

Company number: 08356706
Charity number: 1150678

WIMBLEDON AND DISTRICT SYNAGOGUE

(A company limited by guarantee)

**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

WIMBLEDON AND DISTRICT SYNAGOGUE
(A company limited by guarantee)

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REFERENCE AND ADMINISTRATIVE DETAILS

Trustees + Council Members (Dec 2014 – Nov 2015)

Dr Jason Burns, Co-Chair
Mr Myles Kaplan, Co-Chair
Ms Melanie Angel, Hon Secretary
Ms Rachel Ouseley, Senior Warden
Mr Michael Friedler, Hon Treasurer
Mr Raymond Hart
Ms Orli Kendler-Rhodes
Mr Melvyn Simonson
Ms Josette Cohen-Clift
Mr Maurice Woolf
Mrs Camilla McGill
Ms Judith Ish Horowicz
Ms Judy Weleminsky
Mr Brian Sheridan
Ms Amy Shocker

Trustees + Council (Dec 2015 – Nov 2016)

Dr Jason Burns, Co-Chair
Mr Myles Kaplan, Co-Chair
Ms Rachel Ouseley, Senior Warden
Mr Michael Friedler, Hon Treasurer
Ms Melanie Angel, Hon Secretary
Mr Barry Angel
Dr Patrick Bower
Mrs Lucy Hammond
Mrs Carra Kane
Mrs Camilla McGill
Mr Adam Parker
Mr David Raz Rhodes
Mrs Amy Shocker
Mrs Stella Mason
Mr Melvyn Simonson
Mr Raymond Hart
Mr Robert Glaser

President and Vice Presidents

Mr Julian Samuels, President
Mr David Zell, Vice President (Dec 14-Nov 15) and Dr Yvonne Mason (Dec 15-Nov 16)
Ms Ruth Magnus, Vice President

Registered Company number
08356706

Registered Charity number
1150678

Principal and Registered office
1 Queensmore Road
Wimbledon
London, SW19 5QD

Independent examiner
Jason Foxwell
4 Lauren Way, Totton
Southampton, SO40 2BG

Company secretary
Ms Melanie Angel

Bankers
CAF Bank Limited
25 Kings Hill Avenue
West Malling
Kent, ME19 4JQ

WIMBLEDON AND DISTRICT SYNAGOGUE
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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2016

The Trustees (who are also directors for the purposes of the Companies Act 2006) present their annual report together with the financial statements of the charitable company for the year ended 31 March 2016.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, governance and management

On 11 January 2013 incorporation was achieved in the name of Wimbledon and District Synagogue, and this was followed by registration as a charity on 4 Feb 2013, registered number 1150678. From March 2014 Wimbledon & District Synagogue has been operating under the name of The Wimbledon Synagogue.

The Synagogue Council operates under the rules as set out in the Articles of Association and Council members have responsibility as Directors and Trustees of the Charitable Company.

Nominations for Council are normally solicited from members who have relevant skills and are already active in the community or who represent particular interest groups from within the membership. They are elected by the membership in open meeting. In addition up to two members can be co-opted to serve on the Council until the next general meeting. The Council is authorised to appoint new members to fill vacancies arising through resignation or death of existing trustees. On joining Council, new members are given a briefing pack as part of their induction. The trustees meet at least 6 times a year.

The annual cycle of 6 weekly Council Meetings include 2 to 3 meetings specifically assigned to discussing strategic matters. In the last financial year the topics covered have included a workshop on encouraging young adults to join the community.

An Executive Committee is in operation comprising the Honorary Officers, President and Vice Presidents. The community Rabbi is also invited to attend the Executive Meetings. The Executive Committee meets when required, reporting its recommendations back to Council. The aims of the Executive Committee are: to act as a strategic think tank; monitor governance; emergency decision making; consideration of sensitive issues; act as a sounding board; and to oversee development of high risk issues identified by Council.

A recruitment committee formed of members of the synagogue community conducted a lengthy and robust recruitment process to select a new permanent Rabbi for the community. Following a successful visa application the new permanent Rabbi took up his appointment on the 2nd November 2015. The community had previously voted in favour of the appointment of the new Rabbi in accordance with the Articles of Association.

Administrative and janitorial staff are responsible for the day-to-day management of the building, membership support and communication, co-ordination of activities between the various activity groups and are available to respond to enquiries, often of a sensitive nature, including life events and bereavements. Council, taking appropriate external advice where necessary, takes all significant operational decisions.

During the year the trustees approved expenditure on essential restoration of the Synagogue building roof. This work was completed in September 2015 and included the installation of photovoltaic cells to provide cost effective heating, which is expected to recoup its value in approximately 7 years.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2016 (Continued)

External Affiliations

The Articles of Association provides that the synagogue be an affiliated member of The Movement for Reform Judaism (MRJ) for which affiliation fees are payable at a percentage of the previous year's subscription income.

One of the benefits of membership is the availability of a burial plan, for which members pay an annual levy, which is paid on to the Jewish Joint Burial Society, which is in most cases solely responsible for the provision of such services. The Synagogue is entitled to representation at the Board of Deputies, for which a per capita charge is levied on the number of members. Noemi Zell and Stephanie Brada have been our representatives during this financial year.

Risk Management

The trustees have examined the major strategic, business and operational risks, which the synagogue faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

The Synagogue has a core body of individuals trained by the Community Security Trust (CST) who provide security services to the community supported by all regular members of the Synagogue.

Articles of Association, objects and policies

Wimbledon and District Synagogue was founded in 1949 and housed from 1952 in Worple Road until it relocated to its current premises in 1997. It is an association of Jews with the object of maintaining a place of public worship and advancing religious, educational and charitable objects. The Synagogue is an affiliated member of The Movement for Reform Judaism (formerly called The Reform Synagogues of Great Britain).

Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit.

Ancillary Activities

A number of committees and action groups operate within the community and report to the Synagogue Council. The remits of these groups included (but are not limited to): Social Action Projects, Membership Services, Security, Israel, Education, Communications, Youth, Adult Education, Choir and the In-house Library. Members of the community acting in a voluntary capacity resource these activities.

The Synagogue continues to be involved in the Merton Winter Night Shelter (MWNS) project and hosted another successful seven-week period during December 2014 and January 2015 providing meals and overnight accommodation for 13 homeless individuals registered with the MWNS scheme.

The synagogue building continues to be used both for our own activities and celebrations and also for outside lettings. The new South London Jewish Primary School, Mosaic were based in our premises before they moved to a new purpose built location in June 2016.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2016 (Continued)

Financial Management

Financial matters are run by the Honorary Treasurer, with the assistance of other members of the synagogue.

It is the policy of the charity to maintain unrestricted funds at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management, administration and support costs. Unrestricted funds are maintained at least at this level throughout the year. The present level of funding is adequate to support the continuation of the synagogue for the medium term and the trustees consider the financial position of the charity to be satisfactory.

There are a number of restricted funds managed by designated trustees for the funds and who have the power of distributing these funds according to the wishes of the fund donors. These trustees are members of the community.

Investment policies and returns

Under the Article of Association the trustees are authorised to appoint two, three or four trustees under the trustees' direction to make and hold any investments, which the trustees see fit using the general funds of the charity.

The trustees have considered the most appropriate policy for investing funds and, as the charity only has relatively small cash reserves, any excess monies are placed in bank interest bearing accounts. The trustees consider that the return on such investments in the year to be satisfactory.

Plans for the future

The charity will continue to provide facilities for members to be able to enjoy a full and spiritual Jewish life. In June 2016 a large development programme commenced to upgrade the main sanctuary, classrooms and library. The refurbishment has been almost entirely funded by donations from the community members.

Unfortunately in August 2016, the newly appointed Rabbi tendered his resignation in order to return to the United States. Consequently a new programme of recruitment for a full time Rabbi will commence in due course. During the interim period the community will be supported by a part time interim Rabbi, lay members of the community and visiting Rabbis. This will ensure the continuance without break of all Shabbat, Festival and incidental services including funerals, conversions, preparation of Bnei-mitzvah, and supporting the religious, educational, social and care roles of the synagogue.

Trustees' Responsibility Statement

The Trustees (who are also directors for the purposes of company law) are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and UK Accounting Standards.

Company law requires the directors to prepare financial statements for each financial year. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

WIMBLEDON AND DISTRICT SYNAGOGUE
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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2016 (Continued)

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 accounting estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statement comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by Section 415A of the Companies Act 2006.

This report was approved by the Trustees on 27 November 2016 and signed on their behalf by:



Mr Michael Friedler
Trustee and Honorary Treasurer

WIMBLEDON AND DISTRICT SYNAGOGUE
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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WIMBLEDON AND DISTRICT SYNAGOGUE FOR THE YEAR ENDED 31 MARCH 2016

I report on the accounts of the charitable company for the year ended 31 March 2016 which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the accounts. The 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 both by being a fellow of the Association of Charity Independent Examiners and a qualified fellow of the Association of Chartered Certified Accountants.

Having satisfied myself that the charitable company is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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 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 next statement.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jason Foxwell FCCA FCIE
independent-examiner.net
4 Lauren Way, Totton, Southampton, SO40 2BG

Signature: 
Date: 10 December 2016

WIMBLEDON AND DISTRICT SYNAGOGUE
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STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2016

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
		£	£	£	£
Income from:					
Voluntary income	2	392,123	419,852	811,975	479,237
Charitable activities		59,732	-	59,732	53,442
Investment income (interest)		1,856	-	1,856	1,632
Total income		453,711	419,852	873,563	534,311
Expenditure on:					
Raising funds		12,855	-	12,855	25,069
Charitable activities	3	470,940	26,316	497,256	390,020
Total expenditure		483,795	26,316	510,111	415,089
Transfers between funds		(50,000)	50,000	-	-
Net movement in funds		(80,084)	443,536	363,452	119,222
Reconciliation of funds:					
Total funds brought forward		1,249,052	945,036	2,194,088	2,074,866
Total funds carried forward		1,168,968	1,388,572	2,557,540	2,194,088

The notes on pages 9 to 15 form an integral part of these accounts.

WIMBLEDON AND DISTRICT SYNAGOGUE
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BALANCE SHEET AS AT 31 MARCH 2016

	Notes	2016	2015
		£	£
Fixed Assets			
Tangible assets	6	2,034,588	1,891,780
Current Assets			
Stocks		1,845	345
Debtors	7	66,189	53,512
Cash at bank		567,680	378,735
		635,714	432,592
Creditors: amounts falling due within one year	8	(26,512)	(42,784)
Net current assets		609,202	389,808
Total assets less current liabilities		2,643,790	2,281,588
Creditors: amounts falling due after more than one year	9	(86,250)	(87,500)
NET ASSETS		2,557,540	2,194,088
The funds of the charity:			
Unrestricted funds		1,388,572	945,036
Restricted income funds	10	1,168,968	1,249,052
		2,557,540	2,194,088

The trustees consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 (the Act) and members have not required the company to obtain an audit for the year in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at 31 March 2016 and of its net movement in funds for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the company.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies.

The accounts were approved by the trustees on 27 November 2016 and signed on their behalf by:


Mr Michael Friedler


Ms Melanie Angel

The notes on pages 9 to 15 form an integral part of these accounts.

WIMBLEDON AND DISTRICT SYNAGOGUE
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

1.1. Basis of preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Wimbledon and District Synagogue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.2. Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

1.3. Income

Income is included in the Statement of Financial Activities when the charitable company has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliabilities. For legacies, entitlement is the earlier of the charitable company being notified of an impending distribution or the legacy being received.

Deferred income represents membership subscriptions and education income received in advance relating to the following year and amounts to £9,272 (2015 - £13,195).

1.4. Expenditure

Expenditure is charged to the Statement of Financial Activities on an accruals basis as a liability is incurred.

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is not charged on freehold land. Depreciation on other tangible fixed assets is provided at rates calculated to write off the cost or valuation of those assets, less their estimated residual value, over their expected useful lives on the following bases:

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016 (continued)

1. ACCOUNTING POLICIES (continued)

Freehold property	-	1% straight line
Columbarium	-	1.25% straight line
Fixtures and fittings	-	15% reducing balance
Computer equipment	-	33.33% reducing balance

Amortisation is calculated to write off the cost of grave spaces in proportion to the number of graves used in the year.

1.5 Pensions

The charity pays contributions into certain employees' own personal private pension schemes. Contributions into those defined contribution pension schemes are charged to the Statement of Financial Activities in the year in which they are incurred.

1.6 Stock

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

1.7 Fund accounting

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each fund is set out in the notes to the accounts.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

2. VOLUNTARY INCOME

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Activities for generating funds	23,332	-	23,332	55,591
Other voluntary income	368,791	419,852	788,643	423,646
	<u>£392,123</u>	<u>£419,852</u>	<u>£811,975</u>	<u>£479,237</u>

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016 (continued)

3. EXPENDITURE ON CHARITABLE ACTIVITIES

	Staff costs 2016 £	Other costs 2016 £	Total costs 2016 £	Total costs 2015 £
Synagogue running costs	56,312	212,282	268,594	279,649
Building costs	-	94,244	94,244	-
Education expenditure	49,761	6,901	56,662	55,384
Other costs	42,286	35,470	77,756	54,987
	<u>£148,359</u>	<u>£348,897</u>	<u>£497,256</u>	<u>£390,020</u>

Other costs include independent examination and accounting fees of £1,500 (2015 - £3,500).

4. TRUSTEES

None of the trustees received any remuneration or reimbursement of expenses during the year.

5. STAFF COSTS

Staff costs were as follows:

	2016 £	2015 £
Wages and salaries	141,504	171,593
Social security costs	6,855	6,482
Pension costs	-	1,460
	<u>£148,359</u>	<u>£179,535</u>

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016 (continued)

6. TANGIBLE FIXED ASSETS

	Freehold Property £	Grave spaces £	Fixtures and fittings £	Columb- arium £	Total £
Cost or valuation					
At 1 April 2015	1,931,143	87,500	204,492	7,140	2,230,275
Additions	-	-	169,080	-	169,080
Disposals	-	(1,250)	-	-	(1,250)
At 31 March 2016	<u>1,931,143</u>	<u>86,250</u>	<u>373,572</u>	<u>7,140</u>	<u>2,398,105</u>
Depreciation					
At 1 April 2015	204,351	-	134,144	-	338,495
Charge for the year	12,273	-	12,749	-	25,022
Removed from disposals	-	-	-	-	-
At 31 March 2016	<u>216,624</u>	Nil	<u>146,893</u>	Nil	<u>363,517</u>
Net book value					
At 31 March 2016	<u>£1,714,519</u>	<u>£86,250</u>	<u>236,679</u>	<u>£7,140</u>	<u>£2,034,588</u>
At 31 March 2015	<u>£1,726,792</u>	<u>£87,500</u>	<u>£70,348</u>	<u>£7,140</u>	<u>£1,891,780</u>

Included in land and buildings is freehold land at cost of £513,544 which is not depreciated.

7. DEBTORS

	2016 £	2015 £
Prepayments and other debtors	5,987	4,025
Income tax recoverable	48,420	49,487
Deposit on Rabbi's flat	3,915	-
Rabbi's car loan	7,867	-
	<u>£66,189</u>	<u>£53,512</u>

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016 (continued)

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Trade creditors	-	4,893
Other taxation and social security	6,252	4,212
Other creditors	9,488	6,873
Accruals and deferred income	10,772	26,806
	<u>£26,512</u>	<u>£42,784</u>

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2016	2015
	£	£
Loan from Jewish Joint Burial Society	<u>86,250</u>	<u>87,500</u>

The loan is not wholly repayable within five years.

The loan was taken out to purchase 87 grave spaces at Randalls Park Cemetery. The loan is interest free and is repayable in instalments of £1,250 as and when the spaces are used. Any outstanding balance as at 29 June 2027 is repayable on that date.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016 (continued)

10. RESTRICTED FUNDS

	Balance as at 1 Apr 2015	Income	Expenditure	Transfers	Balance as at 31 Mar 2016
	£	£	£	£	£
New building extension fund	827,769	414,642	(10,249)	50,000	1,282,162
Kitchen fund	10,395	-	(1,834)	-	8,561
Specific wish list items	20,919	-	(1,719)	-	19,200
Harry Urban Holocaust room	7,460	-	(1,317)	-	6,143
Nursery fund	6,559	-	(67)	-	6,492
Scroll fund	571	-	(83)	-	488
Education general fund	10,776	3,885	(4,593)	-	10,068
Bob Shafritz memorial fund	15,854	-	(250)	-	15,604
Jean Harff fund	9,055	-	(2,651)	-	6,404
Harry Chaytow fund	1,920	205	(760)	-	1,365
Cherkassy	5,002	-	-	-	5,002
Rabbi's discretionary fund	1,697	18	(301)	-	1,414
Memorial book fund	8,622	600	(410)	-	8,812
Youth worker fund	5,408	-	-	-	5,408
Flory's fund	3,514	-	(1,731)	-	1,783
Food for thought	182	-	(90)	-	92
Schools visit fund	6,354	377	(42)	-	6,689
South London Israel forum	661	-	(50)	-	611
Memorial lecture fund	699	-	-	-	699
Library	1,619	125	(169)	-	1,575
Total	£945,036	419,852	(26,316)	50,000	1,388,572

The new building extension fund represents amounts received generally for the building and for major refurbishment work.

The Harry Urban Holocaust room fund represents the furnishing and dedication of a library and resource centre, within the Synagogue, for the study of the Holocaust, dedicated in the name of Harry Urban.

The nursery fund includes income and expenditure relating to building works carried out on the land and buildings of the Synagogue by the Apples and Honey Nursery.

The scroll fund pays for new Torah scrolls.

The Bob Shafritz memorial fund funds a variety of Jewish activities in the community.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016 (continued)

RESTRICTED FUNDS (continued)

The Jean Harff fund is a fund set up with a broad remit to benefit the elderly of the community.

The Harry Chaytow fund was set up with an objective to support projects that provide support to the homeless or others in need of help. The main project that has been funded to date has been the Night Shelter.

The Cherkassy fund supports links with a Jewish community at Cherkassy in the Ukraine.

Flory's fund, named in the memory of Flory Solomon, represents funds and donations collected with the purpose of providing support services to members of the local Jewish community, including the provision of Jewish care worker services.

The South London Israel Forum fund includes income and expenditure relating to the promotion of the South London Israel Forum activities to Synagogue members and support for the funding of these activities.

11. DESIGNATED FUNDS

	Balance as at 1 Apr 2015	Income	Expenditure	Transfers	Balance as at 31 Mar 2016
	£	£	£	£	£
2016 designated fund	Nil	-	(94,244)	115,000	20,756
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2016	Restricted funds 2016	Total funds 2016	Total funds 2015
	£	£	£	£
Tangible fixed assets	1,175,637	858,951	2,034,588	1,891,780
Current assets	106,093	529,621	635,714	432,592
Creditors due within one year	(26,512)	-	(26,512)	(42,784)
Creditors due in more than one year	(86,250)	-	(86,250)	(87,500)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>£1,168,968</u>	<u>£1,388,572</u>	<u>£2,557,540</u>	<u>£2,194,088</u>