

Ealing Liberal Synagogue
Trustee's report and financial statements
For the year ended 31 March 2021

Ealing Liberal Synagogue

Contents

	Page
Legal and administrative information	1
Trustees report	2 - 6
Independent examiners' report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 15

Ealing Liberal Synagogue

Legal and administrative information

Charity number	1037099
Business address	Lynton Avenue London W13 0EB
Trustee	The charity has been given a dispensation by the charity commission from publishing the names of its trustees.
Independent Examiner	Arvind Joshi FCA, CTA, DChA Levy + Partners Limited Chartered Accountants 7-8 Ritz Parade Western Avenue London W5 3RA
Bankers	National Westminster Bank Plc 1 The Mall Ealing London W5 2PL Santander Bootle Merseyside LE30 4GB

Ealing Liberal Synagogue

Report of the Trustees For the year ended 31 March 2021

The trustees present their report and the financial statements for the year ended 31 March 2021.

Structure, governance and management

Ealing Liberal Synagogue (ELS) is governed by its Constitution & Rules as revised at an AGM on 15th November 2020. Its property and affairs are under the governance and control of a Council. The Council consists of a President, 2 Vice Presidents, ex officio the Minister (Rabbi), the Chair and 9 ordinary members. The Council has the power to appoint the Minister and other employees, notably the Administrator. ELS's property is vested in the Official Custodian. ELS is affiliated to Liberal Judaism..

Objectives

In summary these are:

- a) The advancement of Liberal Judaism;
- b) Provision of religious services;
- c) Provision of place of worship;
- d) Provision of services and classes for children;
- e) Arranging for burial and cremation of members;
- f) Enabling solemnisation of marriages;
- g) Performing other religious, communal and charitable duties including a Memorial Welfare Fund;
- h) Carrying out other activities relative to above.

Achievements and performance

Membership

	March 2021	March 2020
Full members	136	149
Friends	30	34
Young adults	4	11
Affiliates	1	1
Total	171	195

This year our membership has decreased significantly with many members moving away and 3 passing away. Because of lockdown we had very few enquiries by prospective members. We have however worked hard to look after our members, contacting them frequently and helping out where necessary. Starting services on line we have been able to see a core group of members regularly at Shabbat and High Holy Days.

Services

Our Rabbi retired in August 2020 and all services were provided on an ad hoc basis until our new Rabbi took up her formal appointment in January 2021. Throughout the year all regular services took place on-line, including all the High Holy Day services which were conducted using the Zoom webinar platform and included full music content specially recorded by our choir and in which many Members from Ealing and Reading Synagogues were able to actively participate. Despite the pandemic, all major festivals continue to be celebrated and most minor ones, although these latter were often celebrated on the nearest Shabbat rather than on the precise Hebrew date. We continue to have a regular group of attenders at Erev Shabbat services. The synagogue also has an excellent team of lay leaders who lead services when the Rabbi is absent.

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2021

Education

Cheder: All Cheder sessions have been held on Zoom, led by the Rabbi and Head Teacher (who is also a student Rabbi). These were well attended, but the students missed meeting each other in person.

Adult Education: Torah study sessions were held once a month just before the Shabbat morning service. With a dwindling number of people attending these, they have been replaced by once-weekly 'gaining confidence in Hebrew reading classes' which have become very successful with a strong core group.

Social/Welfare/Pastoral

During Lock Down, weekly telephone calls were made to a small group of our members who either lived alone or did not have Zoom access, to enable them to stay in touch with ELS. Condolence cards were sent to our bereaved members, and birthday cards when appropriate. The Rabbi offers pastoral support to congregants, and she also provides a regular Thursday on-line 'tea and chat' which has a small core group but to which all members are welcome to join in at any time.

ELS Premises

During April 2020 Creative Minds Nursery was closed due to Covid-19. It was possible to have all the radiators in the main halls, large kitchen and toilets replaced during this time. A new extractor fan was installed in the kitchen and wall fan heaters in the main hall. It then became necessary to install a new Boiler in November 2020. However, continuing problems with heating the building will be addressed in the next financial year.

In May 2020 new flooring was laid in the toilets

Creative Minds Nursery continued to be the sole occupants of the building during Lockdown. The Administrator, who was working from home throughout this period, made regular visits to check on the building.

Health & Safety/Maintenance

The annual gas safety, fire extinguisher, CCTV and portable electrical equipment checks were carried out in addition to routine maintenance. Six monthly Asbestos Management inspections are undertaken.

A Covid-19 Risk Assessment Officer was appointed, who together with a small team, has taken responsibility for ensuring the Synagogue premises remain Covid-secure and that appropriate risk assessments take place when needed.

Security

Due to the Covid-19 legislation, and the subsequent lockdowns, there have not been any synagogue services or educational/social events in the synagogue building since March 2020. To this end we have not engaged any paid private security during this period nor applied for any government safety grant via the CST. The building remains protected by CCTV and we have experienced good support and engagement from the local police.

Lettings

The regular Yoga classes which had taken place in the Sanctuary were suspended during the pandemic (although will hopefully restart when appropriate). ELS's only remaining letting was to Creative Minds Nurseries (CMN) under a long-term lease expiring in 2025. Due to the Covid pandemic, it was agreed that one month's rental due from CMN was waived and a second month's rent deferred (and has subsequently been paid). In February 2021 rent review negotiations commenced with CMN to agree an increased rent for the period commencing in September 2021 and ending in summer 2025.

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2021

General Administration

During Lockdown the Administrator worked largely from home but she was able to visit the building regularly. In January 2021 she gave notice that she would be retiring later in the year and the recruitment process for her successor began in March.

The Cleaner and Gardener were retained from the beginning of Lockdown.

Communication

Regular updates are circulated by email.

Liberal Judaism

ELS are affiliated to Liberal Judaism (LJ) which has 39 communities in the UK, the Republic of Ireland and Denmark.

Interfaith

Our Rabbi has made connections and become a member of Hounslow Friends of Faith as well as being involved with community events with Ealing Council such as participating in the Holocaust Memorial Day service. She has also participated in the Liberal Jewish Biennial and curated the launch of the Lily's Legacy Exhibition at the Weiner Library.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and activities and in planning future activities. It is the judgement of the Trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning programmes for the charity.

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2021

Financial review

This year's total income of £153,003 was £7,643 less than the previous year's, principally due to loss of rental income referred to above in the Lettings section, a fall in general donations, and reduced dividend income from our investments. These significant decreases were partially offset by a final tranche of £13,786 from the du Broff legacy, an increase in Gift Aid (reflecting generous donations in the previous year), and a delayed contribution from the Community Security Trust (CST).

The apparent dramatic fall in expenditure compared with the previous financial year is largely due to the fact that last year's financial statements included an unexpected extra £62,384 cost of dealing with asbestos decontamination. Taking this into account, this year's expenditure is still £19,093 less than last year's. This reduction is almost entirely accounted for by the dramatic decrease in security costs already referred to together with a four-month period where we did not employ a Rabbi and all services were instead provided on an ad hoc basis.

Our investments, which had fallen drastically in value at the start of the Covid-19 pandemic, have shown a slow but steady recovery. Council continues to keep their performance and value under frequent review. In May 2020 when there was a predicted fall in rental income and a concern about our cash flow, Council decided not to sell any investments at a time when their value had decreased, but instead ask ELS Members to make interest-free loans available if needed. A total of £12,000 was accepted; fortunately there has been no need to use this and the amount will be repaid in the next financial year.

It is anticipated that rental income will increase in the next financial year when a new agreement is negotiated with Creative Minds Nurseries, and that investment values and dividends will return to pre-Covid levels. Members' subscription fees will be increased in keeping with inflation. Purchase of new audio-visual equipment to allow for multi-access services (simultaneously on-line and in-person at the re-opened Synagogue) will be at least partly funded by appropriate fund-raising.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

- 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 UK 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 charity will continue in operation.

Ealing Liberal Synagogue

Report of the Trustees For the year ended 31 March 2021

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Council on: 9 November 2021 and signed on their behalf by:

Trustee

A handwritten signature in black ink, appearing to read "Michael W. Smith", with a long horizontal flourish extending to the right.

Ealing Liberal Synagogue

Independent examiner's report to the trustees on the unaudited financial statements of Ealing Liberal Synagogue.

I report on the accounts of Ealing Liberal Synagogue for the year ended 31 March 2021 which are set out on pages 2 to 15.

Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the - Charities Act") and that an independent examination is needed.

It is my responsibility to:

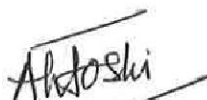
- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Charities; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Arvind L. Joshi FCA, CTA, DChA

Levy + Partners Limited

Chartered Accountant

7-8 Ritz Parade

Western Avenue

London

W5 3RA

Date: 9 November 2021

Ealing Liberal Synagogue

Statement of financial activities

For the year ended 31 March 2021

	Notes	2021 Total £	31/03/20 Total £
Income			
Voluntary income	2	101,117	96,314
Activities for generating funds	3	39,252	47,627
Investment income	4	12,634	16,705
Total income		<u>153,003</u>	<u>160,646</u>
Expenditure			
Direct Synagogue expenditure	5	67,068	92,108
Governance costs	6	66,215	122,652
Total expenditure		<u>133,283</u>	<u>214,760</u>
Net movement in funds before other recognised gains and losses		19,720	(54,114)
Other recognised gains and losses			
Gains/(Losses) on investment assets		25,220	(63,743)
Net movement in funds		44,940	(117,857)
Total funds brought forward		641,143	759,000
Total funds carried forward		<u>686,083</u>	<u>641,143</u>

The notes on pages 10 to 15 form an integral part of these financial statements.

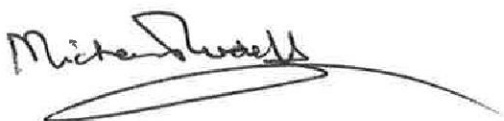
Ealing Liberal Synagogue

Balance sheet as at 31 March 2021

	Notes	£	31/03/21 £	£	31/03/20 £
Fixed assets					
Tangible assets	8		400,915		401,144
Investments	9		264,700		239,480
			<u>665,615</u>		<u>640,624</u>
Current assets					
Stocks		48		48	
Debtors	10	137		137	
Cash at bank and in hand		51,637		21,691	
		<u>51,822</u>		<u>21,876</u>	
Creditors: amounts falling due within one year	11	(31,353)		(21,357)	
Net current assets			20,469		519
Net assets			<u>686,084</u>		<u>641,143</u>
The funds of the charity:	13				
Unrestricted income funds			286,084		241,143
Revaluation reserve			400,000		400,000
Total charity funds			<u>686,084</u>		<u>641,143</u>

The financial statements were approved by the Trustees and signed on behalf of the Council by:

Trustee



Date: 9 November 2021.

The notes on pages 10 to 15 form an integral part of these financial statements.

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year. The transition to FRS 102 has resulted in no changes in accounting policies to those applied previously.

1.1. Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable except subscriptions and Gift Aid Tax claims, which are recognised on received basis. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises 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.

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2021

1.4. 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 or valuation less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Nil
Fixtures, fittings and equipment	-	20% reducing balance basis

1.5. Investments

Investments held as fixed assets are stated at fair value.

1.6. Stock

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

1.7. Going concern

The financial statements have been prepared on the assumption that the charity is able to carry on operations as a going concern, which trustees consider appropriate having regard to the circumstances.

2. Voluntary income

	2021 Total £	2020 Total £
Legacies	13,786	10,000
Subscriptions	46,664	46,372
LJ Cemetery Scheme annual fee	6,871	6,380
Tax recoverable on subscriptions	14,288	10,847
General donations	7,983	15,219
High Holiday appeal	2,790	5,055
High Holy Day Visitors	1,275	795
CST Contributions	5,207	1,144
Other income	2,253	502
	<u>101,117</u>	<u>96,314</u>

3. Activities for generating funds

	2021 Total £	2020 Total £
Hall lettings	39,252	46,037
Events	-	1,590
	<u>39,252</u>	<u>47,627</u>

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2021

4. Investment income

	2021 Total £	2020 Total £
Income from investments	12,621	16,705
Bank interest receivable	13	-
	<u>12,634</u>	<u>16,705</u>

5. Direct Synagogue expenditure

	2021 Total £	2020 Total £
Ministers' salary, pension and expenses	26,547	46,644
LJ Capitation	10,432	10,290
LJ Cemetery Scheme	1,934	6,507
LJ Funeral expenses	945	780
Religion school	4,224	3,736
Printing, postage and stationery	2,454	2,168
Events	-	1,686
High Holiday and other Services costs	13,123	2,520
Charity donations and gifts	4,799	4,797
Training costs	225	1,419
Security costs	2,385	11,561
	<u>67,068</u>	<u>92,108</u>

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2021

6. Governance costs

	2021 Total £	2020 Total £
Wages & salaries	20,992	20,215
Heating, lighting & water	5,962	6,629
Repairs & maintenance	16,206	13,380
Asbestos decontamination	4,570	62,384
Gardening	1,612	1,809
Insurance	7,238	6,576
Cleaning	3,719	3,959
Accountancy & payroll fees	2,052	2,160
Computer expenses	989	1,102
Telephone	1,072	891
Waste collection costs	755	896
Caretaker costs	164	1,640
Sundries	350	725
Health and Safety	305	-
Depreciation on furniture & office equipment	229	286
	<u>66,215</u>	<u>122,652</u>

7. Employment costs

	2021 £	2020 £
Wages and salaries	<u>66,208</u>	<u>59,231</u>

Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

2021 Number	2020 Number
<u>1.3</u>	<u>1.3</u>

7.1. Trustees' remunerations and benefits

Trustees' received no remunerations or other benefits during the year. (2020: Nil)

Trustees' expenses

Trustees' received no reimbursements of expenses during the year. (2020: Nil).

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2021

8. Tangible fixed assets

	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 April 2020 and At 31 March 2021	400,000	14,931	414,931
Depreciation			
At 1 April 2020	-	13,787	13,787
Charge for the year	-	229	229
At 31 March 2021	-	14,016	14,016
Net book values			
At 31 March 2021	400,000	915	400,915
At 31 March 2020	400,000	1,144	401,144

The Charity's freehold land and buildings were revalued professionally at the year end, at £400,000 on the open market value. It was previously valued professionally in September 2006 at £275,000 on open market value.

9. Fixed asset investments

	Total £
Valuation	
At 1 April 2020	239,480
(Loss) on investments	25,220
At 31 March 2021	264,700

10. Debtors

	Year ended 31/03/21	Year ended 31/03/20
Prepayments	137	137

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2021

11. Creditors: amounts falling due within one year	Year ended 31/03/21 £	Year ended 31/03/20 £
Other taxes and social security	413	19
Short Term Loan	12,000	-
Subscriptions received in advance	11,851	8,199
Rent deposit	5,364	5,364
Rent received in advance	-	6,050
Accruals	1,725	1,725
	<u>31,353</u>	<u>21,357</u>

12. Related party transactions

There was no related party transactions during the year.

13. Analysis of net assets between funds

	Total funds £
Fund balances at 31 March 2021 as represented by:	
Tangible fixed assets	400,915
Investment assets	264,700
Current assets	51,822
Current liabilities	(31,353)
	<u>686,084</u>

14. Funds

	At 1 April 2020 £	Incoming resources £	Outgoing resources £	Gain on revaluation of tangible fixed assets £	At 31 March 2021 £
Charity funds	<u>641,143</u>	<u>153,003</u>	<u>(133,282)</u>	<u>25,220</u>	<u>686,084</u>