

Charity number: 1037099

Ealing Liberal Synagogue
Trustee's report and financial statements
For the year ended 31 March 2017

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 2017

The trustees present their report and the financial statements for the year ended 31 March 2017.

Structure, governance and management

Ealing Liberal Synagogue (ELS) is governed by its Constitution & Rules as approved at an AGM on 25 October 2015. 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. The Council appoints 3 Holding Trustees. 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, charitable duties including a Memorial Welfare Fund;
- h) Carrying out other things conducive to the above.

Achievements and performance

Membership

	March 2017	March 2016
Full members	153	158
Friends	34	38
Young adults	17	19
Affiliates	1	1
Total	205	216

Membership is down since last year. Regrettably, there have been membership deaths, resignations and deletions only partially offset by the welcome arrival of new members. Despite the difficulties, Membership recruitment is always an important goal of the Synagogue.

Services

We continue to hold religious services on all Friday evenings and once a month on Saturdays. All major festivals were celebrated and most minor ones, though these latter were often marked on the nearest Shabbat rather than on the precise Hebrew date. Our attendance on Friday evenings has increased slightly, which in a small group makes a big difference. The tisch (Erev Shabbat suppers) continue to be our best attended service events with never fewer than 12 in attendance, and often up to 25. The tisch gives the Rabbi the opportunity to care for single members, particularly widows and widowers who have no one with whom to share a Shabbat meal. All members are invited to attend; they simply need to let the Rabbi know that they intend to come.

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2017

Education

The ELS Religion School (cheder) provided Hebrew and Jewish studies tuition from reception age until School Year 8. The Rabbi shared the function of head teacher with a new member of staff, Rafael Stephenson. Hebrew tuition was supplemented by a native speaker, Mimi Nakar. The remainder of the staff was drawn from our post-b'nei mitzvah students. We encouraged all students to participate in Liberal Judaism's youth movement, LJY Netzer, as one of the most important factors in maintaining a strong Jewish identity is contact with enthusiastic Jewish peers.

The number of children enrolled in the Religion School in 2015/16 was 12, with two students being tutored privately by the Rabbi. We ended the 2016/17 academic year with 11 pupils regularly attending the weekly programme plus an additional 7 children coming with their parents for our once a month Young Families Group.

The Rabbi does talks when local schools visit the synagogue and also goes out to any school if one of our children is a pupil there. This is important in an era where we are seeing increased anti-Semitism.

The Rabbi continues to run an Access to Judaism class for interested adults, which meets at least twice a month. She intends to continue with this, teaching at the Montagu Centre so that additional students can be drawn from other congregations to make the group discussions more interesting.

Social/Welfare

Regular activities included coffee mornings for younger and senior members and a book club, bridge, and Israeli dancing. Annual events taking place included a barbecue at a member's home. Hospital and home visits were made. We have a scheme for regular telephone contacts with members who wish this. The annual charity evening to collect funds for outside charities was held in the summer raising £745. The Memorial Welfare Fund's net income was £2195 for the year.

ELS Premises

The Sound System for both Sanctuary and Hall was replaced. The area around the kitchen door was concreted to allow for a new commercial waste container hired from Ealing Council. We are now required to pay for waste collection and this cost is shared by Creative Minds Nursery. It was agreed to use part time caretakers to assist the Rabbi in arranging furniture for services. A part time gardener is now being used.

Health & Safety/Maintenance

The annual gas safety, fire extinguisher and portable electrical equipment checks were carried out in addition to routine maintenance. Fire alarms and an emergency lighting system were installed in 2015/16 and a service contract put in place. A full General and Fire Risk Assessment was carried out and recommendations are being followed up.

Security

Thanks to the continuing grant from CST we are still provided with a contracted security guard at our main events. Together with the participation of parents on the security rota this has enhanced our ability to effectively control the access into the Synagogue during these uncertain times. The amount of the CST Grant will be reduced next year but we will continue with the same level of security cover.

Lettings

Creative Minds Nurseries have proved to be a reliable and trustworthy tenant for the hall. The sanctuary is also yielding a rental income from a private individual running a Yoga class on a two weekly agreement during term time and some extra Sunday sessions.

General Administration

This continues to be well run by our cheerful and very able Administrator who has to cope with a variety of problems that inevitably arise over the course of the year.

Ealing Liberal Synagogue

Report of the Trustees For the year ended 31 March 2017

Communication

We have now incorporated our new logo into all communications. The Website has been updated. No decision has been made about a magazine. On advice of Council regular updates are circulated by email.

Liberal Judaism

ELS are affiliated to Liberal Judaism (LJ) which has 35 communities in the UK and Eire. Members attended LJ seminars. During the year the Synagogue came to an arrangement with LJ whereby a restricted number of free places on the LJY Netzer Kadimah scheme would be made available to members' children. This concession is due to last a minimum of three years. There has already been uptake in the year and increased awareness is hoped to encourage others to participate.

Interfaith

Other faith groups were welcomed to the synagogue during the year.

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 and 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

Unrestricted funds

The financial results of the Synagogue over the last 11 years have been one of cyclical surpluses and deficits which have tended to even themselves out over the course of time. A surplus of £2,663 was achieved in the year, so the net accumulated deficit amounted to just £2,860 by 31 March 2017. This is well covered by reserves of some £69,000.

In arriving at the surplus of £2,663 there were quite significant changes since the previous year.

Overall income has attained £120,088 (previous year £109,126) almost entirely due to incremental income on Hall lettings. Added to which, overall expenditure has reduced to £117,425 (previous year £119,217)

As foreseen last year, surplus cash has been invested in charitable fund units on the Stock market. These amount to some £73,000 at cost (Market value at 31 March £78,028).

Restricted funds

Other than for additional expenditure under this heading of £7,073 in respect of continuing refurbishment costs there were no significant movements.

As with Unrestricted Funds, the opportunity was taken to invest a large part of surplus cash in charitable Fund units on the Stock market. These amount to some £75,000 at cost (Market value at 31 March £78,327).

Overall reserves amounted to £136,000

We reported last year that there was still a significant balance due to the Synagogue from the Du Broff Legacy. We are now reliably informed by the Executors that a further interim payment should arrive during the current year. When that occurs, such funds will be treated as Restricted Funds.

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2017

Statement of Trustees Responsibilities

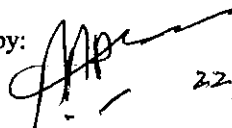
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

- 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: 11.9.2017

and signed on their behalf by:

 22/10/2017

Trustee

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 2017 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.

Independent examiner's statement

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:

Ealing Liberal Synagogue

Statement of financial activities

For the year ended 31 March 2017

	Notes	Unrestricted funds £	Restricted funds £	2017 Total £	31/03/16 Total £
Income					
Voluntary income	2	88,807	-	88,807	340,802
Activities for generating funds	3	28,457	-	28,457	17,661
Investment income	4	2,824	728	3,552	663
Total income		<u>120,088</u>	<u>728</u>	<u>120,816</u>	<u>359,126</u>
Expenditure					
Direct Synagogue expenditure	5	80,762	-	80,762	77,763
Governance costs	6	36,663	7,073	43,736	149,256
Total expenditure		<u>117,425</u>	<u>7,073</u>	<u>124,498</u>	<u>227,019</u>
Net movement in funds before other recognised gains and losses		2,663	(6,345)	(3,682)	132,107
Other recognised gains and losses					
Gains/(Losses) on investment assets		-	-	-	(619)
Net movement in funds		2,663	(6,345)	(3,682)	131,488
Total funds brought forward		348,789	142,198	490,987	359,649
Prior year adjustment		-	-	-	(150)
Restated total funds brought forward		<u>348,789</u>	<u>142,198</u>	<u>490,987</u>	<u>359,499</u>
Total funds carried forward		<u>351,452</u>	<u>135,853</u>	<u>487,305</u>	<u>490,987</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 2017

	Notes	31/03/17		31/03/16	
		£	£	£	£
Fixed assets					
Tangible assets	8		276,410		276,762
Current assets					
Stocks		48		48	
Debtors	9	1,868		669	
Investments	10	148,873		13,873	
Cash at bank and in hand		75,424		232,215	
			<u>226,213</u>		<u>246,805</u>
Creditors: amounts falling due within one year	11	<u>(15,318)</u>		<u>(32,580)</u>	
Net current assets			<u>210,895</u>		<u>214,225</u>
Net assets			<u>487,305</u>		<u>490,987</u>
The funds of the charity:					
Restricted income funds	12		135,853		142,198
Unrestricted income funds			69,372		66,709
Revaluation reserve			282,080		282,080
Total charity funds			<u>487,305</u>		<u>490,987</u>

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


Trustee

Date: 22/10/2017

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 2017

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 2017

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

Current asset investments are at the lower of cost and net realisable value.

1.6. Stock

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

2. Voluntary income

	Unrestricted funds £	2017 Total £	2016 Total £
Legacies	3,000	3,000	250,000
Subscriptions	49,730	49,730	50,784
Cemetery fees recovered	6,747	6,747	6,768
Tax recoverable on subscriptions	11,229	11,229	12,495
General donations	5,075	5,075	4,315
Charity evening appeal	745	745	820
High Holiday appeal	4,894	4,894	5,027
High Holy Day Visitors	520	520	770
Religion School	-	-	1,510
Memorial Welfare fund	-	-	2,295
CST Contributions	6,144	6,144	5,912
Other income	723	723	106
	<u>88,807</u>	<u>88,807</u>	<u>340,802</u>

3. Activities for generating funds

	Unrestricted funds £	2017 Total £	2016 Total £
Shop income	52	52	181
Hall lettings	27,815	27,815	17,060
Events	590	590	420
	<u>28,457</u>	<u>28,457</u>	<u>17,661</u>

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2017

4. Investment income

	Unrestricted funds £	Restricted funds £	2017 Total £	2016 Total £
Income from investments	2,824	728	3,552	663
	<u>2,824</u>	<u>728</u>	<u>3,552</u>	<u>663</u>

5. Direct Synagogue expenditure

	Unrestricted funds £	2017 Total £	2016 Total £
Ministers' salary, pension and expenses	36,168	36,168	31,696
LJ Capitation	11,095	11,095	11,186
LJ Cemetery Scheme	6,747	6,747	6,768
Religion school	5,211	5,211	5,413
Printing, postage and stationery	1,929	1,929	2,515
Events	1,350	1,350	811
High Holiday and other Services costs	2,587	2,587	4,922
Charity donations and gifts	5,595	5,595	9,106
Training costs	355	355	685
Memorial Welfare fund	-	-	23
Security costs	9,380	9,380	3,910
Miscellaneous	345	345	728
	<u>80,762</u>	<u>80,762</u>	<u>77,763</u>

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2017

6. Governance costs

	Unrestricted funds £	Restricted funds £	2017 Total £	2016 Total £
Wages & salaries	18,379	-	18,379	16,829
Heating, lighting & water	3,497	-	3,497	2,448
Repairs & maintenance	1,485	7,169	8,654	108,864
Insurance	5,378	-	5,378	4,514
Cleaning	1,549	-	1,549	2,744
Promotion costs	-	(96)	(96)	5,280
Accountancy & payroll fees	1,776	-	1,776	2,448
Professional - Legal fees	451	-	451	3,375
Subscriptions	-	-	-	812
Computer expenses	513	-	513	462
Telephone	701	-	701	1,040
Waste collection costs	880	-	880	-
Caretaker costs	1,350	-	1,350	-
Sundries	352	-	352	-
Depreciation on furniture & office equipment	352	-	352	440
	<u>36,663</u>	<u>7,073</u>	<u>43,736</u>	<u>149,256</u>

7. Employees

Employment costs	2017 £	2016 £
Wages and salaries	<u>49,561</u>	<u>45,153</u>

Number of employees

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

2017 Number	2016 Number
<u>1.3</u>	<u>1.3</u>

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2017

8. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 April 2016 and At 31 March 2017	275,000	14,271	289,271
Depreciation			
At 1 April 2016	-	12,509	12,509
Charge for the year	-	352	352
At 31 March 2017	-	12,861	12,861
Net book values			
At 31 March 2017	275,000	1,410	276,410
At 31 March 2016	275,000	1,762	276,761

The Charity's freehold land and buildings were professionally valued, in September 2006 at £275,000, on the basis of open market value. The valuation was incorporated in the balance sheet at 31 December 2006 and the surplus over the net book value was credited to the revaluation reserve.

9. Debtors	Year ended 31/03/17	Year ended 31/03/16
Prepayments	1,868	669

10. Current asset investments	Year 31/03/17 £	Year 31/03/16 £
Listed investments	148,873	13,873

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2017

11. Creditors: amounts falling due within one year	ended 31/03/17 £	ended 31/03/16 £
Subscriptions received in advance	7,910	11,798
Rent received in advance	4,377	-
Accruals	3,031	20,782
	<u>15,318</u>	<u>32,580</u>

12. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2017 as represented by:			
Tangible fixed assets	276,410	-	276,410
Current assets	90,360	135,853	226,213
Current liabilities	(15,318)	-	(15,318)
	<u>351,452</u>	<u>135,853</u>	<u>487,305</u>

13. Unrestricted funds

	At 1 April 2016 £	Incoming resources £	Outgoing resources £	At 31 March 2017 £
Unrestricted funds	<u>348,789</u>	<u>120,088</u>	<u>(117,425)</u>	<u>351,452</u>

14. Restricted funds

	At 1 April 2016 £	Incoming resources £	Outgoing resources £	At 31 March 2017 £
	<u>142,198</u>	<u>728</u>	<u>(7,073)</u>	<u>135,853</u>