

Charity number: 1037099

Ealing Liberal Synagogue
Trustee's report and financial statements
For the year ended 31 March 2016

Ealing Liberal Synagogue

Contents

	Page
Legal and administrative information	1
Trustees report	2 - 5
Independent examiners' 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
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	Santander Bootle Merseyside LE30 4GB National Westminster Bank Plc 1 The Mall Ealing London W5 2PL

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2016

The trustee presents his report and the financial statements for the year ended 31 March 2016.

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 2016	March 2015
Full members	158	174
Friends	38	37
Young adults	19	20
Affiliates	1	1
Total	216	232

The fall in full membership of 16 was largely due to the demise of many of our most elderly members. However membership has now stabilised. We are attracting more members in their thirties and some single older members and we are considering what changes in our activities might suit them best.

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. We continue to attract many unaffiliated local Jews to our High Holy Days services and Chanukkah festivities, but very few seem willing to make an ongoing commitment to synagogue-based community life.

The tisch (Erev Shabbat suppers) continues to be our best attended service event, which also gives our Rabbi the opportunity to care for single members, particularly widows and widowers who have no one with whom to share a Shabbat meal.

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2016

Religion School

The ELS Religion School (cheder) provided Hebrew and Jewish studies tuition from reception age until approximately School Year 8. Our Rabbi functioned as the Headteacher, selecting our curriculum materials and teaching the b'nei mitzvah class. She was supported by one other adult member of staff, Mimi Nakar. The remainder of the staff were 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 13, with one student being tutored privately by our Rabbi. We ended the academic year with 12 pupils, plus one who attends informally about once a month. We hope that two prospective families with children will join before the High Holy Days and make a commitment so that our number heading into autumn 2016 will be 14.

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, and a 'chanukah' tea for elderly members. 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 £820. The Memorial Welfare Fund contributed £2,295 to ELS.

ELS Premises

Work has now been completed on refurbishing the hall, kitchen, toilets the sanctuary and the administration office. The new tenant CMN shared some of the costs. New furniture has been acquired to enhance the comfort of the sanctuary and to allow for expanded activities. The sanctuary now has its own staff toilet facilities and a small kitchen. Improved LED lighting has been installed throughout the building. Besides general improvements to the car park the opportunity was taken to create a small Holocaust Memorial Garden at its extremity. An automatic watering system will soon be laid on.

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.

Security

New metal gates for our car park entrance have been installed. We have been fortunate to have received a grant from CST to provide 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.

Lettings

The negotiations with Creative Minds Nurseries were successfully completed and a Montessori nursery school was opened in September 2015 in the main hall. As anticipated, this 10 year rental contract has already yielded a substantial increase in our lettings income and with yearly rent reviews this will grow further. The sanctuary is also yielding a rental income from a private individual running a Yoga class on Tuesday evenings.

General Administration

Our administrator has coped exceptionally well with the added burden of dealing with builders and other trades people involved with the Synagogue refurbishments. She also very ably carried out her regular work involving minor maintenance, cleaning, printing, postage and the constant updating of the books of account. As Secretary to the Trustees she attended out-of-hours meetings and assisted Council members in their various roles.

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2016

Communication

We presently publish a bimonthly magazine Shalom and a monthly e-bulletin. Consideration has been given this year to exploring ways of promoting the activities and attractions of the Synagogue especially to young adults in a concerted drive to recruit new members. As a first step we have engaged an outside company to advise us and help us develop our ideas. We hope the fruits of our joint labours will be apparent in the coming year. A new logo has been designed and a new website, based on the logo, will be set up to be ready by mid September. We will also ensure that our new logo appears on all email and paper communications. It is likely that the monthly e-bulletin will become the main form of communication with members and Shalom may be replaced by an annual magazine produced for the High Holy Days.

Liberal Judaism

ELS are affiliated to Liberal Judaism (LJ) which has 35 communities in the UK and Eire. Members attended LJ seminars.

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

Restricted funds

The year was marked by the partial receipt of a legacy from the Du Broff estate. Out of a total bequest of some £474,000 an interim payment of £250,000 was received in December 2015. The balance which is subject to probate in the Isle of Man is anticipated to be received later this year.

The interim payment has initially been applied against the cost of refurbishment work referred to above. By the end of the financial year some £103,000 had been expended under this heading. A further sum of £5,000 for consultancy work was also treated as exceptional expenditure. Of the balance of £142,000 it is proposed to invest a major portion in Charitable Fund Units on the stock market, which can be encashed on demand. In the meantime the Synagogue will benefit from a new income stream. All of these transactions fall under the heading of Restricted Funds which means that they are not part of funds available for the day to day running of the Synagogue. To that end they are kept in a separate bank account.

Unrestricted funds

Incoming resources, compared to the previous year were lower because of reduced donations and letting income giving a shortfall of £6,000 whilst Resources expended were £19,900 higher.

These were due to payroll costs (+£7,700), Charity donations (+£6,100) and High Holy Day Costs (+£3300).

The combination of these and other factors led to a negative impact on Unrestricted Funds of some £10,900 for the year compared to a surplus of £16,000 in 2015.

Under this heading the Reserves of the Synagogue were maintained at a similar level to the previous year.

Ealing Liberal Synagogue

Report of the Trustees For the year ended 31 March 2016

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).

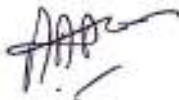
The law applicable to charities in England and Wales (the Charities Act 2011), requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Council and signed by:

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 2016 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

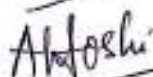
Basis of independent examiner's report

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 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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: 23/10/2016

Ealing Liberal Synagogue

Statement of financial activities

For the year ended 31 March 2016

		Unrestricted funds £	Restricted funds £	2016 Total £	(restated) 31/03/15 Total £
	Notes				
Income					
Voluntary income	2	90,802	250,000	340,802	91,967
Activities for generating funds	3	17,661	-	17,661	22,336
Investment income	4	663	-	663	818
Total income		<u>109,126</u>	<u>250,000</u>	<u>359,126</u>	<u>115,121</u>
Expenditure					
Direct Synagogue expenditure	5	77,763	-	77,763	56,091
Governance costs	6	41,454	107,802	149,256	43,247
Total expenditure		<u>119,217</u>	<u>107,802</u>	<u>227,019</u>	<u>99,338</u>
Net movement in funds before other recognised gains and losses		(10,091)	142,198	132,107	15,783
Other recognised gains and losses					
Gains/(Losses) on investment assets		(619)	-	(619)	383
Net movement in funds		<u>(10,710)</u>	<u>142,198</u>	<u>131,488</u>	<u>16,166</u>
Total funds brought forward		359,649	-	359,649	343,483
Prior year adjustment		(150)	-	(150)	-
Restated total funds brought forward		<u>359,499</u>	<u>-</u>	<u>359,499</u>	<u>343,483</u>
Total funds carried forward		<u>348,789</u>	<u>142,198</u>	<u>490,987</u>	<u>359,649</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

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

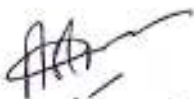
Ealing Liberal Synagogue

Balance sheet as at 31 March 2016

		31/03/16		(restated) 31/03/15	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		276,762		277,202
Current assets					
Stocks		48		48	
Debtors	10	669		405	
Investments	11	13,873		39,491	
Cash at bank and in hand		232,215		51,310	
		<u>246,805</u>		<u>91,254</u>	
Creditors: amounts falling due within one year	12	<u>(32,580)</u>		<u>(8,807)</u>	
Net current assets			214,225		82,447
Net assets			<u>490,987</u>		<u>359,649</u>
The funds of the charity:	13				
Restricted income funds			142,198		-
Unrestricted income funds			66,709		77,569
Revaluation reserve			282,080		282,080
Total charity funds			<u>490,987</u>		<u>359,649</u>

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

Trustee



Date: 23-10-2016

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 2016

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention except for the freehold land and building which is included at the market value, and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice' Charities SORP (FRS102) effective 1st January 2015 and the Charities Act 2011. Realised and unrealised gains and losses are recognised in the period to which they relate.

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 2016

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 £	Restricted funds £	2016 Total £	(restated) 2015 Total £
Legacies	-	250,000	250,000	-
Subscriptions	50,784	-	50,784	57,565
Cemetery fees recovered	6,768	-	6,768	-
Tax recoverable on subscriptions	12,495	-	12,495	12,676
General donations	4,315	-	4,315	9,321
Charity evening	820	-	820	-
High Holiday	5,027	-	5,027	5,410
High Holy Day Visitors	770	-	770	870
Religion School	1,510	-	1,510	3,753
Memorial Welfare fund	2,295	-	2,295	2,372
CST Contributions	5,912	-	5,912	-
Other income	106	-	106	-
	<u>90,802</u>	<u>250,000</u>	<u>340,802</u>	<u>91,967</u>

3. Activities for generating funds

	Unrestricted funds £	2016 Total £	(restated) 2015 Total £
Shop income	181	181	539
Hall lettings	17,060	17,060	18,966
Events	420	420	2,831
	<u>17,661</u>	<u>17,661</u>	<u>22,336</u>

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2016

4. Investment income

	Unrestricted funds £	2016 Total £	(restated) 2015 Total £
Income from investments	663	663	818
	<u>663</u>	<u>663</u>	<u>818</u>

5. Direct Synagogue expenditure

	Unrestricted funds £	2016 Total £	(restated) 2015 Total £
Opening stock	-	-	220
Closing stock	-	-	(48)
Ministers' salary, pension and expenses	31,696	31,696	23,980
LJ Capitation	11,186	11,186	12,201
LJ Cemetery Scheme	6,768	6,768	8,030
Religion school	5,413	5,413	2,109
Printing, postage and stationery	2,515	2,515	3,527
Events	811	811	682
Charity donations	-	-	680
High Holiday and other Services costs	4,922	4,922	4,200
Charity donations and gifts	9,106	9,106	-
Training costs	685	685	110
Memorial Welfare fund	23	23	90
Security costs	3,910	3,910	-
Miscellaneous	728	728	310
	<u>77,763</u>	<u>77,763</u>	<u>56,091</u>

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2016

6. Governance costs

	Unrestricted funds	Restricted funds	2016 Total	(restated) 2015 Total
	£	£	£	£
Wages & salaries	16,829	-	16,829	15,321
Heating, lighting & water	2,448	-	2,448	2,630
Repairs & maintenance	6,342	102,522	108,864	13,219
Insurance	4,514	-	4,514	5,199
Cleaning	2,744	-	2,744	1,639
Promotion costs	-	5,280	5,280	-
Accountancy & payroll fees	2,448	-	2,448	2,412
Professional - Legal fees	3,375	-	3,375	-
Subscriptions	812	-	812	860
Computer expenses	462	-	462	498
Telephone	1,040	-	1,040	918
Depreciation on furniture & office equipment	440	-	440	551
	<u>41,454</u>	<u>107,802</u>	<u>149,256</u>	<u>43,247</u>

7. Employees

Employment costs	2016	2015
	£	£
Wages and salaries	<u>45,153</u>	<u>38,111</u>

Number of employees

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

	(restated) 2015
2016 Number	Number
<u>1.3</u>	<u>1.3</u>

8. Prior year adjustment

Prior year adjustment consists of petty cash disbursements not taken into account in 2015.

Notes to financial statements
For the year ended 31 March 2016

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.

11. Current asset investments	Year 31/03/16 £	Year 31/03/15 £
Listed investments	13,873	39,491

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2016

12. Creditors: amounts falling due within one year	ended 31/03/16 £	ended 31/03/15 £
Subscriptions	11,798	6,467
Accruals	20,782	2,340
	<u>32,580</u>	<u>8,807</u>

13. Analysis of net assets between funds	Unrestricted funds £	Restricted funds £	(restated) Total funds £
Fund balances at 31 March 2016 as represented by:			
Tangible fixed assets	276,762	-	276,762
Current assets	104,607	142,198	246,805
Current liabilities	(32,580)	-	(32,580)
	<u>348,789</u>	<u>142,198</u>	<u>490,987</u>

14. Unrestricted funds	(restated) At 1 April 2015 £	Incoming resources £	Outgoing resources £	Gains and losses £	At 31 March 2016 £
Unrestricted funds	<u>359,499</u>	<u>109,126</u>	<u>(119,217)</u>	<u>(619)</u>	<u>348,789</u>

15. Restricted funds	(restated) At 1 April 2015 £	Incoming resources £	Outgoing resources £	At 31 March 2016 £
	<u>-</u>	<u>250,000</u>	<u>(107,802)</u>	<u>142,198</u>