THE ARK
SYNAGOGUE

Charity number 1160487
Company number: 09349392

AMENDED FINANCIAL STATEMENTS

These financial statements replace the original filed accounts and are now the statutory accounts.

The Northwood and Pinner Liberal Synagogue

Directors' report and financial statements

For the year ended 31 March 2021

WEDNESDAY
AAGY9G1U
A06 10/11/2021 #25
COMPANIES HOUSE

Contents **Page**

Legal and administrative information	1
Directors' report	2-10
Independent auditor's report to the members	11-14
Statement of financial activities	15
Statement of financial position	16
Statement of cash flows	17
Accounting Policies	18-22
Notes to the financial statements	23-32

LEGAL AND ADMINISTRATIVE INFORMATION

The name of the Company is The Northwood and Pinner Liberal Synagogue Limited, known as The Ark Synagogue, a Company Limited by Guarantee. Company number 09349392 incorporated 10th December 2014.

President	Spencer Cowan
Vice Presidents	Brian Sass
	Dr Stephen Herman

Directors
The directors who served during the year were as follows:

	Date Elected
Leslie Moss	23rd April 2015 (Co-Chair)
Susan Boobis	23rd April 2015 (Co-Chair)
Julian Rose	1 September 2020 (Hon Treasurer)
Nicole Hershon	1st February 2018 (Hon Secretary)
Philip Austin	23rd April 2015
	Resigned 30 June 2020
Carole Jordan	6th July 2017
Richard Colin	1st January 2018
Ben Rickayzen	4th July 2018
Maurice Ashkenazi-Bakes	4th July 2018
Philip Aarons	4th July 2019
	Resigned 5 November 2020
David Levin	1st January 2020
Joanne Davis	1 October 2020
Sherif Kahky	1 October 2020
Susan Whaley	1 October 2020

Rabbis
Aaron Goldstein – Senior Rabbi
Lea Mühlstein – Senior Rabbi
Dr Andrew Goldstein – Emeritus Rabbi

Principal and Registered Office 18-24 Oaklands Gate, Green Lane, Northwood, HA6 3AA

Charity Number 1160487

Bankers Barclays Bank PLC, 128 Moorgate, London, EC2M 6SX

Auditor Nyman Libson Paul, 124 Finchley Road, London NW3 5JS

Directors Report

The Directors present their report and the audited financial statements of Northwood and Pinner Liberal Synagogue Limited ("the Company") for the year ended 31 March 2021. The company is a registered charity and constituted as a company limited by guarantee.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the Company's Memorandum and Articles of Association dated 10th December 2014, the Charities Act 2011 and the Charities SORP FRS 102.

The charity was established by a group from the Wembley area who, becoming aware that an increasing number of younger people were moving into Pinner and Northwood, recognised the potential for the development of a new community in that area. Originally based in Pinner, the community moved to premises in Hallowell Road, Northwood in 1966 and to the present purpose-built premises in 1980. The charity was originally established as an unincorporated association Northwood and Pinner Liberal Synagogue (registered charity number 243618) which transferred the whole of its undertaking to the Company with effect from 1st April 2015 with the registered name of *Northwood and Pinner Liberal Synagogue*

Last year the Company undertook a strategic review which resulted in a decision to rebrand. On 1 January 2021 the Company changed its working name to *The Ark Synagogue (in this document also referred to simply as The Ark),* but the legal name remains unchanged.

Structure

The Company is Limited by Guarantee number 09349392 and is registered as a Charity number 1160487.

Governance and management; recruitment and appointment of trustees

The governance of the Company is the responsibility of the Board (the members of which are also the trustees of the charity), which is elected by The Ark's members at an Annual General Meeting. The Board members serve a maximum two-year term of office, at the end of which they may stand for re-election. The Memorandum and Articles of Association provide for a minimum of six trustees and a maximum of 13 trustees of whom five constitute a quorum. The Board is responsible for all matters relating to the Company.

The Board meets (virtually since Covid lockdown) between 6 and 10 times a year and agrees all matters relating to the functions of The Ark, its broad strategy and areas of activity, including:

- the level of subscriptions payable by its members;
- annual income and expenditure budgets;
- the allocation of its resources;
- confirming the admission of applicants who fulfil the requirements of membership;
- the employment of professional and support staff;
- risk management policies and performance; and
- the appointment of committees.

The day-to-day administration is delegated to a number of committees but the Board retains the overall control and management of the administration of the Company.

The major committees are generally represented on, and report to, the Board on a regular basis and cover most aspects of The Ark's activities including its religious affairs, education, finance, risk, membership and employment. The Treasurer reports quarterly.

In addition, the Honorary Officers, consisting of the Co-Chairs, Honorary Treasurer and Honorary Secretary, meet on a monthly basis prior to the Board meeting to deal with operational issues as well as setting the agenda for the Board meeting. The clergy team attend in their professional roles.

Induction and training of Directors
Prior to nomination, the Chairs meet with prospective Board Directors to brief them about the role and the expectations and responsibilities of becoming a Board member. Following appointment, new Directors are introduced to their new role and given copies of the Memorandum & Articles of Association and a guide to the policies and procedures adopted by the Company. A number of publications from the Charity Commission are also provided including guidance on charities and public benefit and on the advancement of religion for public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act. Directors are recruited to and provide leadership on specific roles such as finance, educational matters, safeguarding and social action.

Risk management
The Directors are responsible for ensuring that The Ark has a risk framework that identifies, assesses and manages risks to which it may be exposed. The Board has therefore established a Risk Committee whose remit is to identify and assess such risks the results of which are documented in The Ark's risk register. The Risk Committee reports its findings to the Board who review the results and are responsible for taking mitigating actions to ensure that risks remain within the Board's risk appetite. All committees are required to identify risks and their mitigation as part of their Terms of Reference. The Board confirms that the above process - in particular, insurance cover - is in place and the finances of The Ark are kept under review.

The Ark makes appropriate Disclosure and Barring Service (DBS) checks for Directors and (all those who work with children or other vulnerable groups within The Ark) in accordance with regulatory guidance and best practice. Safeguarding policy and procedures are regularly reviewed and updated and overseen by the Safeguarding Committee and Board members are given appropriate safeguarding training.

OBJECTIVES AND ACTIVITIES

OUR AIMS

The objects of the Company are set out in its Memorandum & Articles of Association and are summarised below:

- The advancement of Liberal Judaism;
- Providing, maintaining and carrying on a place of worship and arranging to conduct religious services;
- Providing, arranging for and conducting religious education;
- Providing for the solemnisation of marriages;
- Providing for burial and cremation;
- Providing communal, cultural activities and care in the community;
- Performing such other religious rites and charitable duties as the Board from time to time determines.

OUR OBJECTIVES

Since its foundation in 1964, The Ark Synagogue has grown to be the second largest constituent member of Liberal Judaism and the largest outside central London with membership levels being maintained year on year in contrast to a more general trend discerned in British Jewish mainstream groupings. By the end of November 2020 membership was 1027 adults and 187 children and junior members under 21 years of age as reported to the Board. The Ark provides a comprehensive range of services and activities in accordance with its objectives.

Our objectives are set to reflect our faith and community aims. Each year the Directors review our objectives and activities to ensure that they continue to reflect our aims. In carrying out this review, the Directors have considered the Charity Commission's general guidance on public benefit and, in particular, its supplementary public guidance on the advancement of religion for the public benefit.

Impact of Covid-19 pandemic

On 16 March 2020, in compliance with government rules on social distancing, the synagogue was placed into "lockdown". We have had to significantly change the way we operate. In particular, religious services and child/adult education sessions have taken place online, and office staff have largely worked from home. Caretakers and one member of the office team were furloughed. Our Care Team has recruited new members and is providing practical and emotional support to isolated members. Weddings have been cancelled but the Rabbis continue to officiate at funerals and virtual shiva prayers.

Board and other meetings have continued, using videoconferencing software. We have made a significant financial investment in upgraded audio-visual equipment to enable the highest quality of streamed services and other activities using Zoom, Youtube and Facebook, paid for from the legacy reported last year.

At time of writing it is hoped that lockdown will be significantly eased before the end of July 2021. However, despite the lockdown that has severely restricted access to the building, our aims remain to provide a community centre where Liberal Jews can meet, study and pray, and to provide a facility that can be used by the wider community.

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

The Company carries out a wide range of activities in pursuance of its charitable aims. The Directors consider that these activities, summarised below, provide benefit both to those who worship at The Ark Synagogue and the wider community of Northwood and Pinner and beyond.

Religious activities
The Ark provides a centre for our prayers and worship and for the activities associated with the practice of Liberal Judaism. During the year under review, we offered a range of religious services and activities including:

Prayers: The Ark provides weekly Friday night and Saturday morning Shabbat services. At time of writing, all services are being streamed while the synagogue remains closed, but it is hoped to reopen to physical attendees by July 2021 or as government relaxations permit.

Festivals: All festivals are celebrated with special services and on occasion, principally Passover (though not this year), a communal meal is prepared for those who wish to celebrate a second Seder night.

Funeral services: In satisfaction of the historical religious obligation placed upon every Jewish community to be able to bury its deceased members promptly (ideally the same day) in a Jewish cemetery and the qualifying requirement of Liberal Judaism to provide funeral facilities, the synagogue provides, through The Ark's Burial, Cremation and Funeral Expenses Scheme, a complete funeral service for its members, which relieves the deceased's bereaved relatives of the burden of organising funerals and burials or cremations.

Marriage: The Ark provides couples with an appropriate location for both their civil and religious marriage.

Inter-faith dialogue: The Ark is an active member of the Faith Communities Forum for the Northwood and Pinner area. We use this platform to promote inter-faith dialogue and social cohesion. The Ark has a close association with the local branch of the Council for Christians and Jews.

Yom Kippur Appeal: Each year, the Yom Kippur Appeal is made by the Chair of The Ark to the whole membership during the course of the morning service. A number of charities were chosen by the Board under the categories: local charities, Jewish charities and Israeli charities. By 31 March 2021, our 2020 Yom Kippur Charity Appeal had received £33,324. This has been distributed in accordance with our members' wishes to the Israel Movement for Reform & Progressive Judaism, Ravenswood, Cura and the Rabbis' Discretionary Fund.

Educational activities and Community activities
The synagogue provides a rich educational provision for children and adults. Our synagogue supplementary school (the cheder) provides weekly Hebrew and Jewish Studies classes during term time for children from reception until year 10. While the Pandemic resulted in the closure of our in-person provision, the cheder has continued online throughout the academic year.

Having already established an online adult Hebrew programme before the pandemic, the synagogue has seen an unprecedented growth in the uptake of Hebrew learning with more than 100 individuals enrolled in five different weekly classes. In addition, our various online adult education programmes, ranging from weekly Parashat Hashavua classes to courses on the Cairo Geniza and Jewish Peoplehood, to name just a few, have increased in popularity and attract also numerous people from other Liberal communities in the UK and beyond. Our conversion course continues to be highly regarded

The main synagogue and the Osorio Hall normally provide a valuable educational and recreational resource to all in our community. There are educational programmes, drama presentations and art exhibitions all open to non-members as well as educational visits to our Synagogue from various schools. While in-person activities had to be put on hold during lockdown, we were able to provide many online alternatives. The Ark has continued to improve its premises which its members and others find attractive and fully functional. There are facilities for the disabled.

The main synagogue and hall can be used for weddings and bar/bat mitzvahs, and together with some of the classrooms, they are available for hire by the local community on commercial terms for secular use that does not conflict with our core objectives. The trustees actively market these facilities to enhance the breadth of the synagogue's activities, and in the long term to spread the financial burden of running the community. The loss of these facilities during lockdown has had a negative impact on our revenue.

We have previously hosted a significant number of Holocaust Learning UK events, which normally take place in February. In 2020, this was replaced by the production of a docufilm that has been shown to schoolchildren across the country and further afield.

Pastoral and Caring Services

The Ark seeks to offer care and support to its members of all ages, particularly in the event of crisis and need.

The synagogue employs a trained Care Coordinator who leads a team of 18 volunteers who support fellow members in their times of need. The team has launched a number of initiatives to better support the older members of the community, including a partnership with *Jewish Care* (Memory Matters). This provides day care centre resources for Jewish people in the Northwood area, Ark members and others, living with minor and moderate stages of dementia. Regular sessions of *Singing for the Soul* which started in 2017 (singing is an intervention understood to reduce the impact of memory loss) have been very successful. The Care Team has been recognised by winning the Jewish Volunteer Network Award in 2018 and Memory Matters was awarded the Jewish Care award for the category 'Outside Organisation or Individual who has made a significant contribution to Jewish Care 2019'. During lockdown, many of our care activities successfully moved online.

The synagogue's Bereavement Support Group (BSG) offers visits by trained volunteers in the period following the death of a close relative, whether or not a member of the community, to help through the difficult times. In recognition of its outstanding achievement in this work, BSG holds the Queen's Award for Voluntary Service.

The synagogue's clergy team gives pastoral support to members by telephone or in person, making visits to homes, hospices and hospitals.

SUMMARY OF MAIN ACTIVITIES AND ACHIEVEMENTS DURING THE YEAR

Building refurbishment

The Premises Management Committee ensures that The Ark's buildings are maintained, repaired and refurbished as necessary. Health and safety issues are routinely appraised and appropriate training and action taken. Following a full building survey in 2020, the Committee has arranged for emergency repair work to be carried out during lockdown and is using the conclusions of the survey to plan for the community's future.

Our most important resource - our people

Our Rabbis

The Ark is very fortunate to have a young, energetic and extraordinarily committed clergy team, amply supported during services by choir leader Ruth Colin and musicians as permitted under the Covid-19 restrictions. Both Senior Rabbis Aaron Goldstein and Lea Mühlstein demonstrate creativity and initiative in enhancing and developing the provision of services and activities for our members. As well as their communal roles, Rabbi Aaron leads on pastoral support and Care while Rabbi Lea leads on Education. Since 1 January 2020, Rabbi Lea has also been responsible to the Board for the effective running of the synagogue office and caretaking team. Our emeritus Rabbi Dr Andrew Goldstein manages to combine the Presidency of Liberal Judaism with his indefatigable efforts to spread the word of Progressive Judaism across the parts of Europe from which it has been lost for the last 70 years.

Our Rabbis have national and international leadership roles that have greatly enhanced the reputation and profile of The Ark both in the UK and abroad.

Our Board

Last summer, the Board agreed to promote Susan Boobis from Vice-Chair to Co-Chair to reflect the added demands that lockdown had made on the Chair. Co-Chair Leslie Moss wishes to thank Susan most sincerely for stepping up at that time. New Board members appointed during this year were Julian Rose (Hon. Treasurer), Joanne Davis, Sherif Kahky and Susan Whaley.

2020 saw the departure of our long-standing Hon. Treasurer Philip Austin, and we take this opportunity to thank him for his sterling efforts to ensure sound financial management. Also leaving the Board was Philip Aarons, Chair of the Employment Committee who stepped down for personal reasons. We wish them both every success.

Our Staff

The Ark is fortunate to attract members of staff who demonstrate commitment to the aims and values of the community well beyond the act of going to work each day. From office staff, through caretakers to teachers we are most fortunate in the people who choose to work for the synagogue. Sadly, however, we had to make two members of staff redundant last summer as a result of the lockdown.

During this year, we also experienced the retirement of our Care Coordinator, Angela Peters. We are very grateful for all that Angela has done for our Care Group, and we were sorry to lose her. We attracted many applicants during our recruitment campaign and were able to select and appoint Omar Portillo. Omar holds a master's degree in social work from Hunter College in New York City and is registered with Social Work England. His experience includes working as a Care Coordinator/Mental Health Social worker for the London Borough of Bexley, seconded to the Oxleas NHS Foundation Trust.

Our volunteers

The Ark has a culture in which many of our activities are conducted by volunteers. With growing demands on business and personal life, members find it increasingly difficult to commit time to The Ark. We continuously seek new means of "talent-spotting" within our membership to increase involvement, use members' expertise effectively and avoid the need to increase the cost of providing services. Without the efforts of so many people, The Ark would not be able to continue its work at the volume, complexity and diversity from which all our members and visitors benefit.

FINANCIAL REVIEW

Reserves policy

It is the policy of the Board to endeavour to maintain unrestricted and undesignated funds, excluding those represented by fixed assets and funds held in long term investments, so as to be able to meet a minimum of six months expenditure on the management of all synagogue activities and administrative costs. At the beginning of the year the funds so defined were the equivalent of eighteen months. At 31st March 2021 the reserves so defined represented nineteen months such expenditure. Restricted funds are kept at a level sufficient to meet the demands of those Funds disclosed in note 15 to the financial statements. The Board has resolved to ring-fence the legacies received in a separate Designated Reserve Fund with a view to these being used for strategic purposes.

Principal funding sources

The Ark raises most of its funds from its members' subscriptions and through fund raising activities legacies and donations. It had been expected that as a result of the Covid-19 pandemic that the level of subscription income for 2020/21 would be below that originally projected as bereavements, defaults and requests for subsidies/deferrals were expected to be well above that of normal years. In fact, the impact of Covid-19 was much smaller than had been anticipated, and the small loss of subscription income was more than offset by higher-than-expected donations and the Job Retention Scheme Grants. The Board considers that Covid-19 could have a greater impact on subscriptions in 2021/22 as Government support schemes are reduced.

Expenditure and net movements in funds

The costs of The Ark's charitable activities were temporarily reduced in 2020/21 by lower costs associated with the building closure, offset by higher costs associated with the provision of online services and by a provision for £75,000 to cover the forecast cost of building repair work. The Statement of Financial Activities on page 15 shows net movements in funds for the year of £60,065 which results in total funds at the balance sheet date of £4,667,367.

Investment and grants policies

As a result of legacies, The Ark has a surplus of funds for investment in excess of bank deposits required for its short-term requirements and the capital that is invested in the freehold premises it occupies and the freehold premises that are tenanted. The Board has deferred deciding on a long term investment policy for this surplus, if appropriate, until the buildings refurbishment planning work is completed (see Summary of Main Activities and Achievements During the Year section) as this may lead to a need for substantial investment in the next few years.

FUTURE PLANS AND CHALLENGES

The Ark is a successful and stable congregation and we endeavour to enhance and extend our programmes and activities to respond to the needs of our members. A particular challenge is the changing demography of the Jewish population in our catchment area because the average age of our adult membership increases each year. This is likely to place an increasing strain on pastoral and caring services, as well as possibly having an adverse effect on membership revenue as a number of older members have fixed incomes. As the proportion of our expenditure covered by subscriptions continues to decline, a review is currently underway to look into alternative models for subscriptions, and ways to encourage donations, legacies and other sources of income.

Fortunately, we continue to attract young families who are moving into our catchment area and we welcome young parents with children to our Early Childhood, Tots' Shabbat and Nippers at Northwood, while enhancing use of the new Community Room as a social hub. The Membership Development Committee has agreed a new financial initiative to encourage younger families to join the Ark.

At the same time, programmes for our older members continue to expand. The trustees carefully monitor the geographical and age distribution of our membership to ensure that we remain aware of emerging trends that might adversely affect the future of our community.

We are also focusing on legacy planning as many of our long-standing volunteers have decided that they wish to hand over their leadership of critical and important to work to others. Our office team will be taking on specific work and in other cases, the Board will take on responsibility and we have also recruited new volunteers. Good transition planning progress review and risk management is crucial to ensuring that the changes are well managed and continuity ensured.

We work closely and collaborate with nearby synagogues for religious and non-religious activities and with schools and local churches in such initiatives as Citizens UK and the Refugee Welcome campaign and will continue to do so.

Directors' responsibilities in relation to the financial statements

The Directors are responsible for preparing the Directors 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 Companies in England and Wales requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Company and of the incoming resources and application of resources of the Company for that period. In preparing these financial statements the Directors 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 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 Company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2011, the Charity (Financial Statements and Reports) Regulations 2008 and the provisions of the Memorandum & Article of Association. 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.

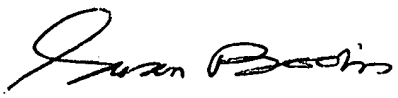
In so far as the Directors are aware:
- There is no relevant audit information of which the Company's auditors are unaware; and
- The Directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Directors are responsible for the maintenance and integrity of the Charitable and financial information included on the Synagogue's website. Legislation in the United Kingdom governing the preparation and dissemination of financial information may differ from legislation in other jurisdictions.

The Directors who are also Trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

Signature and declaration

I declare in my capacity of Company Director and Trustee that the Board have approved this report and authorised me to sign on their behalf.



Susan Boobis
Chair
Dated: 26/8/2021

Independent auditor's report to the members of The Northwood and Pinner Liberal Synagogue

Opinion

We have audited the financial statements of The Northwood and Pinner Liberal Synagogue (the 'charitable company') for the year ended 31 March 2021 set out on pages 15 to 32 which comprise the statement of financial activities, the balance sheet, the cash flow statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are escribed in the relevant sections of this report.

Other information

The Directors are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Board of Trustees and Accounts.
We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 require us to report to you if, in our opinion:

adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

the financial statements are not in agreement with the accounting records and returns; or

certain disclosures of directors' remuneration specified by law are not made; or

we have not received all the information and explanations we require for our audit; or

the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Report of the Board of Trustees and Accounts.

Responsibilities of directors

As explained more fully in the Directors' responsibilities statement set out on page 9 the Directors (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focused on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006.

Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jennifer Pope (senior statutory auditor)
for and on behalf of

Nyman Libson Paul LLP
Chartered Accountants
Registered Auditors
124 Finchley Road
London
NW3 5JS
Date: 26 August 2021

Statement of Financial Activities

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Income and endowments from:					
Donations and legacies	2	688,692	76,472	765,164	1,492,259
Other trading activities	3	3,516	-	3,516	39,303
Investments	3a	35,000	-	35,000	35,537
Charitable Activities	3b	4,007	-	4,007	22,559
Total		731,215	76,472	807,687	1,589,658
Expenditure on:					
Raising Funds	4	508	-	508	13,318
Charitable Activities	5	676,642	70,472	747,114	772,199
Total		677,150	70,472	747,622	785,517
Net income		54,065	6,000	60,065	804,141
Transfer between funds		(1,205)	1,205	-	-
Net movement in funds		52,861	7,205	60,066	804,141
Reconciliation of funds					
Total funds brought		4,519,695	87,607	4,607,302	3,803,161
Total funds carried forward		4,572,556	94,812	4,667,368	4,607,302

Registered number: 09349392

Statement of Financial Position as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	8	3,493,317	3,462,051
Current assets			
Debtors	9	30,626	34,673
Cash at bank and in hand		1,278,002	1,182,788
Total Current Assets		1,308,628	1,217,461
Liabilities			
Creditors falling due within one year	10	(44,578)	(57,210)
Net Current assets		1,264,050	1,160,251
Creditors: amounts falling due after more than one year	11	(15,000)	(15,000)
Provisions	12	(75,000)	-
Net assets	13	4,667,367	4,607,302
The funds of the charity:			
Restricted funds	14	94,811	87,605
Unrestricted funds	15	4,572,556	4,519,697
Total funds		4,667,367	4,607,302

The financial statements were approved by the directors on 26 August 2021 and signed on their behalf by

Susan Boobis
Chair

Statement of Cash Flows	2021 £	2020 £
Cash flows from operating activities		
Net income for the year	60,065	804,141
Adjustment for:-		
Depreciation charges	621	1,355
Decrease in debtors	4,046	3,277
(Decrease) in creditors	(12,632)	(16,077)
(Decrease) in long term creditors	-	(1,243)
Increase in provisions	75,000	
Net cash received in operating activities	127,099	791,453
Cash flows from investing activities		
Capital Expenditure	(31,885)	-
Net cash used in investing activities	(31,885)	-
Change in cash and cash equivalents in the period	95,214	791,453
Cash and cash equivalents brought forward	1,182,788	391,335
Cash and cash equivalents carried forward	1,278,002	1,182,788

Accounting Policies

1.1 General information

The Northwood and Pinner Liberal Synagogue is a charitable company limited by guarantee, incorporated in England and Wales. Its registered office and principal place of business is 18-24 Oaklands Gate, Green Lane, Northwood, HA6 3AA. The members of the company are the Directors named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.2 Basis of Preparation of the financial statements

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements 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.

The Northwood and Pinner Liberal 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 note.

1.3 Preparation of the financial statements on a going concern basis

The Covid-19 pandemic and related lockdown of the UK have created economic uncertainty for all organizations, including the Synagogue which has been closed since the middle of March 2020. Activities and revenue streams have been impacted and are likely to be lower than originally budgeted for. The directors have reviewed and updated the charity's forecasts and budgets, taking account of the reduced running costs and support from the government such as the Coronavirus job retention scheme, as they look to minimize the financial impact.

The charity made a surplus on unrestricted funds during the year of £52,861 and as at the balance sheet had unrestricted free reserves (excluding fixed assets) of over £1.1m, sufficient to fund the charity's activities for some years.

Accordingly, the directors consider it appropriate to continue to adopt the going concern basis in preparing its financial statements.

1.4 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Subscription income is recognised over the membership year (April to March), starting from the date of receipt.

Gift Aid claimable in relation to qualifying donations received is recognised at the time of the donation

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably.

Rental income is recognised over the period in which it is earned.

Income from legacies are recognised when probate is granted.

1.5 Expenditure

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. The charity is not registered for VAT and accordingly expenditure includes any VAT which cannot be recovered and is included in the relevant costs in the statement of financial activities.

Rabbinic and direct synagogue expenditure comprise the costs associated with attracting voluntary income, the costs of trading for fundraising purposes and 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.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.6 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

Restricted funds are funds which are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.7 Pensions

The Synagogue operates a workplace pension scheme in respect of its employees and contributes to the personal pension plans of certain employees. The pension cost charge represents contributions payable by the charity to those pension plans.

1.8 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, less estimated residual value, of each asset over its expected useful life, as follows:

Computer equipment	- 33% per annum on a straight line basis
Furniture and fixtures	- 10% per annum on a reducing balance basis

No depreciation is provided on the religious regalia, which are Torah Scrolls, as they are heritage assets. The exact age of these items is not known but they are believed to be between 80 and 200 years old. They are all used regularly in religious services.

In 2014 the Synagogue commissioned the creation of a new lightweight Torah Scroll. The scroll was completed in 2015. As the expected life of the new Scroll is anticipated to be at least similar to that of the Synagogue's other scrolls no depreciation is provided.

The charity's freehold property comprises land and buildings including subsequent improvements to the property.

Depreciation is not charged on the land element, which is instead subject to impairment review.

No depreciation charge is made against the building and improvements as it is considered that the residual value of these is at least as great as the carrying value and not materially different to cost. The charity operates a rolling repairs and maintenance programme to prolong the useful life of the property and to ensure that the above policy continues to be appropriate.

1.9 Taxation

The Synagogue is registered as a charity and is not liable to United Kingdom income or corporation tax on its income from charitable activities as they are applied wholly to charitable objectives.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.11 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.12 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.13 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.14 Foreign currency translation

Functional and presentation currency
The Company's functional and presentational currency is GBP.

Transactions and balances
Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the statement of financial activities.

1.15 Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the reporting date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

Accruals
The company makes an estimate of accruals at the year end based on invoices received after the year end and work undertaken which has not been invoiced based on quotations or estimates of amounts that may be due for payment.

Tangible fixed assets
Fixtures and fittings are depreciated over their useful lives taking into account residual values where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending upon a number of factors. In re-assessing the assets' lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account.

Notes to Financial Statements

2. Donations and legacies

	Unrestricted Funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Subscriptions	491,919	-	491,919	480,794
Tax recoverable on subscriptions	111,080	-	111,080	109,414
Board of deputies	-	6,042	6,042	6,229
Legacies and general donations	28,436	-	28,436	25,884
Refurbishment	810	-	810	1,160
Designated Legacy Fund	-	-	-	789,433
Grant Received	42,250	-	42,250	11,147
Lviv fund	-	1,715	1,715	1,437
Care	-	4,140	4,140	5,471
William Walford Grant - Educational	-	608	608	5,535
Rabbi Discretionary Fund	-	9,882	9,882	3,058
Music		25	25	3,100
Czech and Slovak fund	-	2,060	2,060	130
Bereavement fund	-	175	175	65
Clifford Hymans Trust	-	-	-	280
Flowers	-	50	50	150
Etz Hayim (Gallery)	-	-	-	703
YKA current year appeal		33,697	33,697	34,830
AV Fund	-	8,078	8,078	-
Cheder Charity	-	-	-	218
HMD Fund	-	10,000	10,000	950
Events	-	-	-	718
Funeral Expenses scheme	7,456	-	7,456	2,188
Sundry	6,741	-	6,741	9,365
	688,692	76,472	765,164	1,492,259
Total 2020	1,430,806	61,453	1,492,259	

3. Other Trading Activities

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Lettings	2,533	-	2,533	38,115
Advertising Davar	983	-	983	1,188
	3,516	-	3,516	39,303
Total 2020	39,303	-	39,303	

Notes to Financial Statements (cont'd)

3a. Investments

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Small hall letting	35,000	-	35,000	35,537
	35,000	-	35,000	35,537
Total 2020	35,537	-	35,537	

3b. Charitable Activities

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Wedding and Bar/Batmitzvah fees	2,919	-	2,919	2,369
Education Income	1,088	-	1,088	20,190
	4,007	-	4,007	22,559
Total 2020	22,559	-	22,559	

4. Raising Funds

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Cost of Lettings	508	-	508	13,318
Small Hall	-	-	-	
	508	-	508	13,318
Total 2020	13,318	-	13,318	

Notes to Financial Statements (cont'd)

5a. Direct Charitable Activities

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Ministerial salary, pension and expenses	144,168	-	144,168	147,244
Religious Services	5,261	-	5,261	29,130
Education and development	35,060	-	35,060	55,127
Newsletter and publicity	5,981	-	5,981	7,582
Affiliation fee Liberal Judaism	140,640	-	140,640	135,818
Care	14,715	4,390	19,105	30,202
Flower fund	-	70	70	450
Bereavement	-	774	774	563
Cheder Charity	-	172	172	-
Lviv Fund	-	-	-	794
Rabbi Discretionary Fund	-	5,879	5,879	3,887
Music		-	-	19,107
Clifford Hymans Trust	-	820	820	1,374
William Walford Grant Educational	-	-	-	1,456
Czech and Slovak	-	27	27	1,037
Judaica (Scroll)	-	-	-	88
HMD Fund	-	10,000	10,000	950
Board of Deputies	-	6,229	6,229	6,357
Funeral Expenses Scheme	22,694	-	22,694	19,951
YKA Current year		33,697	33,697	34,830
Refurbishment Fund	86,865	-	86,865	20,528
AV Fund	-	8,414	8,414	
	455,384	70,472	525,856	516,475
Total 2020	438,762	77,713	516,475	

5b. Support costs

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Administration expenses including staff salaries	131,032	-	131,032	129,138
Premises	78,928	-	78,928	115,098
Bank charges	630	-	630	910
Interest paid	28	-	28	422
Depreciation	621	-	621	1,355
Sundry	10,020	-	10,020	8,801
	221,259	-	221,259	255,724

There were no expenses incurred on support costs in respect of restricted fund in the current or prior financial year.

Notes to Financial Statements (cont'd)

6. Auditors' Remuneration

The auditor's remuneration amounts to £9,000 (2020: £8,800).

7. Staff Costs

	2021	2020
	£	£
Salaries and wages	305,131	361,039
Social security costs	23,210	25,820
Pension costs	12,789	15,045
	341,130	401,904

No salaries or wages have been paid to any director/trustee during the current or prior financial year.

Number of employees

	2021	2020
Trustees	12	12
Rabbis	2	3
Administration	5	6
Other	30	35
	49	56

The number of higher paid employees was:

	2021	2020
In the band £60,001 - £70,000	1	1

There are two members of key management personnel within the charity. During the year, they received remuneration of £142,592 in total (2020 £135,741) including salary and employer's contributions to national insurance and pensions.

Notes to Financial Statements (cont'd)

8. Tangible fixed assets

	Land and Buildings Freehold	Small Hall	Fixtures, Fittings & Equipment	Religious Regalia	Total
	£	£	£	£	£
Cost					
At 1 April 2020	3,000,000	420,000	27,005	35,846	3,482,851
Additions			31,886		31,886
3At 31 Mar 2021	3,000,000	420,000	58,891	35,846	3,514,737
Depreciation					
At 1 April 2020	-	-	20,800	-	20,800
Charge for the year	-	-	620	-	620
At 31 Mar 2021	-	-	21,420	-	21,420
Net book values					
At 31 Mar 2021	3,000,000	420,000	37,471	35,846	3,493,317
At 1 April 2020	3,000,000	420,000	6,205	35,846	3,462,051

9. Debtors

	2021	2020
	£	£
Subscriptions due	13,573	10,862
Gift Aid recoverable	12,166	11,697
Other debtors & prepays	4,887	12,114
	30,626	34,673

10. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Taxation and Social Security	9,236	9,806
Other creditors and accruals	35,342	47,404
	44,578	57,210

Notes to Financial Statements (cont'd)

11. Creditors: Amounts falling due after more than one year

	2021	2020
	£	£
Small Hall Loan	-	-
Small Hall Deposit	15,000	15,000
	15,000	15,000

Secured creditors
The Small Hall Loan is secured by a fixed charge over the freehold property at 14-26 Oaklands Gate, Northwood, Middlesex. Amounts due in respect of this loan are £nil (2020: £3,986) due within one year and £nil (2020: £nil) due after more than one year.

12. Provisions

	2021	2020
	£	£
Building repair works	75,000	-
	75,000	-

13. Analysis of net assets between funds (current year)

	Unrestricted funds	Restricted funds	Total 2021
	£	£	£
Tangible fixed assets	3,427,471	35,846	3,493,317
Long term liabilities	(15,000)	-	(15,000)
Current assets	1,249,663	58,965	1,308,628
Current liabilities	(44,578)	-	(44,578)
	4,647,556	94,811	4,742,367

Notes to Financial Statements (cont'd)

Analysis of net asset between funds
(prior year)

	Unrestricted funds	Restricted funds	Total 2020
	£	£	£
Tangible fixed assets	3,426,205	35,846	3,462,051
Long term liabilities	(15,000)	-	(15,000)
Current assets	1,165,702	51,759	1,217,461
Current liabilities	(57,210)	-	(57,210)
	4,519,697	87,605	4,607,302

14. Restricted funds

	Brought forward 1 April 2020	Incoming resources	Outgoing Resources	Transfers between Unrestricted Funds	Carried forward 31 March 2021
	£	£	£	£	£
Judaica (Scroll)	55,516	-	-	-	55,516
Lviv Fund	1,238	1,715	-	-	2,953
Rabbis Discretionary	7,607	9,882	(5,879)	-	11,610
Music	-	25	-	-	25
Care	-	4,140	(4,390)	250	-
Clifford Hymans Trust	5,682	-	(820)	-	4,863
William Walford Grant	5,084	608	-	-	5,692
Cheder Charity	468	-	172	-	297
Flower fund	-	50	(70)	20	-
Czech and Slovak	781	2,060	(27)	-	2,814
Bereavement	-	175	(774)	599	-
Frances Sacker Capital	5,000	-	-	-	5,000
HMD Fund	-	10,000	(10,000)	-	-
Board of Deputies	6,229	6,042	(6,229)	-	6,042
YKA Current year	-	33,697	(33,697)	-	-
AV Fund	-	8,078	(8,414)	336	-
	87,605	76,472	(70,472)	1,205	94,810

Notes to Financial Statements (cont'd)

Restricted funds (prior year)

	Brought forward 1 April 2019	Incoming resources	Outgoing Resources	Transfers between Unrestricted Funds	Carried forward 31 March 2020
	£	£	£	£	£
Judaica (Scroll)	55,603	-	(87)	-	55,516
Lviv Fund	595	1,437	(794)	-	1,238
Rabbis Discretionary	8,436	3,058	(3,887)	-	7,607
Music	11,750	3,100	(19,108)	4,258	-
Care	-	5,471	(6,820)	1,349	-
Clifford Hymans Trust	6,776	280	(1,374)	-	5,682
William Walford Grant	1,005	5,535	(1,456)	-	5,084
Cheder Charity	250	218	-	-	468
Flower fund	194	150	(450)	106	-
Czech and Slovak	1,688	130	(1,037)	-	781
Bereavement	-	65	(563)	498	-
Frances Sacker Capital	5,000	-	-	-	5,000
HMD Fund	-	950	(950)	-	-
Board of Deputies	6,357	6,229	(6,357)	-	6,229
YKA Current year	-	34,830	(34,830)	-	-
	97,654	61,453	(77,713)	6,211	87,605

Description of funds

Judaica Scroll – to purchase and maintain scrolls and Judaica for NPLS.

Lviv Fund – to provide much needed financial support to help new progressive Jewish congregations in Eastern Europe.

Rabbis Discretionary –available to the Senior Rabbi for small donations to other charities, support members and others, grants to members for training and attendance at conferences, seed funding for one –off initiatives which the Rabbis wish to support and for which there is no budget and other payments which the Senior Rabbi and either the Chairman or President agree are appropriate use of the fund.

Music – to provide funds for the provision of music to enhance the religious and educational services of NPLS.

Notes to Financial Statements (cont'd)

Care – to provide care and support for members of all ages particularly in the event of crisis and need

Clifford Hyams Trust – to provide assistance to adult members of NPLS to further their Jewish knowledge and to assist the synagogue in expanding its provision of adult Jewish education.

William Walford-Grant Educational – to provide financial assistance to children and youth of NPLS to enable them to attend Liberal Jewish education activities in Britain, Israel and other countries.

Cheder Charity – to support the NPLS religion school.

Flower Fund – to pay for the provision of flowers and similar enhancements for synagogue services.

Czech and Slovak – to support activities that aid our historical research into our "Torah" towns and gives aid to newly emerging communities in the Czech and Slovak Republics.

Bereavement –to support the work of the NPLS Bereavement Support Group and on going training of its volunteers.

Francis Sacker Capital Fund – to enhance the Etz Hayim Gallery and Arts at NPLS.

Refugee Fund – to relieve hardship for refugees arriving in the UK

HMD fund –to support Holocaust Learning UK (formerly Northwood Holocaust Memorial Day Events) to run workshops for secondary school students to teach them the lessons of the Holocaust and the dangers of discrimination including hearing first hand testimony from Survivors

Board of Deputies – these are contributions paid by members along with their annual subscriptions to be donated to the Board of Deputies of British Jews

Yom Kippur Appeal - Each year three charities are selected – one a local charity, the second a UK Jewish charity and the third an International Jewish Charity allied with the values of Progressive Judaism and the members are invited to donate to them.

Notes to Financial Statements (cont'd)

15. Unrestricted funds

	Brought forward 1 April 2020	Incoming resources	Outgoing resources	Transfers (to) from Restricted funds	Transfers between Unrestricted Funds	Carried forward 31 March 2021
	£	£	£	£	£	£
Funeral	75,021	-	-	-	-	75,021
Refurbishment	133,628	810	(86,865)	-	75,000	122,573
Designated Legacy	789,433	-	-	-	-	789,433
General fund	3,521,615	730,405	(590,284)	(1,205)	(75,000)	3,585,531
	4,519,697	731,215	(677,149)	(1,205)	-	4,572,556

Unrestricted funds (prior year)

	Brought forward 1 April 2020	Incoming resources	Outgoing resources	Transfers (to) from Restricted funds	Transfers between Unrestricted Funds	Carried forward 31 March 2021
	£	£	£	£	£	£
Funeral	70,021	-	-	-	5,000	75,021
Refurbishment	132,996	1,160	(20,528)	-	20,000	133,628
Designated Legacy	-	789,433	-	-	-	789,433
General fund	3,502,490	737,612	(687,276)	(6,211)	(25,000)	3,521,615
	3,705,507	1,528,205	(707,804)	(6,211)	-	4,519,697

16. Pension commitments

The Synagogue operates a workplace pension scheme in respect of its employees. The pension cost charge represents contributions payable by the charity to the scheme, together with payments to certain employees' defined contribution personal pension schemes, amounted to £12,789 (2020: £15,045). At the reporting date, £1,330 (2020: £1,683) was outstanding and included within creditors falling due within one year.

17. Related Party Transactions

There are no related party transactions in the reporting period that require disclosure.