THE ARK
SYNAGOGUE

Charity number 1160487
Company number: 09349392

The Northwood and Pinner Liberal Synagogue

Directors' report and financial statements

For the year ended 31 March 2023



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The Northwood and Pinner Liberal Synagogue
Directors Report and Financial Statements for the year ended 31 March 2023

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 (died June 2022)

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

	Date Elected
Susan Boobis	23 April 2015 (Chair)
Michael Woodcock	4 December 2022 (Treasurer)
Richard Colin	1 January 2018
Joanne Davis	1 October 2020
Sherif Kahky	1 October 2020
Susan Whaley	1 October 2020
Diana Rose	26 January 2022
Nicola Connor	7 December 2022
Christopher Stump	9 January 2023

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 LLP, 124 Finchley Road, London NW3 5JS

DIRECTORS' REPORT

The Directors/Trustees present their report and the audited financial statements of The Northwood and Pinner Liberal Synagogue Limited ("the Company") for the year ended 31 March 2023. 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 10 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 1 April 2015 with the registered name of *The Northwood and Pinner Liberal Synagogue*.

In 2020, 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. At each Annual General Meeting not less than half of Board members retire from office, depending on length of service, and are eligible to stand for re-election. The Memorandum and Articles of Association (hereafter referred to as the Articles; revised and approved at an Extraordinary Meeting in September 2022) provide for a minimum of four and a maximum of 13 Board members of whom four constitute a quorum. The Board is responsible for all matters relating to the Company.

The Board meets at least six 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;
- overseeing the admission of applicants who fulfil the requirements of membership. Following revision of the Articles, this has been delegated to the New Membership Team;
- the employment of professional and support staff;
- risk management policies and performance; and
- the appointment of committees and working groups.

The day-to-day administration of The Ark is delegated to several committees and working groups, but the Board retains overall control and management of the administration of the Company. The major committees are generally represented on and/or report to the Board on a regular basis and cover most aspects of The Ark's activities including its religious affairs, finance, risk, and membership. The Treasurer reports quarterly.

In addition, the Honorary Officers, consisting at time of writing of the Chair and Honorary Treasurer, meet with the clergy team each month to discuss strategic questions as well as setting the agenda for the Board meeting. The Chair meets weekly with senior office staff to consider issues related to the day-to-day running of the synagogue, and how they relate to the strategic direction.

Induction and training of Board members

Prior to nomination, the Chair meets with prospective Board members to brief them about the role and the expectations and responsibilities of the position. Following appointment, new Board members are introduced to their role and given copies of the Articles and a guide to the policies and procedures adopted by the Company. 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 Board members are aware of the scope of their responsibilities under the Charities Act. We also encourage attendance at trustee development training sessions offered by local organisations.

Board members are recruited to and provide leadership on specific roles such as finance, educational matters, safeguarding and social action.

Risk management

The Board members are responsible for ensuring that The Ark has a risk framework that assesses, identifies, and manages the 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. Health and safety issues are routinely appraised and appropriate training and action taken.

The Ark makes appropriate Disclosure and Barring Service (DBS) checks for Board members and such others (members and staff who work with children or other vulnerable groups within The Ark) as the synagogue is required to check in accordance with 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.

Aims and objectives

Our aims

The objects of the Company are set out in its 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 2022 membership was 1098 adults and 163 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 Board members review our objectives and activities to ensure that they continue to reflect our aims. In carrying out this review, the Board members 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.

Emerging from the Covid pandemic
An unexpected and very welcome side-effect of the Covid epidemic has been our increasing use of digital platforms in making our services, educational programmes, meetings and talks available to participants with limited mobility and/or beyond our local reach. Most of our material is available on YouTube for both Jewish and non-Jewish audiences. Our Articles were revised in September 2022 to enable members' meetings to be held both in person and online with full voting facilities.

Our office staff have adopted hybrid working. While some of our staff work primarily from home, our synagogue office is staffed during normal office hours and all staff members work from the office at least one day per week. Changes in the way that our building is being used have prompted consideration of how it might be adapted to facilitate this. We are currently refurbishing some of our office space, and hope to start work shortly on renovation of the rear lobby area, which is now the synagogue's main entrance. Day-to-day maintenance of the building is managed by volunteers and office staff.

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.

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. All services are hybrid, enabling members to attend in person or to watch through digital streaming.

Festivals: All festivals are celebrated with special services and on occasion, principally Passover, 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 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 and bar/bat mitzvahs: The Ark provides an appropriate location for both civil and religious marriage, and for the celebration of bar/bat mitzvahs.

Jewish education
The Ark is proud to offer lifelong learning opportunities for members of all ages (with many of the programmes also open to members of other Jewish communities and the general public). All our adult learning programmes can be accessed online (either offered exclusively online or hybrid). These include:

Cheder: Our cheder welcomes children from reception class to the end of year 10 and offers both Jewish Studies and Hebrew classes. We are proud that most of the graduates of our cheder join our teaching team, serving as role models to the next generation. Our young teachers are supported by a team of more mature teachers who have been part of our synagogue community for many years, ensuring continuity and familiarity.

Exploring Judaism: This course, which provides the foundational knowledge of Judaism, is primarily attended by those wishing to convert to Judaism but is also open to members simply wishing to brush up on their Jewish knowledge.

Hebrew for Adults: We were fortunate to be able to offer weekly classes for four different levels of Hebrew knowledge providing learning opportunities for newcomers to Hebrew as well as those with advanced knowledge.

Jewish Studies for Adults: Throughout the year, we offer a range of adult Jewish Studies options both as mini-series and as one-off events focused primarily on current affairs and noteworthy dates in the calendar.

Outreach activity
A significant part of the work of our synagogue is directed beyond the membership of our synagogue.

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.

Educational outreach activities: The Ark works together with local schools and community groups, such as the Scouts, to educate the wider community about Judaism and the life of a synagogue. We welcome these groups for educational visits to the sanctuary of our synagogue and our rabbis are regular guest speakers in schools and at events organised by community groups.

Social and cultural activities: Our Osorio Hall serves as a gallery, which is open to the public. It hosts the work of contemporary artists who are either local to the area or who have other ties with the synagogue. The gallery also provides a pleasant setting for other social and cultural activities held in the same space. Our lunchtime recitals, open to the public, are held in the sanctuary to allow the option to stream these to a worldwide audience.

Yom Kippur Appeal
Each year, the Yom Kippur Appeal is made to the whole membership. A number of charities are chosen by the Board under the categories of local charities, Jewish charities and Israeli charities. Some of the money received also goes to the Rabbis' Discretionary Fund (RDF), which provides financial assistance to members in need. By 31 March 2023 our 2022 Yom Kippur Charity Appeal had received £31,608, which was distributed equally among the local, Jewish and Israeli charities and the RDF.

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 volunteers who support fellow members. The team has launched several initiatives to provide support for the older members of the community. These activities have continued and flourished both in person and on Zoom. We have also introduced Shared Reading sessions and walks, both of which have also proved popular. The Care Team has been recognised by winning the Jewish Volunteer Network Award in 2018.

The synagogue's Bereavement Support Group (BSG) offers visits by trained volunteers in the period following the death of a close relative, to help the bereaved 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.

Our people
Our Rabbis
The Ark is very fortunate to have a young, energetic and extraordinarily committed clergy team, supported during services by our Music Director, Ruth Colin, and the choir members and musicians. 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 Goldstein leads on pastoral support and Care while Rabbi Lea leads on Education and on Israel affairs. Since 1 January 2020, Rabbi Mühlstein has also been responsible to the Board for the running of the synagogue office and caretaking team. Our emeritus Rabbi Dr Andrew Goldstein assists with pastoral duties and continues to be heavily involved in maintaining connections with former Jewish communities in Eastern Europe.

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
Susan Boobis was re-appointed as Chair following the AGM in December 2022, and Michael Woodcock remains as Honorary Treasurer. Chris Stump and Nicola Connor joined the Board with roles in Education and Special Needs. The Board comprises nine members, and we will continue to review our strategic needs and appoint additional members to cover essential roles.

We were saddened last year at the loss of former President Dr Stephen Herman. He was very much respected and appreciated for his quiet willingness to help in all areas of synagogue life and was also Chair of Leo Baeck College. He will be greatly missed.

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. This year, we welcomed Mandy Blackstein as Community Engagement Coordinator and David Deng, returning as full-time caretaker.

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 volunteer engagement 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, to meet a minimum of six months expenditure on the management of all synagogue activities and administrative costs. At 31 March 2023 the reserves so defined represented 26 months such expenditure. Restricted funds are kept at a level sufficient to meet the demands of those Funds disclosed in note 14 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 to ensure the future of the community in years to come.

Principal funding sources
The Ark raises most of its funds from its members' subscriptions and through fund raising activities legacies and donations. The level of subscriptions income remained stable.

Expenditure and net movements in funds
The costs of The Ark's charitable activities are returning to normal post-pandemic, The Budget for the forthcoming year includes provision for increased inflationary costs.

The Statement of Financial Activities on page 14 shows a net movement in funds for the year of £17,920. This is in line with the Budget for the year, after allowing for provisions and accruals.

Investment and grants policies
As a result of legacies, The Ark has a surplus of funds for investment. The Board has invested a proportion of the excess capital with independent external wealth managers, whist maintaining liquidity for refurbishment and other improvements.

In September 2022, £500,000 of the surplus funds were invested with Investec Wealth and Management (IW&I). As at 31 March 2023, the investment portfolio totalled £506,923 as disclosed in note 7b of the financial statements.

We were able to facilitate a five-year interest bearing loan to Liberal Judaism (LJ) for the purchase of a woodland burial plot.

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 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.

We continue to attract young families who are moving into our catchment area, and we are exploring new financial initiatives to encourage them to join The Ark. In 2022, following our membership strategy review, we approved new membership policies that we hope will allow us to lower our median age of membership. These policies will take effect in the next membership year, and we will monitor the impact in 2023 and beyond.

At the same time, programmes for our older members continue to expand. The Board carefully monitors 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 succession 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 are crucial to ensuring that the changes are well managed, and continuity ensured.

As part of our risk management strategy, and taking into account the transition of work that was previously carried out by volunteers to the office staff team, we have also transitioned to a new database system to manage our membership data. We believe that this as well as other investments in technology such as for the provision of hybrid programmes is essential to ensure that our synagogue is fit for purpose in the 21st century.

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

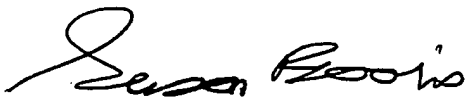
(Financial Statements and Reports) Regulations 2008 and the provisions of the Memorandum and Articles of Association. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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: 5 July 2023

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 2023 set out on pages 14 to 30 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 2023, 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 8 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: 5 July 2023

Statement of Financial Activities

	Note	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Income and endowments from:					
Donations and legacies	2	630,487	65,596	696,083	994,557
Other trading activities	3	3,094	-	3,094	2,370
Investments	3a	44,803	-	44,803	35,000
Charitable Activities	3b	20,470	-	20,470	18,668
Total		698,854	65,596	764,450	1,050,595
Expenditure on:					
Charitable Activities	4	689,788	63,194	752,982	729,702
Total		689,788	63,194	752,982	729,702
Net income / (expenditure)		9,066	2,402	11,468	320,893
Transfer between funds		(2,303)	2,303	-	-
Gains on investments	7b	6,452	-	6,452	-
Net movement in funds		13,215	4,705	17,920	320,893
Reconciliation of funds					
Total funds brought forward		4,909,089	79,172	4,988,261	4,667,368
Total funds carried forward		4,922,304	83,877	5,006,181	4,988,261

Registered number: 09349392

Statement of Financial Position as at 31 March 2023

	Note	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	7a		3,475,866		3,489,430
Investments	7b		506,923		-
			3,982,789		3,489,430
Current assets					
Investments	8	417,354		413,000	
Debtors	9	55,800		32,292	
Cash at bank and in hand		757,795		1,206,555	
		1,230,949		1,651,847	
Creditors: amounts falling due within one year	10	(117,557)		(63,016)	
Net current assets			1,113,392		1,588,831
			5,096,181		5,078,261
Creditors: amounts falling due after more than one year	11		(15,000)		(15,000)
Provisions	12		(75,000)		(75,000)
Net assets	13		5,006,181		4,988,261
Funds					
Restricted Funds	14		83,877		79,172
Designated Funds	15		1,004,621		1,014,283
Unrestricted Funds	15		3,917,683		3,894,806
Total funds			5,006,181		4,988,261

The financial statements were approved by the directors on 5 July 2023 and signed on their behalf by

Susan Boobis

Susan Boobis
Chair

Statement of Cash Flows

	2023	2022
	£	£
Cash Generated from Operational Activities		
Net Income for the year	17,920	320,893
Adjustments for:		
Depreciation charges	13,565	11,187
(Increase)/Decrease in Debtors	(23,509)	(1,666)
Increase / (Decrease) in Creditors	54,542	18,438
Gains on investments	(6,453)	-
Dividends, interests and rents from investments	(1,996)	-
Investment management charges	1,526	-
interest received	(4,354)	-
Net cash received in Operating Activities	51,241	348,852
Cash Flows from Investing activities		
Capital Expenditure	-	(7,300)
Dividends, interests and rents from investments	1,996	-
Investment charges	(1,526)	-
Proceeds from sale of investments	14,036	-
Purchase of investments	(481,286)	(413,000)
Net cash used in investing activities	(466,780)	(420,300)
Change in cash and cash equivalents in the period	(415,539)	(71,448)
Cash and cash equivalents brought forward	1,206,555	1,278,003
Cash and cash equivalents carried forward	791,016	1,206,555
Cash at bank	757,795	
Cash awaiting investment	33,221	
	791,016	

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 directors have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The directors consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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 Investments

Current asset investments are initially recorded at cost at the date of acquisition. Listed investments are revalued to market value at the reporting date based on publicly traded prices.

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

1.11 Debtors

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

1.12 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.

1.13 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.

1.14 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.

1.15 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.

1.16 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 the Financial Statements

2. Donations and legacies

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Subscriptions	510,680	-	510,680	502,627
Tax recoverable on subscriptions	95,643	-	95,643	104,648
Board of Deputies	-	7,038	7,038	7,174
Legacies and general donations	12,249	-	12,249	45,339
Refurbishment	810	-	810	813
Designated Legacy Fund	58	-	58	232,351
Grant Received	1,089	-	1,089	9,304
Lviv fund	-	5,100	5,100	2030
Care	-	5,558	5,558	1,895
William Walford Grant - Educational	-	520	520	375
Rabbi Discretionary Fund	-	13,981	13,981	15,537
Music and Religion	-	-	-	15,100
Czech and Slovak fund	-	200	200	275
Bereavement fund	-	400	400	90
Etz Hayim (Gallery)	187	-	187	-
YKA current year appeal	-	32,799	32,799	40,539
HMD Fund	-	-	-	-
AV Fund	-	-	-	600
Funeral Expenses scheme	6,247	-	6,247	12,081
Sundry	3,524	-	3,524	3,779
	630,487	65,596	696,083	994,557
Total 2022	910,942	83,615	994,557	

3. Other Trading Activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Lettings	1,786	-	1,786	1,162
Advertising Davar	1,308	-	1,308	1,208
	3,094	-	3,094	2,370
Total 2022	2,370	-	2,370	

Notes to the Financial Statements (cont'd)

3a. Investments

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Small Hall letting	35,000	-	35,000	35,000
Interest Received	9,803	-	9,803	-
	44,803	-	44,803	35,000
Total 2022	35,000	-	35,000	

3b. Charitable Activities Income

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Wedding and Bar/Batmitzvah fees	13,377	-	13,377	10,300
Education Income	7,093	-	7,093	8,368
	20,470	-	20,470	18,668
Total 2022	18,668	-	18,668	

Notes to the Financial Statements (cont'd)

4a. Cost of Direct Charitable Activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Ministerial salary, pension and expenses	182,152	-	182,152	154,952
Religious Services	11,910	-	11,910	3,952
Education and development	20,189	-	20,189	22,257
Newsletter and publicity	13,615	-	13,615	9,389
Affiliation fee Liberal Judaism	145,569	-	145,569	144,296
Care	30,983	7,756	38,739	37,758
Flower fund	-	-	-	97
Bereavement	-	505	505	686
Lviv Fund	-	3,500	3,500	-
Rabbi Dis Fund	-	8,428	8,428	6,460
Music and Religion	-	1,414	1,414	4,109
Clifford Hymans Trust	-	576	576	576
William Walford Grant Educational	-	850	850	1,345
Czech and Slovak	-	192	192	1,753
Judaica (Scroll)	-	-	-	35,846
HMD Fund	-	-	-	-
Board of Deputies	-	7,174	7,174	6,042
Funeral Expenses Scheme	30,648	-	30,648	16,803
Events and groups	-	-	-	-
YKA current year	-	32,799	32,799	40,539
Refurbishment Fund	16,208	-	16,208	4,192
Designated Legacy / New membership system	9,722	-	9,722	7,500
AV Fund	-	-	-	7,925
	460,996	63,194	524,190	506,477
Total 2022	392,930	113,547	506,477	

Notes to the Financial Statements (cont'd)

4b. Support costs for Charitable Activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Administration expenses including staff salaries	128,631	-	128,631	128,833
Premises	74,440	-	74,440	72,082
Bank charges	1,711	-	1,711	843
Management charges	1,525	-	1,525	-
Depreciation	13,565	-	13,565	11,187
Governance costs	8,920	-	8,920	10,280
	228,792	-	228,792	223,225

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

5. Auditor's Remuneration

The auditor's remuneration amounts to £8,920 (2022: £10,280).

6. Staff costs

	2023	2022
	£	£
Salaries and Wages	278,806	286,846
Social Security Costs	22,491	22,626
Pension costs	13,100	13,415
	314,397	322,887

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

Number of employees

	2023	2022
Trustees	9	10
Rabbis	2	2
Administration	5	5
Other	26	25
	42	42

The number of higher paid employees was:	2023	2022
In the band £60,001 - £70,000	1	1
In the band £70,001 - £80,000	1	-

There are two members of key management personnel within the charity. During the year, they received remuneration of £155,895 in total (2022: £150,401) including salary and employer's contributions to national insurance and pensions.

Notes to the Financial Statements (cont'd)

7a. Tangible fixed assets

	Land and Buildings Freehold	Small Hall	Fixtures, Fittings & Equipment	Religious Regalia	Total
	£	£	£	£	£
Cost					
At 1 April 2022	3,000,000	420,000	66,191	35,846	3,522,037
Additions	-	-	-	-	-
At 31 March 2023	3,000,000	420,000	66,191	35,846	3,522,037
Depreciation					
At 1 April 2022	-	-	32,607	-	32,607
Charge for the year	-	-	13,564	-	13,564
At 31 March 2023	-	-	46,171	-	46,171
Net book values					
At 31 March 2023	3,000,000	420,000	20,020	35,846	3,475,866
At 1 April 2022	3,000,000	420,000	33,584	35,846	3,489,430

7b. Fixed asset investments

	Listed investments	Cash	Total
	£	£	£
Cost or valuation			
Cash invested	-	500,000	500,000
Additions	481,286	(481,286)	-
Disposals	(14,036)	14,036	-
Interest and Dividends	-	1,996	1,996
Management charges	-	(1,525)	(1,525)
Realised gains	51	-	51
Unrealised gains	6,401	-	6,401
At 31 March 2023	473,702	33,221	506,923

8. Current Asset Investments

	2023	2022
	£	£
Cash equivalent on deposit	417,354	413,000
	417,354	413,000

Notes to the Financial Statements (cont'd)

9. Debtors

	2023	2022
	£	£
Subscriptions due	16,874	16,313
Gift Aid recoverable	12,460	12,808
Other debtors & prepayments	26,466	3,171
	55,800	32,292

10. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Taxation and social security	9,472	6,846
Other creditors and accruals	108,085	56,170
	117,557	63,016

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

	2023	2022
	£	£
Small Hall Deposit	15,000	15,000
	15,000	15,000

12. Provisions

	2023	2022
	£	£
Building repair works	75,000	75,000
	75,000	75,000

Notes to the Financial Statements (cont'd)

13. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Tangible fixed assets	3,440,020	-	3,440,220
Long term liabilities	(90,000)	-	(90,000)
Current assets	1,689,841	83,877	1,773,718
Current liabilities	(117,557)	-	(117,557)
	4,922,304	83,877	5,006,181

Analysis of net assets between funds (prior year)

	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Tangible fixed assets	3,489,430	-	3,489,430
Long term liabilities	(90,000)	-	(90,000)
Current assets	1,572,675	79,172	1,651,847
Current liabilities	(63,016)	-	(63,016)
	4,909,089	79,172	4,988,261

Notes to the Financial Statements (cont'd)

14. Restricted funds

	Brought forward 1 April 2022	Incoming resources	Outgoing Resources	Transfers between Unrestricted Funds	Carried forward 31 March 2023
	£	£	£	£	£
Judaica (Scroll)	19,670	-	-	-	19,670
Lviv Fund	4,983	5,100	(3,500)	-	6,583
Rabbis Discretionary	20,687	13,981	(8,428)	-	26,240
Music and Religion	11,016	-	(1,414)	-	9,602
Care	-	5,558	(7,756)	2,198	-
Clifford Hymans Trust	4,288	-	(576)	-	3,712
William Walford Grant Educational	4,722	520	(850)	-	4,392
Cheder Charity	296	-	-	-	296
Flower fund	-	-	-	-	-
Czech and Slovak	1,336	200	(192)	-	1,344
Bereavement	-	400	(505)	105	-
Frances Sacker Capital Fund	5,000	-	-	-	5,000
Board of Deputies	7,174	7,038	(7,174)	-	7,038
YKA	-	32,799	(32,799)	-	-
AV Fund	-	-	-	-	-
	79,172	65,596	(63,194)	2,303	83,877

Restricted funds (prior year)	Brought forward 1 April 2021	Incoming resources	Outgoing Resources	Transfers between Unrestricted Funds	Carried forward 31 March 2022
	£	£	£	£	£
Judaica (Scroll)	55,516	-	(35,846)	-	19,670
Lviv Fund	2,953	2,030	-	-	4,983
Rabbis Discretionary	11,610	15,537	(6,460)	-	20,687
Music and Religion	25	15,100	(4,109)	-	11,016
Care	-	1,895	(8,169)	6,274	-
Clifford Hymans Trust	4,864	-	(576)	-	4,288
William Walford Grant Educational	5,692	375	(1,345)	-	4,722
Cheder Charity	296	-	-	-	296
Flower fund	-	-	(97)	97	-
Czech and Slovak	2,814	275	(1,753)	-	1,336
Bereavement	-	90	(686)	596	-
Frances Sacker Capital Fund	5,000	-	-	-	5,000
Board of Deputies	6,042	7,174	(6,042)	-	7,174
YKA	-	40,539	(40,539)	-	-
AV Fund	-	600	(7,925)	7,325	-
	94,812	83,615	(113,547)	14,292	79,172

Notes to the Financial Statements (cont'd)

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.

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 the Financial Statements (cont'd)

15. Unrestricted funds

	Brought forward 1 April 2022	Incoming resources	Outgoing Resources	Transfers (to) from Restricted Funds	Gain on investments	Carried forward 31 March 2023
	£	£	£	£	£	£
Funeral	95,021	-	-	-	-	95,021
Refurbishment	119,193	810	(16,208)	-	-	103,795
Designated Legacy	1,014,283	58	(9,720)	-	-	1,004,621
General fund	3,680,592	697,986	(663,860)	(2,303)	6,452	3,718,867
	4,909,089	698,854	(689,788)	(2,303)	6,452	4,922,304

Unrestricted funds (prior year)	Brought forward 1 April 2021	Incoming resources	Outgoing Resources	Transfers (to) from Restricted Funds	Transfers between Unrestricted Funds	Carried forward 31 March 2022
	£	£	£	£	£	£
Funeral	75,021	-	-	-	20,000	95,021
Refurbishment	122,572	813	(4,192)	-	-	119,193
Designated Legacy	789,432	232,351	(7,500)	-	-	1,014,283
General fund	3,585,531	733,816	(604,463)	(14,292)	(20,000)	3,680,592
	4,572,556	966,980	(616,155)	(14,292)	-	4,909,089

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 £13,100 (2022: £13,415). At the reporting date, £1,139 (2022: £921) 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.