

Nottingham Liberal Synagogue
(Registered charity, number 246773)
Financial statements
for the year ended 31 December 2019

Page	Contents
2 - 5	Trustees' annual report
6	Independent examiner's report
7	Receipts & payments account
8	Statement of assets & liabilities
9 - 11	Notes to the accounts

**Nottingham Liberal Synagogue
Trustees' annual report
for the year ended 31 December 2019**

Full name Nottingham Liberal Synagogue

Registered charity number 246773

Principal address

Lloyd Street, Sherwood, Nottingham, NG5 4BP

Custodian Trustees

Danny Rubins
David J. Lipman
Michael Harris

Trustees

Peter Strauss, President	Nick Rubins, Management
Paula Scott, Vice President	Catherine Shipsides, Security
Jeff Cohen, Co-Chair, from 11/10/19	Catherine Strauss, Burial
Jonathan Corne, Co-Chair	John Youens, Membership
Susan King, Co-Chair	Jeff Book, Elected Member
David Leigh, Hon Treasurer	Hernan Feinberg, Elected Member
Michelle Hillary, Hon Secretary	Natalie Bogod, until 14/04/19
Allyson Kingsley, Social	Gemma Barker, until 04/09/19
Antony Moss, Rites & Practices	Pam Edwards, until 24/10/19
Naomi Posner, Education	Peter Gordon, until 21/10/19

Robert Hall has been incorrectly shown as a Trustee since 2015. Robert was in fact a valued co-opted member of Council from 2015 until 2019 but co-opted Council members are not Trustees. We thank once again Robert for his service and regret the error of presentation.

Independent examiner

John O'Brien, employee of Community Accounting Plus, Units 1 & 2, North West, 41 Talbot Street, Nottingham, NG1 5GL

Governance and management

The charity is operated under the rules of its constitution adopted 1st April 1965 and most recently amended 15th April 2018.

All new Trustees are briefed by the Chair as to their duties and responsibilities at their first meeting attended. Where specific training is identified or necessary, to ensure that Trustees can carry out their responsibilities, this training is undertaken. All Trustees sign a declaration that they are eligible to act as Trustees of the congregation as required by the Charities Commission.

Nottingham Liberal Synagogue

Public benefit statement

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

Aims, objectives and the main activities undertaken for the public benefit

The object of the Congregation is the advancement of Liberal and Progressive Judaism. In furtherance of this, the Congregation has the following obligations:

- a) To provide and maintain a place of worship and spiritual leadership;
- b) To conduct services;
- c) To provide religious education for members and their children;
- d) To provide facilities for the instruction of proselytes under the rules of Liberal Judaism;
- e) To solemnise baby blessings, Bar/Batmitzvah, Kabbalat Torah, Marriages, Burials and Cremations for members;
- f) To perform such other religious, social and charitable activities as the Council shall determine;
- g) To use its best endeavours to play an active role in the life of the Jewish and wider communities;
- h) To be a member of Liberal Judaism and to support its aims.

Results and achievements during the period from the co-Chairs

We have had three (interim) co-chairs since mid-October 2019.

In that time we have held a wide variety of events, both regular and one-off: Bar and Bat Mitzvahs, a wide variety of religious services, themed special services e.g. Mental Health Shabbat and Czech Scroll Shabbat, and a well attended Congregational Day. We have been involved in wider local and national events such as Mitzvah Day, the Time to Talk launch of Nottingham's Mental Health Awareness Week in memory of Ben Cohen, and the City's Annual Remembrance Service (to which Rabbi Tanya contributed). We have also publicised and attended external events such as the Jewish Film Festival on tour and local Holocaust Memorial Day ceremonies.

Our school visit team has continued to welcome large numbers and has won a Board of Deputies of British Jews award for quality. We have also continued our involvement in Nottingham Citizens teams and actions.

We would also like to thank the donors who have enabled the development of our new Ohel (shelter), which is such an enhancement to our burial ground.

Our congregation's membership remains stable and we are delighted to have welcomed a number of new members and associate members over the last year. We know that there are a large number of unaffiliated Jews both in Nottingham and in the wider East Midlands. We therefore have the potential to grow our community. However, we need to do more work on strengthening our internal relationships and engagement first.

We have appointed Wendy Prestney as a community development officer. She is studying how other congregations have developed, and meeting with individuals and groups within the community to find out more about how NLS fits in their wider Jewish life, and what might draw them in further. In parallel to this, Jonathan Corne is chairing a Future Vision group.

Nottingham Liberal Synagogue

Finally, we are lucky to have such an amazing and enthusiastic rabbi. Rabbi Tanya provides both spiritual leadership through her inspiring services and community leadership through the many events she facilitates.

Jeff Cohen, Jonathan Corne and Susan King, March 2020

Financial review from the Treasurer

The NLS Executive and Council decided in 2019 to spend some of the surplus built up over the last few years. As a result, we made a loss in 2019 of £10,373. This result, which is a change of £14,812 vs 2018, is broadly attributable to four lines in the accounts: Donations £50,716 up £12,688 (cemetery shelter, NLPS); Admin costs £16,124 up £8,172 (mainly salaries); Repairs/renewals £20,677 up £17,137 (security upgrade); Caretaker wages £12,842 up £3,813 (painting of sanctuary). These 4 items account for £16,434. The other approx. £1,600 is widely spread.

We took on two new members of staff - Lauren Knifton in July as administrator and Wendy Prestney in December as Community Development Worker. Lauren's wages are being met entirely from our own resources. Wendy's cost is being fully funded by a generous donor who has requested anonymity and to whom I express my deepest thanks on behalf of the entire congregation. These salary costs are shown in Management and Admin costs in the accounts.

We undertook a security upgrade, replacing most of our external doors and windows at a cost of £13,334. We thank the NLPS Trust for their £4,000 contribution. CST have informed us that they will also donate a substantial figure towards this project. This is shown under Repairs and renewals in the accounts.

Membership subscriptions were £60,652. Membership remains broadly stable. We currently have 173 full members and 20 associate members covering 136 households.

Among major items included under Grants and Donations are Rabbinic Fund donations of £21,292; additional voluntary contributions of £3,619; members' donations towards the cemetery shelter of £6,955; two donations from NLPS Trust totalling £4,870; Kol Nidrei Appeal income of £7,413; the donations covering Wendy's salary; £995 from CST to cover the cost of a security guard from January-March; school visits contributions of £1,090; HHD tickets sales of £935. We thank all donors, internal and external, for their generosity.

The Kamenice scroll was restored at a cost of £870, generously funded by the NLPS Trust. The next scroll for repair is the Swiss Scroll which will be completed in 2020 and funded by us. The Scrolls Restoration Fund stood at £4,636 at the end of 2019. The donations from the 2019 KN Appeal will bring this to £7,000.

Our Kol Nidrei Appeal set a new record, raising £7,413, distributed in February 2020: Waterworks £1,643.25; Amutat Lasova £1,783.25 (plus bank charges of £27); City Arts £1,595.75. We retained £2,363.75 for our NLS Scrolls Restoration project.

The 2019 Concert made a profit of £876. The Guild contributed £921. Fress Friday started in November - initial costs meant we made a small loss of £316.

The accounts reflect the funerals of Greta Burley (who passed away in 2018) and Ronald Davison and the stone-settings for Jacqueline Hall and Bernice Kingsley z"l.

Nottingham Liberal Synagogue

Other significant differences compared to last year are:

- Caretaker wages - up £3,813 to £12,842. This reflects primarily the hard work put in by Shirley to paint, virtually single-handedly, the sanctuary and most of the interior of the building. Our thanks go to Shirley for this enormous effort, not to mention her excellent brush(wo)manship!
- Investment income - up £1,920 to £3,116 reflecting cash management changes.
- Donations of £1,560 to Hatikvah Synagogue towards repairs to the roadway at the cemetery and £375 to Memorial Scrolls Trust.
- We hosted the Domestic Violence and Abuse Conference with Nottinghamshire Police. The costs were met by the Police but there was a small cost to the synagogue of £195.
- Professional fees of £1,802: audit and payroll charges.
- Equipment costs of £277: defibrillator spares and a laptop for Lauren Knifton.

Our reserves remain healthy. However, increasing costs, particularly payroll, will put pressure on our annual finances. I invite any members who would like to make a specific contribution to help defray these costs to contact me for a fuller discussion. Please see the NLS Annual Report for more detail.

Finally, I would like to extend my thanks to everyone who has supported me over the last year.

David Leigh
Honorary Treasurer

The charity's policy on reserves

We hold reserves to allow us to face unforeseen financial commitments and expenditure. Our target is £50,000, which represents approximately six months' expenditure. Reserves stand at £185,000. We add to the reserves from time to time if the financial situation permits. There are no current plans to draw down from the reserves. The policy is reviewed annually.

Risk analysis & Assessment

The major strategic financial risk is that income from membership subscriptions does not cover our annual outgoings. We minimise this risk by encouraging additional donations from members, running fundraising events and, if required, transferring funds from the reserves. Day to day financial risks are managed by having a policy requiring Council approval for any unusual or large items of expenditure. All expenditure is supported by documentation. All cheques and BACS transfers are signed by the Treasurer and countersigned by another duly authorised Executive member.

Signed on behalf of the charity's trustees:

Signed Susan King
Susan King, Trustee

Date 29/4/2020

**Independent examiner's report to the trustees of
Nottingham Liberal Synagogue
for the year ended 31 December 2019**

I report to the trustees on my examination of the accounts of Nottingham Liberal Synagogue (the charity) for the year ended 31 December 2019.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed  Date 30/04/20
John O'Brien MSc, FCCA, FCIE
Employee of Community Accounting Plus

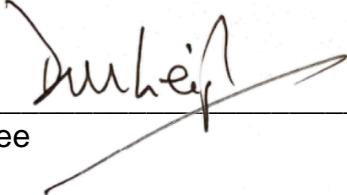
**Nottingham Liberal Synagogue
Receipts & payments account
for the year ended 31 December 2019**

2018			Unrestricted	Restricted	2019
Total		Note	Funds	Funds	Total
Funds			£	£	Funds
£					£
Receipts					
38028	Grants & donations	2	19657	31059	50716
18265	Gift Aid recovery	3	16531	652	17183
4669	Fundraising activities	4	4590	-	4590
59478	Members' subscriptions		60652	-	60652
2817	Board of Deputies levy		2623	-	2623
10346	Fees for NLS trips		-	-	-
1920	Investment income		1344	1772	3116
11381	Burial fund, funerals & memorial income		13880	-	13880
808	Other receipts		1844	-	1844
<u>147712</u>	Total receipts		<u>121121</u>	<u>33483</u>	<u>154604</u>
Payments					
17101	Affiliation fees		17491	-	17491
3651	Burial, funeral & memorial expenses		5291	-	5291
9029	Caretaker's salary & NIC		12842	-	12842
5391	Cheder costs	5	3764	-	3764
6945	Donations		1935	6027	7962
-	Equipment		277	-	277
3928	Fundraising costs		3571	-	3571
1240	Ground rent & water		1268	-	1268
2632	Heat & light		2369	-	2369
6060	Insurances		6152	-	6152
7952	Management & admin costs	6	14775	1349	16124
61350	Minister's fees & expenses		31492	31493	62985
3130	Professional fees		1802	-	1802
3540	Repairs, renewals & refuse collection		20677	-	20677
-	Scrolls restoration		-	870	870
599	Service costs		787	-	787
363	Sundry payments		745	-	745
10362	Trips		-	-	-
<u>143273</u>	Total payments		<u>125238</u>	<u>39739</u>	<u>164977</u>
4439	Net receipts/(payments)		(4117)	(6256)	(10373)
101138	Cash funds at start of this period		62650	42927	105577
-	Transfers between funds		(3000)	3000	-
<u>105577</u>	Cash funds at end of this period		<u>55533</u>	<u>39671</u>	<u>95204</u>

**Nottingham Liberal Synagogue
Statement of assets and liabilities
at 31 December 2019**

2018		Note	2019
£			£
	Cash assets		
105403	Bank accounts		94980
174	Cash in hand		224
<u>105577</u>			<u>95204</u>
	Other monetary assets		
2557	Debtors: Members' subscriptions		2031
-	Prepayments: Affiliation fees		137
185000	Investments - NS&I Income Bonds (Rabbinic Fund)		185000
<u>187557</u>			<u>187168</u>
	Assets retained for the charity's own use		
	Building & contents insured for £1,243,595.		
	Shop stock £1,881.		
	Cemetery land, purchased 1993, £14,000.		
	General equipment.		
	Liabilities		
(11137)	Creditors	8	(11716)
(571)	Advance receipts: Members' subscriptions		(397)
<u>(11708)</u>			<u>(12113)</u>

These financial statements are accepted on behalf of the charity by:

Signed  Dated 29 April 2020
David Leigh, Trustee

Nottingham Liberal Synagogue
Notes to the accounts
for the year ended 31 December 2019

1. Receipts & payments accounts

Receipts and payments accounts contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. Usually, cash received and cash spent will include transactions through bank accounts and cash in hand.

2. Grants & donations

	Unrestricted £	Restricted £	Total £
The NLPS Trust	4000	870	4870
Community Security Trust	955	-	955
General donations	14702	8897	23599
Rabbinic fund donations	-	21292	21292
	<u>19657</u>	<u>31059</u>	<u>50716</u>

3. Gift Aid recovery

	Unrestricted £	Restricted £	Total £
Subscription income	13246	-	13246
General donations	3285	-	3285
Rabbinic Fund	-	652	652
Total	<u>16531</u>	<u>652</u>	<u>17183</u>

4. Fundraising activities

	Unrestricted £	Restricted £	Total £
Etz Chaim sales	35	-	35
Social event	2159	-	2159
Prayer book sales	120	-	120
Judaica shop sales	513	-	513
Guild	1763	-	1763
	<u>4590</u>	<u>-</u>	<u>4590</u>

5. Cheder costs

	£
Teachers' salaries	3230
Educational materials	73
Other costs	461
	<u>3764</u>

**Nottingham Liberal Synagogue
Notes to the accounts cont'd**

6. Management & administration

	Unrestricted £	Restricted £	Total £
Administrator costs	4920		4920
Community Development worker	23	1349	1372
Website management	3009	-	3009
Telephone & internet	771	-	771
Postage & office supplies	584	-	584
Members & sundry expenses	2041	-	2041
Cleaning & laundry	1084	-	1084
Gardening	2126	-	2126
Bank charges	14	-	14
Licences	203		203
	<u>14775</u>	<u>1349</u>	<u>16124</u>

7. Funds analysis

	Opening balance £	Receipts £	(Payments) £	Transfers £	Closing balance £
Restricted funds					
Rabbinic fund	32358	23716	(31493)	-	24581
Kol Nidrei	6395	7493	(6027)	(1636)	6225
Alan Mann	4174	-	-	-	4174
Scrolls restoration	0	870	(870)	4636	4636
Community Development Worker	0	1404	(1349)	-	55
	<u>42927</u>	<u>33483</u>	<u>(39739)</u>	<u>3000</u>	<u>39671</u>
Unrestricted funds					
General fund	60366	119358	(124396)	(3000)	52328
Guild	2284	1763	(842)	-	3205
	<u>62650</u>	<u>121121</u>	<u>(125238)</u>	<u>(3000)</u>	<u>55533</u>

The Rabbinic Fund is used to support the cost of employing a Rabbi.

The Kol Nidrei appeal is used to collect and distribute donations to annually nominated charities.

The Alan Mann Fund is used for bursaries to help members attend synagogue and/or external events.

The Scrolls Restoration fund is for the repair and restoration of our Sefer Torah scrolls.

The Community Development Worker fund finances the post of the Community Development Worker.

The transfer from the Kol Nidrei fund to the Scrolls Restoration fund is to allocate donations which were collected for this purpose during the 2018 Kol Nidrei appeal.

Nottingham Liberal Synagogue Notes to the accounts cont'd

The transfer from the General fund to the Scrolls Restoration fund is to allocate funds which were donated for this purpose in 2018.

In addition to these cash funds, the investments held in the NS&I bonds, totalling £185,000 form part of the Rabbinic Fund.

8. Creditors

	2019	2018
	£	£
Donations (Kol Nidrei)	6225	6716
Professional fees	1247	1020
Affiliation fees (Board of Deputies donations)	2572	2817
Management & admin costs	91	-
Heat & light	970	-
Minister's fees & expenses	599	562
Caretaker's salary & NIC	12	22
	11716	11137

9. Contingent Liability

Members of the Burial Fund are entitled to be buried at the Synagogue's expense. The current membership of the Burial Fund generates a contingent liability of £27,500. It is unlikely that this risk would crystallise in any one year.

10. Trustees' remuneration

During the accounting period, the charity purchased Trustee Indemnity Insurance for the sum of £336.

Trustees received no expenses, remuneration or benefits in this period.

11. Related party transactions

There were no related party transactions in this period.

12. Glossary of terms

Advance receipts: These are amounts received by the charity in the accounting period, for use in a future period.

Creditors: These are amounts owed by the charity, but not paid during the accounting period.

Debtors: These are amounts owed to the charity, but not received in the accounting period.

Prepayments: These are services that the charity has paid for in advance, but not used during the accounting period.

Restricted funds: These are funds given to the charity, subject to specific restrictions set by the donor, but still within the general objects of the charity.