

Charity number: 1037099

Ealing Liberal Synagogue
Trustee's report and financial statements
For the year ended 31 March 2022

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 2022

The trustees present their report and the financial statements for the year ended 31 March 2022.

Structure, governance and management

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

Objectives

In summary these are:

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

Achievements and performance

Membership

	March 2022	March 2021
Full members	128	136
Friends	28	30
Young adults	4	4
Affiliates	1	1
Total	161	171

We have unfortunately continued to lose members over the year, but have also had an encouraging increase in interest in the Synagogue from potential new members. Despite the best efforts of the Rabbi and the Membership Secretary, we have struggled to convert these into definite new members. We are however working on new events to attract potential new members, and continue to make contact with every new enquirer.

Services

Throughout the pandemic, all services had taken place only on-line. After emergence from Lockdown and the consequent re-opening of the Synagogue, in April 2021 Council agreed to purchase appropriate audio-visual equipment which would enable live streaming on Zoom of services taking place in the Synagogue building. This allowed us to plan for the provision of multi-access services in which congregants could fully participate either by attending the Synagogue in person or by viewing on-line. These were trialled and successfully introduced in August, prior to the provision of High Holy Day services in September. These were well attended both in person at the Synagogue and at home on Zoom. We have subsequently continued to provide a mix of multi-access and Zoom-only services for Friday nights and Festivals. During the year we also celebrated three B'nei Mitzvahs which had large numbers of people attending both in person and on-line and which were greatly enjoyed by all.

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2022

Education

Having been held on Zoom throughout the pandemic, Cheder sessions have now resumed to taking place in the Synagogue. The Cheder celebrated three B'nei Mitzvahs, and two post Bar Mitzvah students volunteered to return to cheder as teaching assistants.

The 'Gaining Confidence in Hebrew' adult education programme has grown in numbers and remains a popular weekly class. Participants in this programme have led and taken part in a number of Shabbat and festival services, including reading from the Torah. Two new education programmes have been introduced, both of which take place in the Synagogue: Hebrew for Beginners, and tots' Shabbat for the under-fives.

Social/Welfare/Pastoral

With the easing of Lockdown regulations, it once again became possible to open up the Synagogue not only for services as described above but also for social activities. The first of these was a tea party to welcome potential new members and provide an opportunity for long-standing members to catch up with each other. This has subsequently been followed by an afternoon relating the history of Klezmer music, the first of a series of events being held in memory of Arnold Aarons entitled "ELS Jewish Cultural Bites". The popular monthly Friday night Havura suppers have also been reinstated.

Telephone calls, birthday cards and expressions of sympathy to our bereaved members continue to be provided by various helpers, while the Rabbi continued to take care of the many and varied pastoral needs of the community. "Tea and Chat with the Rabbi" both on Zoom and in members' homes continued to be a much-appreciated weekly feature.

ELS Premises

Creative Minds Nurseries were the sole occupants of the building during Lockdown, and the Administrator, who was working from home throughout this period, made regular visits to check on the building. With the easing of Lockdown regulations, Perspex screens were erected prior to the reopening of the building for services and social activities, and audio-visual equipment to enable the streaming of services was also installed. Continuing problems with the heating and boiler have been addressed.

Health & Safety/Maintenance

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

Our Covid-19 Risk Assessment Officer ensured that appropriate measures were in place to allow the Synagogue to reopen.

Security

With the re-opening of the Synagogue for services, educational and social events, we reengaged our contracted security provider. However, the government safety grant received via the Community Security Trust was much decreased compared with previous years. The building remains protected by CCTV, and we have continued to receive good support and engagement from the local police.

Lettings

The regular Yoga classes which had taken place in the Sanctuary before the pandemic have unfortunately not resumed, and so Creative Minds Nurseries remain as our sole regular letting.

Rent review negotiations, which had commenced in February 2021, continued and a new rent for the four-year period commencing September 2021 was eventually determined by an Independent Surveyor.

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2022

General Administration

Our Administrator, who had been with us for just over ten years, retired at the end of June. She has generously continued to provide occasional support when needed. She has been succeeded by our cheerful and very able new Administrator who has coped with a wide variety of problems that inevitably arise from time to time.

The Cleaner and Gardener continue to keep our premises in good order.

Communication

Regular updates are circulated by email, with hard copies being sent on request.

Liberal Judaism

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

Interfaith

A member of the Synagogue Council continues to be an active member of Hounslow Friends of Faith. The Rabbi remains engaged with a number of interfaith groups and has published an interfaith resource guide with contributions from local interfaith participants. The Rabbi has also worked with Ealing Council to design a Holocaust Memorial in Ealing.

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.

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2022

Financial review

This year's total income of £140,785 was £12,218 less than in the previous year. This is largely due to last year's income including a final tranche of £13,786 from the du Broff legacy. The increase in income from Hall Lettings consequent upon the new rental agreement referred to above was largely offset by the decrease in Gift Aid recoverable from subscriptions and donations and the substantial fall in the government safety grant received via the Community Security Trust.

Overall expenditure for the year was £16,366 more than in the previous year. This is largely explained by the full-year costs of Rabbinic employment compared with last year where there was a four-month period where we did not employ a Rabbi and all services were instead provided on an ad hoc basis. The significant increase in our Utility expenses, together with new Professional and Legal fees associated with the rental review process, are both largely balanced by the substantial fall in costs for repairs and maintenance during the year.

Our investments, which had fallen dramatically in value at the start of the Covid-19 pandemic, have continued to make a slow but steady recovery in addition to generating substantial income. Council continues to keep their performance and value under regular review. The £12,000 interest-free loan made available to us last year has now been repaid. The costs involved in the purchase and installation of audio-visual equipment to provide live streaming of services taking place in the Synagogue building has largely been covered by generous donations from Members in response to a fund-raising initiative.

Our main concern for the next financial year will be the anticipated large increases in the costs of our gas and electricity supply. We will be meeting with our tenants, Creative Minds Nurseries, to agree an energy management plan which will hopefully minimise these extra costs. Members' subscription fees will also be increased accordingly.

Statement of Trustees Responsibilities

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

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

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

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2022

Approved by the Council on: 8 November 2022 and signed on their behalf by:

A handwritten signature in black ink, appearing to be 'M. Shuler', written over a horizontal line.

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 2022 which are set out on pages 2 to 15.

Respective responsibilities of trustees and independent examiner

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

It is my responsibility to:

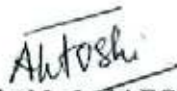
- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

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

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


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

Date: 8 November 2022

Ealing Liberal Synagogue

Statement of financial activities

For the year ended 31 March 2022

	Notes	2022 Total £	31/03/21 Total £
Income			
Voluntary income	2	78,781	101,117
Activities for generating funds	3	47,605	39,252
Investment income	4	14,399	12,634
Total income		<u>140,785</u>	<u>153,003</u>
Expenditure			
Direct Synagogue expenditure	5	76,669	67,068
Governance costs	6	72,979	66,214
Total expenditure		<u>149,648</u>	<u>133,282</u>
Net movement in funds before other recognised gains and losses		(8,863)	19,721
Other recognised gains and losses			
Gains on investment assets		19,529	25,220
Net movement in funds		10,666	44,941
Total funds brought forward		686,084	641,143
Total funds carried forward		<u>696,750</u>	<u>686,084</u>

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

Ealing Liberal Synagogue

Balance sheet as at 31 March 2022

	Notes	£	31/03/22	£	£	31/03/21	£
Fixed assets							
Tangible assets	8		406,565			400,915	
Investments	9		284,229			264,700	
			<u>690,794</u>			<u>665,615</u>	
Current assets							
Stocks		48			48		
Debtors	10	3,174			137		
Cash at bank and in hand		19,470			51,637		
		<u>22,692</u>			<u>51,822</u>		
Creditors: amounts falling due within one year	11	(16,736)			(31,353)		
Net current assets			5,956			20,469	
Net assets			<u>696,750</u>			<u>686,084</u>	
The funds of the charity:	13						
Unrestricted income funds			296,750			286,084	
Revaluation reserve			400,000			400,000	
Total charity funds			<u>696,750</u>			<u>686,084</u>	

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



Trustee

Date: 8 November 2022.

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

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2022

1. Accounting policies

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

1.1. Basis of accounting

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

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

1.2. Incoming resources

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

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

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

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

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

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 2022

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

	2022 Total £	2021 Total £
Legacies	-	13,786
Subscriptions	47,358	46,664
LJ Cemetery Scheme annual fee	6,446	6,871
Tax recoverable on subscriptions	11,987	14,288
General donations	6,790	7,983
High Holiday appeal	5,028	2,790
High Holy Day Visitors	160	1,275
CST Contributions	417	5,207
Other income	595	2,253
	<u>78,781</u>	<u>101,117</u>

3. Activities for generating funds

	2022 Total £	2021 Total £
Hall lettings	47,605	39,252
	<u>47,605</u>	<u>39,252</u>

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2022

4. Investment income

	2022 Total £	2021 Total £
Income from investments	14,399	12,621
Bank interest receivable	-	13
	<u>14,399</u>	<u>12,634</u>

5. Direct Synagogue expenditure

	2022 Total £	2021 Total £
Ministers' salary, pension and expenses	42,244	26,547
LJ Capitation	10,501	10,432
LJ Cemetery Scheme	6,224	1,934
LJ Funeral expenses	-	945
Religion school	2,100	4,224
Printing, postage and stationery	1,974	2,454
High Holiday and other Services costs	3,455	13,123
Charity donations and gifts	5,852	4,799
Training costs	-	225
Security costs	4,319	2,385
	<u>76,669</u>	<u>67,068</u>

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2022

6. Governance costs

	2022	2021
	Total	Total
	£	£
Wages & salaries	27,092	20,992
Heating, lighting & water	10,410	5,962
Repairs & maintenance	7,712	16,206
Asbestos decontamination	1,350	4,570
Gardening	1,780	1,612
Insurance	8,000	7,238
Cleaning	5,050	3,719
Accountancy & payroll fees	2,265	2,052
Professional - Legal fees	5,155	-
Computer expenses	574	989
Telephone	610	1,072
Waste collection costs	756	755
Caretaker costs	-	164
Sundries	288	350
Health and Safety	296	305
Depreciation on furniture & office equipment	1,641	229
	<u>72,979</u>	<u>66,215</u>

7. Employment costs

	2022	2021
	£	£
Wages and salaries	<u>66,208</u>	<u>59,231</u>

Number of employees

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

2022	2021
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. (2021: Nil)

Trustees' expenses

Trustees' received no reimbursements of expenses during the year. (2021: Nil).

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2022

8. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 April 2021	400,000	14,931	414,931
Additions	-	7,290	7,290
At 31 March 2022	<u>400,000</u>	<u>22,221</u>	<u>422,221</u>
Depreciation			
At 1 April 2021	-	14,015	14,015
Charge for the year	-	1,641	1,641
At 31 March 2022	<u>-</u>	<u>15,656</u>	<u>15,656</u>
Net book values			
At 31 March 2022	<u>400,000</u>	<u>6,565</u>	<u>406,565</u>
At 31 March 2021	<u>400,000</u>	<u>916</u>	<u>400,916</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 2021	264,700
(Loss) on investments	19,529
At 31 March 2022	<u>284,229</u>

10. Debtors	Year ended 31/03/22	Year ended 31/03/21
Prepayments	<u>3,174</u>	<u>137</u>

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2022

11. Creditors: amounts falling due within one year	Year ended 31/03/22 £	Year ended 31/03/21 £
Other taxes and social security	278	413
Short Term Loan	-	-
Subscriptions received in advance	9,372	11,851
Rent deposit	5,364	5,364
Rent received in advance	-	-
Accruals	1,722	13,725
	<u>16,736</u>	<u>31,353</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 2022 as represented by:	
Tangible fixed assets	406,565
Investment assets	284,229
Current assets	22,692
Current liabilities	(16,736)
	<u>696,750</u>

14. Funds

	At 1 April 2021 £	Incoming resources £	Outgoing resources £	Gain on revaluation of tangible fixed assets £	At 31 March 2022 £
Charity funds	<u>686,084</u>	<u>140,785</u>	<u>(149,648)</u>	<u>19,529</u>	<u>696,750</u>