

Company registration number: 08356706

Charity registration number: 1150678

WIMBLEDON AND DISTRICT SYNAGOGUE

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

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**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees + Council (Nov 2019 – Nov 2020)

Mr Irving Childs - Chair (Deceased April 2020)
Mr Robert Glaser - Acting Chair (April 2020)
Mrs Marian Conn - Hon Secretary (Co-opted Feb. 2020)
Mr Anthony Salem - Hon Treasurer (Co-opted Feb. 2020)
Mrs Stella Mason
Mr Roberto Lampi
Mrs Carra Kane
Mrs Ruth Bragman
Mrs Wendy Levy
Mrs Camilla McGill
Mr Jeff Ehrenkranz
Mr Adam Parker
Mr Jack Steinert
Mrs Susan Bennett
Ms Liat Korduene-Hearn
Mrs Hilary Leek - (Co-opted May 2020)

Vice President - Mr Anton Fishman

Trustees + Council (Dec 2020 – to date)

Mr Robert Glaser - Chair
Dr Yvonne Mason & Mrs Sharon Coussins - Hon Secretaries
Mr Anthony Salem - Hon Treasurer
Mrs Stella Mason
Mrs Ruth Bragman
Mrs Wendy Levy
Mrs Camilla McGill
Mr Jack Steinert
Mrs Susan Bennett
Mrs Hilary Leek
Mr Julian Hunt
Ms Agatha Lysbeth Fox

Vice Presidents - Mr Anton Fishman & Mr Andrew Arwas

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

REFERENCE AND ADMINISTRATIVE DETAILS

Company Registration Number	08356706
Charity Registration Number	1150678
Principal and Registered Office	1 Queensmore Road Wimbledon London SW19 5QD
Bankers	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ
Independent Examiner	Harmer Slater Limited Salatin House 19 Cedar Road Sutton Surrey SM2 5DA

WIMBLEDON AND DISTRICT SYNAGOGUE (A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

The trustees (who are also Directors for the purposes of the Companies Act 2006) present their annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

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

Structure, governance and management

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

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

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

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

In November, we welcomed Rabbi Adrian Schell as our new full time rabbi.

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

WIMBLEDON AND DISTRICT SYNAGOGUE (A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

External Affiliations

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

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

Risk Management

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

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

Articles of Association, objects and policies

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

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

Ancillary Activities

A number of committees and action groups operate within the community and report to the Synagogue council. The remits of these groups included (but are not limited to): Cultural events and activities, Membership services, Security, Israel, Education, Communications, Youth, Adult Education, In house Library and Choir. There were no reports from the last two as the synagogue was closed throughout the year under review due to Government regulations regarding Covid-19. Members of the community acting in a voluntary capacity resource these activities.

WIMBLEDON AND DISTRICT SYNAGOGUE (A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

Financial Management

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

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

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

Financial Review

The movement in funds shows a surplus of £67,859 compared with a deficit in the previous year of £127,141. Unlike last year there were no material prior year adjustments. The surplus two years ago was £18,409 which is a more meaningful comparison. The only major item of capital expenditure has been the installation of web streaming equipment, which included cabling, cameras, a powerful PC with specialist software and a large TV monitor. This has allowed us to run Hybrid services with congregants both in the synagogue hall and participating remotely in their homes. The synagogue now has its own dedicated YouTube channel and zoom facilities.

The cash position has improved significantly from £207,281 to £285,319. The free cash position which excludes monies held within restricted funds now exceeds £210,000 and represents more than six months unrestricted expenditure, which as mentioned above has been our objective.

Investment policies and returns

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

The trustees have considered the most appropriate policy for investing funds and, as the charity only has modest cash reserves, any excess monies are placed in bank interest bearing accounts. The trustees consider that the return of such investments in the year to be satisfactory. However, this matter will be kept under regular review and will be dependent on future capital requirements over the next five years.

Plans for the future

The synagogue is progressively opening up to more members in line with government Covid guidelines. Bar and Bat Mitzvah are now taking place, but with a limited number of congregants. It is hoped that other activities such as school visits, talks etc will resume on a regular basis.

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

Trustees' Responsibility Statement

The trustees (who are also the directors of Wimbledon and District Synagogue for the purposes of company law) are responsible for preparing the financial statements in accordance with applicable law and UK Accounting Standards.

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

This report was approved by the trustees and signed on its behalf by:


.....
Mr Anthony Salem
Trustee and Honorary Treasurer

Date: 26.10.21

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WIMBLEDON AND DISTRICT SYNAGOGUE**

I report to the charity trustees on my examination of the accounts of Wimbledon and District Synagogue, charity number 1150678 for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Charitable Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Charitable Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charitable Company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

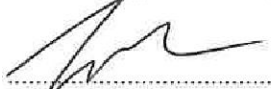
Independent examiner's statement

Since Charitable Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institution of Chartered Accountants England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of Wimbledon and District Synagogue as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



T W Slater ACA CTA
Harmer Slater Limited
Salatin House, 19 Cedar Road, Sutton, Surrey, SM2 5DA

Date: 26/10/2021

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021
(incorporating Income and Expenditure Account)**

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from:					
Voluntary income	5, 12	474,622	16,611	491,233	422,487
Charitable activities		25,446	-	25,446	37,563
Investment income (interest)		111	-	111	372
Total income		500,179	16,611	516,790	460,422
Expenditure on:					
Raising funds		1,564	-	1,564	11,920
Charitable activities	6, 12	425,772	21,595	447,367	575,643
Total expenditure		427,336	21,595	448,931	587,563
Transfers between funds		-	-	-	-
Net movement in funds		72,843	(4,984)	67,859	(127,141)
Reconciliation of funds:					
Total funds brought forward		1,135,624	1,691,716	2,827,340	2,954,481
Total funds carried forward		1,208,467	1,686,732	2,895,199	2,827,340

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

**(REGISTRATION NUMBER: 08356706)
BALANCE SHEET AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	2,733,249	2,780,351
Current assets			
Stocks		234	1,734
Other debtors		3,865	2,121
Cash at bank and in hand		285,319	207,281
		289,418	211,136
Creditors: Amounts falling due within one year	10	(53,718)	(30,397)
Net current assets		235,700	180,739
Total assets less current liabilities		2,968,949	2,961,090
Creditors: Amounts falling due after more than one year	11	(73,750)	(133,750)
Net assets		2,895,199	2,827,340
Funds of the charity:			
Restricted Funds	12	1,686,732	1,691,716
Unrestricted income funds	13	1,208,467	1,135,624
		2,895,199	2,827,340

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**


**(REGISTRATION NUMBER: 08356706)
BALANCE SHEET AS AT 31 MARCH 2021**

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

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at 31 March 2021 and of its net movement in funds for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the company.

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

The accounts on pages 8 to 20 were approved by the trustees on 26.10.21 and signed on their behalf by:


.....
Mr Anthony Salem
Trustee and Honorary Treasurer

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1 GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is shown on page 1.

2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

The functional currency of the charitable company is considered to be pounds sterling (£) because that is the currency of the primary economic environment in which the charitable company operates. The financial statements are presented in pounds sterling (£).

Wimbledon and District Synagogue meets the definition of a public benefit entity under FRS 102.

3 ACCOUNTING POLICIES

Going concern

No material uncertainties that may cast significant doubt about the ability of the charitable company to continue as going concern have been identified by the Trustees.

Exemption from preparing a cash flow statement

The accounts do not include a cash flow statement because the charity, as a small reporting entity (with incoming resources of less than £500,000), is exempt from the requirements to prepare such a statement under Charities SORP FRS 102.

Income

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

Deferred income represents membership subscriptions and education income received in advance relating to the following year.

Expenditure

Expenditure is charged to the Statement of Financial Activities on an accruals basis as a liability is incurred. Expenditure includes VAT as this cannot be recovered, and is classified under the headings of the statement of financial activities to which it relates.

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

Tangible fixed assets and depreciation

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

Asset class	Depreciation method and rate
Freehold property	2% straight line
Columbarium	Not depreciated
Fixtures and fittings	15% reducing balance
Computer equipment	33.33% reducing balance

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

Impairment of fixed assets

Fixed assets are subject to review for impairment when there is an indication of a reduction in their carrying value. Any impairment is recognised in the year in which it occurs in the corresponding Statement of Financial Activities category.

Pensions

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

Stock

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

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

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

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

4 TAXATION

As a charity, the Wimbledon and District Synagogue is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

5 VOLUNTARY INCOME

Voluntary Income - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Activities for generating funds	224	-	224
Other voluntary income	474,398	16,611	491,009
	<u>474,622</u>	<u>16,611</u>	<u>491,233</u>

Voluntary Income - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Activities for generating funds	22,384	-	22,384
Other voluntary income	334,130	65,973	400,103
	<u>356,514</u>	<u>65,973</u>	<u>422,487</u>

6 EXPENDITURE ON CHARITABLE ACTIVITIES

Expenditure on Charitable Activities - current year

	Staff cost 2021 £	Other costs 2021 £	Total costs 2021 £
Synagogue running costs	135,308	128,013	263,321
Building costs	-	3,283	3,283
Education expenditure	57,017	2,264	59,281
Other costs	-	121,482	121,482
	<u>192,325</u>	<u>255,042</u>	<u>447,367</u>

Other costs include independent examination and accounting fees of £1,800 (2020 - £1,800).

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

Expenditure on Charitable Activities - prior year

	Staff costs 2020 £	Other costs 2020 £	Total costs 2020 £
Synagogue running costs	117,980	141,507	259,487
Building costs	-	58,432	58,432
Education expenditure	56,003	3,010	59,013
Other costs	-	198,711	198,711
	<u>173,983</u>	<u>401,660</u>	<u>575,643</u>

7 TRUSTEES

None of the trustees received any remuneration or reimbursement of expenses during the year (2020 - None).

8 STAFF COSTS

Staff costs were as follows:

	2021 £	2020 £
Wages and salaries	184,327	165,929
Social security costs	<u>7,194</u>	<u>8,054</u>
	<u>191,521</u>	<u>173,983</u>

The average head count of employees during the year was 25 (2020 - 25) which includes part-time staff.

No employee received employee benefits of more than £60,000 during the year (2020 - None).

Key Management Personnel

No Key Management Personnel received remuneration during the year (2020 - None).

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

9 TANGIBLE FIXED ASSETS

	Freehold property £	Grave spaces £	Fixtures and fittings £	Columb- arium £	Total £
Cost					
At 1 April 2020	2,886,517	71,250	428,023	7,140	3,392,930
Additions	-	-	29,504	-	29,504
Disposals	-	(1,250)	-	-	(1,250)
At 31 March 2021	<u>2,886,517</u>	<u>70,000</u>	<u>457,527</u>	<u>7,140</u>	<u>3,421,184</u>
Depreciation					
At 1 April 2020	330,364	-	282,215	-	612,579
Charge for the year	47,460	-	27,896	-	75,356
At 31 March 2021	<u>377,824</u>	<u>-</u>	<u>310,111</u>	<u>-</u>	<u>687,935</u>
Net book value					
At 31 March 2021	<u>2,508,693</u>	<u>70,000</u>	<u>147,416</u>	<u>7,140</u>	<u>2,733,249</u>
At 31 March 2020	<u>2,556,153</u>	<u>71,250</u>	<u>145,808</u>	<u>7,140</u>	<u>2,780,351</u>

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

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	13,255	6,404
Accruals	1,800	1,800
Deferred income	<u>38,663</u>	<u>22,193</u>
	<u>53,718</u>	<u>30,397</u>

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

11 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	2021 £	2020 £
Loans from Members	-	60,000
Loan from Jewish Joint Burial Society*	73,750	73,750
	<u>73,750</u>	<u>133,750</u>

*The JJBS loan is not wholly repayable within five years.

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

12 RESTRICTED FUNDS

Restricted funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
New building extension fund	1,599,995	-	-	1,599,995
Kitchen fund	4,129	-	(619)	3,510
Specific wish list items	15,919	11,047	(12,325)	14,641
Harry Urban Holocaust room	2,964	-	(445)	2,519
Nursery fund	6,048	-	-	6,048
Scroll fund	(95)	500	(250)	155
Education general fund	6,999	454	(604)	6,849
Bob Shafritz memorial fund	11,782	-	(300)	11,482
Jean Harff fund	1,850	-	(248)	1,602
Harry Chaytow fund	2,284	3,200	-	5,484
Cherkassy	5,002	-	(5,000)	2
Rabbi's discretionary fund	1,306	350	-	1,656
Memorial book fund	1,285	900	-	2,185
Youth worker fund	5,408	-	-	5,408
Food for thought	186	-	-	186
Schools visit fund	7,781	-	(1,003)	6,778
South London Israel forum	16,357	160	(102)	16,415
Memorial lecture fund	699	-	(699)	-
Library	1,817	-	-	1,817
Total	<u>1,691,716</u>	<u>16,611</u>	<u>(21,595)</u>	<u>1,686,732</u>

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

Restricted funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
New building extension fund	1,603,793	45,150	(48,948)	1,599,995
Kitchen fund	6,724	-	(2,595)	4,129
Specific wish list items	17,556	-	(1,637)	15,919
Harry Urban Holocaust room	4,826	-	(1,862)	2,964
Nursery fund	6,425	-	(377)	6,048
Scroll fund	405	190	(690)	(95)
Education general fund	5,997	2,776	(1,774)	6,999
Bob Shafritz memorial fund	12,204	-	(422)	11,782
Jean Harff fund	2,100	-	(250)	1,850
Harry Chaytow fund	2,079	806	(601)	2,284
Cherkassy	5,002	-	-	5,002
Rabbi's discretionary fund	1,250	150	(94)	1,306
Memorial book fund	585	700	-	1,285
Youth worker fund	5,408	-	-	5,408
Food for thought	186	-	-	186
Schools visit fund	8,688	670	(1,577)	7,781
South London Israel forum	1,005	15,399	(47)	16,357
Memorial lecture fund	699	-	-	699
Library	1,685	132	-	1,817
Total	1,686,617	65,973	(60,874)	1,691,716

**WIMBLEDON AND DISTRICT SYNAGOGUE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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

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

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

The scroll fund pays for new Torah scrolls.

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

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

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

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

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

13 UNRESTRICTED INCOME FUNDS

Unrestricted income funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	1,135,624	500,179	(427,336)	1,208,467
Designated funds	-	-	-	-
Total	1,135,624	500,179	(427,336)	1,208,467

**WIMBLEDON AND DISTRICT SYNAGOGUE
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**NOTES TO THE FINANCIAL STATEMENTS
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Unrestricted income funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
General funds	1,267,864	394,449	(526,689)	1,135,624
Designated funds	-	-	-	-
Total	<u>1,267,864</u>	<u>394,449</u>	<u>(526,689)</u>	<u>1,135,624</u>

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,118,141	1,615,108	2,733,249
Current assets	217,794	71,624	289,418
Creditors due within one year	(53,718)	-	(53,718)
Creditors due in more than one year	(73,750)	-	(73,750)
Total net assets	<u>1,208,467</u>	<u>1,686,732</u>	<u>2,895,199</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	1,163,643	1,616,708	2,780,351
Current assets	136,128	75,008	211,136
Creditors due within one year	(30,397)	-	(30,397)
Creditors due in more than one year	(133,750)	-	(133,750)
	<u>1,135,624</u>	<u>1,691,716</u>	<u>2,827,340</u>

15 ANALYSIS OF CHANGE IN NET DEBT

	Balance at 1 April 2020 £	Cash flow £	Balance at 31 March 2021 £
Cash at bank	<u>207,281</u>	<u>78,038</u>	<u>285,319</u>

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16 LIMITED BY GUARANTEE

The trustees are all members of the Company and collectively comprise the Management Committee, which is the governing body of the Company. The Management Committee is elected at the Company's Annual General Meeting. Appointments to the Committee may be made by its members during the year, in accordance with the Company's Articles of Association. Members are liable for the Company's liabilities and debts whilst being a member and up to one year after ceasing being a member for those transactions entered before that date, to a maximum of £1.

17 PENSION SCHEME

The charitable company contributes to a defined contribution pension scheme for its employees. The pension cost charge for the period represents contributions payable by the charitable company to the respective scheme and amounted to £3,526 (2020: £1,971).

There were no prepaid or outstanding contributions at the year end (2020: £Nil).