synagogue

Report of the Trustees For the year ended 31 March 2025

Education

Cheder continues to run every fortnight during term time and once a month is held jointly on-line with young people from the Wessex Liberal Community. One student celebrated his Bar Mitzvah in March and another is preparing for her Bat Mitzvah next year. The 'Gaining Confidence in Hebrew' programme continues to flourish, with good attendance and engagement in services, including reading from the Torah; one member from this group is preparing for her adult Bat Mitzvah next year. A group of complete beginners in learning Hebrew have graduated to the Gaining Confidence class. There have been a number of Shabbat morning Torah study sessions under the heading 'Torah Bagel Brunch'.

Social/Welfare/Pastoral

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. The annual afternoon Tea Quiz has once again been enjoyed by many members.

This year has again been a particularly challenging one, following the war in Israel and Gaza. This has increased the need for pastoral support offered by the Rabbi, including a number of home visits. The Rabbi has conducted funerals and Shiva services for members and their families.

ELS Premises

Apart from routine maintenance and repairs, the main expense this year has been the replacement of our boiler. In order to cover the anticipated cost of essential refurbishment and redecoration of the building, there will be a special appeal to our members next year to raise funding specifically for this.

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). We have increased our guarding over major festivals to further enhance the security of our building and congregation. We continue to receive very good support and engagement from local West Area police officers and, in particular, the faith liaison officer.

Safeguarding

ELS has two Safeguarding policies: one concerning the protection of children and the other concerning the protection of vulnerable adults. These are reviewed and updated on an annual basis. No safeguarding concerns have arisen over the past year.

All Members of Council have either undertaken an on-line Safeguarding Training Programme or, if not able to do so, have been provided with the relevant material from the programme.

Lettings

Creative Minds Nurseries (CMN) remain our sole regular source of rental income. The current lease with CMN expires in July 2025, and we have engaged the services of a Chartered Surveyor who specialises in commercial leases to negotiate on our behalf in agreeing a new ten-year lease with CMN.

Ealing Liberal Synagogue

Report of the Trustees For the year ended 31 March 2025

General Administration / Communications

Our very able Administrator has unfortunately continued to suffer ill-health. Despite this, she has been able to continue with essential office work (in particular helping to organise the AGM and sending out 2025/26 subscription notices). Regular E-bulletins continue to be sent to all members.

Liberal Judaism

ELS is affiliated to Liberal Judaism, which has 40 communities in the UK, the Republic of Ireland and Denmark. Discussions are currently underway, and a decision will be made in May, as to whether to unite with the Movement for Reform Judaism and create a new joint Progressive Judaism.

Interfaith

The Rabbi has good relationships with local faith groups, and she took part in Ealing's Remembrance Sunday and Holocaust Memorial Day services. She has been invited as Guest Speaker to Hounslow Friends of Faith 25th anniversary Annual General Meeting.

ELS is represented on Hounslow Friends of Faith (HFOF), a long-established voluntary organisation which, as usual, worked with the Hounslow Council to organise the Holocaust Memorial Day Civic event. The annual Walk of Peace and Friendship took place in July, when participants visited an Anglican church, a Russian Orthodox Cathedral and a Buddhist Vihara.

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.

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 £137,815 was £8,035 less than in the previous year. This is largely explained by the fact that last year's income included a one-off grant of £9,980 which largely covered the cost of replacing the main Synagogue doors. Apart from this, most sources of income remained largely in keeping with those of the previous year. The apparent increase in income from hall lettings resulted from payments made by the London Borough of Ealing for using our premises as a polling station on two occasions for local and general elections.

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 £8,539 less than in the previous year. Whilst most items of expenditure remained largely unchanged, this is almost totally accounted for by the reduction of £9,578 in the cost of our Administrator's wages, national insurance and pension contributions.

As part of our preparation for new lease negotiations (referred to in Lettings), our premises have been revalued at £815,000. This increase in value of £415,000 of our tangible fixed assets is reflected by a similar increase in the overall total funds carried forward.

Overall, income for the year exceeded expenditure by £6,138. Although there has now been a surplus for the past two years, it is anticipated that essential repairs and refurbishment (referred to in ELS Premises) in the next financial year may cost around £20,000. Although it is expected that the new lease will result in a reasonable increase in rental income, it will still be necessary to increase membership annual subscription rates in keeping with the rate of inflation.

Ealing Liberal Synagogue

Report of the Trustees For the year ended 31 March 2025

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.

The Report was approved at a Meeting of the Trustees on 4 November 2025.

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 2025 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

Ealing Liberal Synagogue

Statement of financial activities

For the year ended 31 March 2025

	Notes	2025 Total £	31/03/24 Total £
Income			
Voluntary income	2	75,480	77,003
Activities for generating funds	3	45,299	52,550
Investment income	4	17,036	16,297
Total income		<u>137,815</u>	<u>145,850</u>
Expenditure			
Direct Synagogue expenditure	5	78,908	80,562
Governance costs	6	52,769	59,654
Total expenditure		<u>131,677</u>	<u>140,216</u>
Net movement in funds before other recognised gains and losses		6,138	5,634
Other recognised gains and losses			
Gains on revaluations of fixed assets for the charity's own use	8	415,000	-
Gains/(Losses) on investment assets		7,662	(1,880)
Net movement in funds		428,800	3,754
Total funds brought forward		711,613	707,859
Total funds carried forward		<u>1,140,413</u>	<u>711,613</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 2025

	Notes	31/03/25		31/03/24	
		£	£	£	£
Fixed assets					
Tangible assets	8		825,135		412,668
Investments	9		299,830		292,168
			<u>1,124,965</u>		<u>704,836</u>
Current assets					
Stocks		48		48	
Debtors	10	1,969		374	
Cash at bank and in hand		31,952		25,722	
		<u>33,969</u>		<u>26,144</u>	
Creditors: amounts falling due within one year	11	<u>(18,521)</u>		<u>(19,367)</u>	
Net current assets			<u>15,448</u>		<u>6,777</u>
Net assets			<u>1,140,413</u>		<u>711,613</u>
The funds of the charity:					
Unrestricted income funds	13		325,413		311,613
Revaluation reserve			815,000		400,000
Total charity funds			<u>1,140,413</u>		<u>711,613</u>

The financial statements were approved at a Meeting of Trustees on 4 November 2025.

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 2025

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 2025

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

	2025	2024
	Total	Total
	£	£
Legacies	-	2,000
Subscriptions	48,946	46,874
LJ Cemetery Scheme annual fee	5,616	5,815
Tax recoverable on subscriptions	10,737	11,772
General donations	3,229	4,104
High Holy Day appeal	2,990	2,895
High Holy Day Visitors	600	720
CST Contributions	3,362	2,813
Other income	-	10
	<u>75,480</u>	<u>77,003</u>

3. Activities for generating funds

	2025	2024
	Total	Total
	£	£
Shop income	-	40
Hall lettings	43,900	42,500
Events	1,399	30
Redevelopment Grant	-	9,980
	<u>45,299</u>	<u>52,550</u>

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2025

4. Investment income

	2025 Total £	2024 Total £
Income from investments	17,036	16,297
	<u>17,036</u>	<u>16,297</u>

5. Direct Synagogue expenditure

	2025 Total £	2024 Total £
Ministers' salary, pension and expenses	48,360	48,522
LJ Capitation	10,311	10,512
LJ Cemetery Scheme	5,544	5,651
Religion school	698	616
Printing, postage and stationery	762	1,918
Events	568	899
High Holiday and other Services costs	2,514	2,435
Charity donations and gifts	3,366	2,931
Training costs	781	509
Security costs	6,004	6,569
	<u>78,908</u>	<u>80,562</u>

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2025

6. Governance costs

	2025	2024
	Total	Total
	£	£
Wages & salaries	11,060	20,638
Heating, lighting & water	8,542	6,984
Repairs & maintenance	9,998	10,326
Gardening	818	34
Insurance	9,660	9,454
Cleaning	4,084	3,470
Health and safety costs	1,334	415
Accountancy & payroll fees	2,299	2,303
Professional - Legal fees	-	436
Subscriptions	334	542
Computer expenses	667	665
Telephone	444	511
Waste collection costs	614	865
Sundries	-	37
Bank charges	382	431
Depreciation on furniture & office equipment	2,533	2,544
	<u>52,769</u>	<u>59,655</u>

7. Employment costs

	2025	2024
	£	£
Wages and salaries	<u>59,420</u>	<u>69,160</u>

Number of employees

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

2025	2024
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. (2024: Nil)

Trustees' expenses

Trustees' received no reimbursements of expenses during the year. (2024: Nil).

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2025

8. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost or valuation			
At 1 April 2024	400,000	32,181	432,181
Revaluation	415,000	-	415,000
At 31 March 2025	<u>815,000</u>	<u>32,181</u>	<u>847,181</u>
Depreciation			
At 1 April 2024	-	19,513	19,513
Charge for the year	-	2,533	2,533
At 31 March 2025	<u>-</u>	<u>22,046</u>	<u>22,046</u>
Net book values			
At 31 March 2025	<u>815,000</u>	<u>10,135</u>	<u>825,135</u>
At 31 March 2024	<u>400,000</u>	<u>12,668</u>	<u>412,668</u>

The Charity's freehold land and buildings were revalued professionally at the year end, at £815,000 on the open market value. It was previously valued professionally in year 2018 at £400,000 on open market value.

9. Fixed asset investments	Total £
Valuation	
At 1 April 2024	292,168
Gain/(Loss) on investments	7,662
At 31 March 2025	<u>299,830</u>

10. Debtors	Year ended 31/03/25	Year ended 31/03/24
Prepayments	<u>1,969</u>	<u>374</u>

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2025

11. Creditors: amounts falling due within one year	Year ended 31/03/25 £	Year ended 31/03/24 £
Trade creditors	38	357
Other taxes and social security	-	476
Subscriptions received in advance	9,612	11,160
Rent deposit	5,561	5,484
Accruals	3,310	1,890
	<u>18,521</u>	<u>19,367</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 2025 as represented by:	
Tangible fixed assets	825,135
Investment assets	299,830
Current assets	33,969
Current liabilities	(18,521)
	<u>1,140,413</u>

14. Funds

	At 1 April 2024 £	Incoming resources £	Outgoing resources £	Gain on revaluation of tangible fixed assets £	At 31 March 2025 £
Charity funds	<u>711,613</u>	<u>137,815</u>	<u>(131,677)</u>	<u>422,662</u>	<u>1,140,413</u>