

**The  
West London  
Synagogue of  
British Jews**

**Annual Report and Financial  
Statements**

31 December 2021

Company Limited by Guarantee  
Registration Number  
08578248 (England and Wales)

Charity Registration Number  
1155821

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## Reference and administrative details

<b>Trustee management board</b>	Andrew Stone (Chairman) David Marks (Honorary Treasurer) Bradley Altberger Liliane Chan (resigned 30 September 2021) David Chapman (resigned 22 June 2021) Timothy Angel CBE Joan Arnold Tamara Barnett Alison Edelshain Vivien Feather (appointed 23 March 2021; resigned 30 September 2021) David Gasperow Joseph Lennard (appointed 22 June 2021) Lady Hannah Lowy-Mitchell Remy Maisel (appointed 22 June 2021) Julian Markson (appointed 11 May 2021) Sylvia Mingay Wendy Pollecoff (appointed 1 January 2021) Steven Rowe (resigned 17 March 2021) Richard Slowe Isabelle Tarsh Margaret Thurer Peter Vogl
<b>Executive Director</b>	Stewart Sether
<b>Registered office</b>	33 Seymour Place London W1H 5AU
<b>Company registration number</b>	08578248 (England and Wales)
<b>Charity registration number</b>	1155821
<b>Auditor</b>	Buzzacott LLP 130 Wood Street London EC2V 6DL
<b>Principal bankers</b>	Barclays Bank PLC 99 Hatton Garden London EC1N 8DN

The Trustees present their annual report together with the audited financial statements of the Company for the year ended 31 December 2021.

This annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

### **Objectives and activities**

#### ***Public benefit***

In formulating the charity's aims and in planning the work of the members of the Community, the trustees have had regard to the general guidance published by the Charity Commission on public benefit.

#### ***Strategies for achieving objectives***

The objectives and activities of the Synagogue are:

- ◆ to promote and foster Judaism by the provision and maintenance of a public place of worship, following the principles of reform Judaism.
- ◆ to promote and co-ordinate the education and religious instruction of Jews.
- ◆ to perform such other charitable activities for the public benefit, and in particular for the benefit of the Jewish people in the UK, Israel or elsewhere in the world, which may be charitable according to the laws of England and Wales.
- ◆ to promote other cultural activities, which will contribute to communal development and unity.

In February 2020, we decided to suspend our membership of Movement for Reform Judaism. We have maintained a dialogue with the Movement and will communicate further with our congregants in due course. For the avoidance of doubt, this decision does not affect our adherence to the principles and rituals of reform Judaism.

The Synagogue sets out to stimulate the development of a thriving, welcoming Jewish community, which provides formal and informal opportunities for spiritual, religious, and communal expression built on life-long learning through all cycles of members' lives. We aim to put the Synagogue at the heart of London Jewish life and to provide thoughtful leadership to the wider Jewish and non-Jewish communities.

## **Objectives and activities (continued)**

### ***Strategies for achieving objectives (continued)***

The Synagogue has a subscription paying membership, which sustains part of the Synagogue's activities. The subscription income is supplemented by income derived from a funeral expenses scheme and conducting of non-member funerals together with the sale of grave plots. The Synagogue also generates income from property, the letting of room space and significant donations from members and charitable foundations. Synagogue members are encouraged to make voluntary contributions to the Board of Deputies of British Jews which are collected and paid over to the Board of Deputies. The Synagogue also acts as a resource for the wider community and continues to develop activities in the areas of education and outreach with both adults and young people.

The Trustees have referred to the Charity Commission's general guidance on Public Benefit when reviewing the Synagogue's aims and objectives and in planning its future activities. Substantial public benefit arises from the activities of The West London Synagogue. There is a strong emphasis on education and the provision of support for the elderly and infirm. Burial and cremation services are provided to the wider Jewish community. The Synagogue also works for intra community and interfaith harmony, especially with the two other Abrahamic faiths, Christianity, and Islam. The Synagogue maintains a grade 2 listed building, which it makes available to the whole Community.

## **Strategic report**

### ***Achievements and performance***

#### ***Main achievements of the Company***

During 2021, we continued to operate under difficult pandemic circumstances, attempting as best we could to adapt as the impact varied. Our aim was to retain community engagement whilst recognising that things were unlikely ever to revert to how they were, pre-pandemic. Our wonderful groups of volunteers, dedicated staff, and hard-working Board all faced new challenges to which to respond. We had a refreshed fund-raising campaign, which was rewarded by amazing generosity from many congregants, and which will provide a base for the future.

#### ***Fundraising activities and income generation***

We hold an annual High Holy Day appeal which raised £110,000 in 2021 (2020 – £137,000). We continue to receive donations towards the cost of restoring the fabric of our beautiful Sanctuary. Our new and refreshed Patrons' programme was launched with very satisfactory results on which we will build for the future. We will be launching our President's Circle, a new initiative, in 2022. We also received various grants from external trusts and foundations, mainly for our Social Care and Social Action activities.

**Strategic report** (continued)

***Achievements and performance*** (continued)

*Fundraising activities and income generation* (continued)

As a charity, the WLS aims to achieve best practice in the way in which it communicates with supporters. It takes care with both the tone of its communications and the accuracy of its data. The synagogue adheres to the Fundraising Regulator Code of Fundraising Practice. It applies best practice to protect supporters' data: it never sells data or swaps data with other organisations and ensures that communication preferences can be changed at any time. WLS manages its own fundraising with administrative support by the staff team. It does not currently employ professional fundraisers. The WLS undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2021, the charity received no complaints about its fundraising activities.

*Rabbinic and Board Members*

Rabbi Emily Reitsma-Jurman joined us in January 2021.

Stephen Moss was awarded the title of Honorary Life President in recognition of his wonderful service to the Synagogue over many years and Vivian Feather, Monica Jankel and Julia Markson were made Honorary Vice-Presidents in acknowledgement of their unstinting service to the Community.

We welcomed the following new Board members: Wendy Pollecoff, Joe Lennard, Remy Maisel and Julia Markson in 2021. The following Board members left the Board at the end of their terms of appointment, Liliane Chan, David Chapman and Vivian Feather. Bradley Altberger and Alison Edelshain were appointed as joint Deputy Chairmen in May 2021.

In December 2021, David Marks was reappointed as Honorary Treasurer of the Synagogue for a third (and final) term of three years.

Alison Mugunthan joined the Synagogue as Director of Finance and Operations during the year.

**Financial review**

***Going concern***

The Trustees have continued to consider the effect of the COVID-19 outbreak that has been spreading throughout the world since early 2020 on the Charity's activities. Like many other charities, the outbreak has caused disruption to the Charity's activities including the closure of the Synagogue building, as required by Government guidelines and an adaptation to virtual services, staff working from home, and small number of staff being furloughed, changes to funeral arrangements and postponement of life cycle events. The Trustees understand that these issues could have a detrimental effect on the finances of the Charity but, with the support of many generous donors, are satisfied that the Synagogue has managed and will continue to manage its resources carefully to mitigate the risk, particularly in the light of the removal of Government restrictions.

**Financial review** (continued)

***Reserves policy and financial position***

The Synagogue does not have any free reserves, as defined by the Charity Commission, as the reserves are tied up in the Synagogue buildings. This is not a critical issue because of the regularly paid subscription income but it is something that the Trustees will need to address if subscription income continues to decline in real terms. It is the aim of the Trustees to put the Synagogue in a position of being able to build up reserves for the future and various ways of doing so continue to be explored. This has included the establishment of a separate charity, The West London Synagogue Endowment Fund Trust which will shortly be embarking on a legacy campaign with the hope and intention of attracting legacies and other major gifts which can be invested and managed by independent trustees who will provide the Synagogue with a regular source of funding in the future.

The total funds held by the Charity at 31 December 2021 were £6,777,000 (2020: £6,408,000) of which £1,045,000 (2020: £1,115,000) represented restricted funds.

***Principal risks and uncertainties***

The Trustees acknowledge the management of risks faced by the Synagogue as a prime responsibility. Detailed consideration of risk is delegated to the Executive Director who maintains a risk management register.

These risks include legislative and regulatory requirements as well as third party, governance, management, financial and operational risks. We also face the continuing risks posed by the Covid-19 pandemic and the potential impact on our financial position.

The principal financial risk facing the charity is maintaining income from its congregation at a sufficient level to carry out all the activities and services it wishes to offer and which we believe its Congregation wants. In line with other synagogues, this is an increasing challenge and we have adopted a strategy of seeking alternative sources of income, in addition to encouraging philanthropy from congregants, and approaching external funds and trusts, by securing revenues from our premises by leasing space and providing room hire opportunities. It is also our policy to ensure that anyone who wishes to be part of a synagogue community but cannot afford to pay based on our membership fees scales is able to contribute what they can afford. If it appears that our revenue cannot cover our costs, the Trustees are prepared to reduce the services we offer to ensure that we continue our remaining activities whilst remaining solvent.

***Review***

For 2021, the Synagogue has not produced consolidated financial statements as its wholly owned subsidiary, WLS Seymour Place Ltd did not undertake any activity during the year and, after amounts due to the Charity have been provided against, has no material assets or liabilities.

**Financial review** (continued)

**Review** (continued)

We were able to maintain our financial performance this year by reducing our operating costs whilst the building was not fully occupied and claiming a contribution from the Government under the Coronavirus Job Retention Scheme as we are able to furlough a few of our staff for limited periods of time. We refer in our financial statements to Restricted and Unrestricted Funds. Restricted Funds represent funds raised for a specific activity and can only be used to fund that activity. Examples are funds raised to support social action, interfaith, social care, and LGBT activities and without the generosity of our donors, these activities would have to be curtailed.

Our Unrestricted Funds represent income generated from membership fees, funeral income and commercial income, such as letting space to Halcyon International School, general donations from members and limited event income. It is used to fund the expenses such as the day-to-day operations of the Synagogue including staff salaries, building overheads etc.

In 2021, the Unrestricted Funds generated a surplus of £439,000 (2020 – £112,000). Restricted Funds incurred a deficit of £70,000 for the year (2020 – surplus of £153,000).

The deficit in restricted funds was due to two main factors. The first was the lower amount raised in our High Holy Day appeal in 2021 than forecast. This may have been due to our success in fundraising for general projects in the months leading up to that time. The second reason is that one generous family regularly make a significant annual donation to fund some of our restricted activities and the donation we had hoped for in 2021 was delayed to the early part of 2022. Accounting principles require that a charity recognises restricted income at the time it is received but only recognised an expense when an unconditional commitment to incur it is made. Accordingly, because we invariably raise funds for restricted activities before we undertake those activities timing differences result in surpluses in an earlier year and deficits when we spend the funds in a later period. This results in swings between surpluses and deficits on restricted income and expenditure from year to year. We have placed an emphasis on generating a surplus on unrestricted funds to eliminate our indebtedness so that we can contemplate building up free reserves. In aggregate, the Synagogue generated a surplus in 2021 of £369,000 (2020 – £265,000).

We continue to repay longer term debts and within five years would hope to be largely free of such indebtedness, other than the remaining part of the twenty-year bank loan taken out to fund the replacement of the Synagogue boilers.



**Financial review** (continued)

**Review** (continued)

We present the statement of activities (charity only) for the last five years:

	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Income</b>					
Membership	1,240	1,201	1,339	1,329	1,273
Funeral	584	581	796	585	794
Voluntary-general	253	258	398	220	128
Voluntary-restricted	378	823	611	901	572
Other	604	540	590	586	626
	<b>3,059</b>	<b>3,403</b>	<b>3,734</b>	<b>3,621</b>	<b>3,393</b>
<b>Expenditure</b>					
Salaries	1,155	1,271	1,377	1,356	1,270
Choir	80	79	100	100	100
Funeral	299	309	309	340	375
Other	708	809	941	771	871
Restricted funds	448	670	625	860	682
	<b>2,690</b>	<b>3,138</b>	<b>3,352</b>	<b>3,427</b>	<b>3,298</b>
<b>Operating income</b>	<b>369</b>	<b>265</b>	<b>382</b>	<b>194</b>	<b>95</b>
Non-recurring items	—	—	(358)	—	—
<b>Net income</b>	<b>369</b>	<b>265</b>	<b>24</b>	<b>194</b>	<b>95</b>

This table illustrates the that our membership income does not generally cover our staff costs and we are reliant on funeral income, commercial income from letting part of our premises and philanthropy to allow us to provide the range of activities that our Community desires. There has been an increasing trend over recent years for philanthropy to be directed to specific projects and we are in real need of members to consider supporting the operations of the Synagogue on an unrestricted basis if we are to maintain our level of activities. We have sought to transfer 10% of each restricted donation, with donor consent, to cover our infrastructure and support costs on the basis that we could not undertake those restricted activities if the fabric of the Synagogue organisation and administration is not properly funded.

## **Governance, structure and management**

### ***Constitution***

The Charity is a company limited by guarantee. Its governing documents are its Memorandum and Articles of Association together with detailed Rules. The Charity is run by its Directors who are also the Trustees of the Charity. The Trustees are elected by the congregation of the Synagogue.

We maintain trustees' indemnity insurance and will continue to do so.

### ***Methods of appointment or election of Trustees***

The management of the Company is the responsibility of the Trustees who are elected from and by the congregation of the Synagogue. Appointment as a Trustee is normally for a three-year term, with the possibility of a second and third term, up to a maximum of three terms. In addition, the Chairman can recommend to the Board the appointment of Vice Chairs, to assist in certain specified areas, who sit on the Board during their period of appointment. We provide training for new Board members and maintain adequate procedures so as to ensure appropriate adherence to corporate governance.

Our Articles of Association have detailed provisions requiring any dealings with Trustees to be on an arm's length basis, but any such dealings are actively discouraged as a matter of corporate governance (zero in 2021). Although Trustees are entitled to recover expenses incurred, generally they do not recover any petty amount and, in 2021, none were recovered

### ***Organisational structure and decision-making policies***

The Company has a wholly owned subsidiary, WLS Seymour Place Limited, the principal activity of which was to develop the air space rights above the Seymour Place building. This subsidiary was dormant during 2021, incurring minor amounts of expenditure and has not been consolidated with these accounts. As the subsidiary company is and is likely to remain dormant, the Trustees' intention is to strike it off the Company Register in 2022.

The Key Management Personnel comprise the Trustees and the senior staff responsible for the management and operations of the Synagogue. During 2021 our senior staff were the rabbinic team led by our co-senior Rabbis, Rabbi Helen Freeman and Rabbi David Mitchell and the other staff and operations led by the Executive Director, Stewart Sether. The professional teams who run the charitable activities listed in the Objectives and Activities section of this report are managed by and report to the senior staff. The Executive Group, which is a subcommittee of the Board, consider remuneration proposals for all staff taking into account, performance, market rates and affordability

The Directors meet at least six times each year and if important decisions are required and a Board meeting is not scheduled to occur in sufficient time, the Trustees are consulted by email. An Executive Group comprising the co-senior Rabbis, Executive Director, Chairman, Treasurer, Board members Alison Edelshain and Brad Altberger, and our President, Mark Fox met regularly.

**Governance, structure and management** (continued)

**Organisational structure and decision-making policies** (continued)

Other committees are established to consider other areas of importance such as a Rabbinic Appointments Committee (on this occasion to select our new rabbinic team to work with our co-senior rabbis, education, religious ritual, membership and social care). These committees report on their deliberations to the Board.

**Financial risk management**

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. Our approach to risk is set out under Financial Review above.

**Plans for future periods**

In the challenging environment for membership fees, the Trustees intend to continue and enhance their fundraising activities, both internally from congregants and supporters, and externally from third party trusts and foundations. In addition, where there are opportunities to make savings in overhead and other costs, they will always be considered, in the context of the provision of appropriate services to our community.

**Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- ◆ so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- ◆ that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:

*Andrew Stone*

Date: 11/08/2022

## Statement of Trustees' responsibilities 31 December 2021

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustee's report including the Strategic Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 Company and of its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently.
- ◆ observe the methods and principles of the Charities SORP (FRS 102).
- ◆ make judgements and accounting estimates that are reasonable and prudent.
- ◆ state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements.
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:

*Andrew Stone*

Andrew Stone (Chairman)

Date: 11/08/2022

**Independent auditor's report to the members of The West London Synagogue of British Jews**

**Opinion**

We have audited the financial statements of The West London Synagogue (the 'charitable company') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the financial statements. 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).

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. 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.

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of 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 trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

**Conclusions relating to going concern** (continued)

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 charity'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 described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report and Financial Statements, 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, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the 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 trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires 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 in respect to the remuneration of trustees specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit

**Trustees' responsibilities**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 has 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.

**Auditor's responsibilities for the audit of the financial statements** (continued)

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice Accounting and Reporting by Charities preparing this accounts in accordance with the Financial reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and the Companies Act 2006), those that relate to data protection (General Data Protection Regulation); and
- ◆ We have reviewed correspondence between the Charitable Company and its principal regulators regarding laws and regulations.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and
- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships; and
- ◆ tested journal entries to identify unusual transactions; and
- ◆ assessed whether the judgements and the assumptions made in determining accounting estimates for the probability of receipt of legacies and the provision for bad and doubtful debts were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ reading the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.



**Auditor's responsibilities for the audit of the financial statements** (continued)

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of this report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters that 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's and the company's trustees as a body, for our audit work, or the opinions we have formed.



15 September 2022

Edward Finch (Senior Statutory Auditor)  
For and on behalf of Buzzacott LLP, Statutory Auditor  
130 Wood Street  
London  
EC2V 6DL

**Statement of financial activities** (including and income and expenditure account)  
Year to 31 December 2021

	Notes	Unrestricted general funds £'000	Restricted funds £'000	Total 2021 £'000	Unrestricted general funds £'000	Restricted funds £'000	Total 2020 £'000
<b>Income from:</b>							
Donations and legacies	1	1,622	378	2,000	1,459	823	2,282
Income from charitable activities	2	700	—	700	684	—	684
Investment income	3	309	—	309	315	—	315
Other income	4	50	—	50	122	—	122
<b>Total income</b>		<b>2,681</b>	<b>378</b>	<b>3,059</b>	<b>2,580</b>	<b>823</b>	<b>3,403</b>
<b>Expenditure on:</b>							
Raising funds	5	71	—	71	122	—	122
Charitable activities	6	2,171	448	2,619	2,346	670	3,016
<b>Total expenditure</b>		<b>2,242</b>	<b>448</b>	<b>2,690</b>	<b>2,468</b>	<b>670</b>	<b>3,138</b>
<b>Net movement in funds</b>		<b>439</b>	<b>(70)</b>	<b>369</b>	<b>112</b>	<b>153</b>	<b>265</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward at 1 January 2021		5,293	1,115	6,408	5,181	962	6,143
Total funds carried forward at 31 December 2021		5,732	1,045	6,777	5,293	1,115	6,408

There were no recognised gains and losses other than those set out in the statement of financial activities above.

All of the charity's activities derived from continuing operations during the above two financial periods.

**Balance sheet** 31 December 2021

	Notes	2021 £'000	2021 £'000	2020 £'000	2020 £'000
<b>Fixed assets</b>					
Tangible assets	11		<b>6,220</b>		6,206
<b>Current assets</b>					
Debtors		<b>601</b>		657	
Cash at bank and in hand	13	<b>1,031</b>		849	
		<b>1,632</b>		1,506	
<b>Creditors: amounts falling due within one year</b>	16	<b>(625)</b>		(699)	
<b>Net current assets</b>			<b>1,007</b>		807
<b>Total net assets less current liabilities</b>			<b>7,227</b>		7,013
<b>Creditors: amounts falling due after more than one year</b>	17		<b>(450)</b>		(605)
<b>Net assets</b>			<b>6,777</b>		6,408
<b>Funds</b>					
Restricted funds	18		<b>1,045</b>		1,115
<i>Unrestricted funds</i>					
Designated funds	19	<b>226</b>		226	
General funds		<b>5,506</b>		5,067	
			<b>5,732</b>		5,293
			<b>6,777</b>		6,408

Approved by the trustees  
and signed on their behalf by:

Trustee  
*David Marks*

Approved on:

01/09/2022

The West London Synagogue for British Jews

Company Registration Number: 08578248 (England and Wales)

**Statement of cash flows** Year to 31 December 2021

	Notes	2021 £	2020 £
<b>Cash flows from operating activities:</b>			
Net cash used in operating activities	A	(34)	(196)
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		(77)	(49)
Investment income received		309	315
<b>Net cash provided by investing activities</b>		<b>232</b>	<b>266</b>
<b>Financing activities</b>			
Repayment of bank loans		(16)	(16)
<b>Net cash used in financing activities</b>		<b>(16)</b>	<b>(16)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>182</b>	<b>54</b>
<b>Cash and cash equivalents at 1 January 2021</b>	B	<b>849</b>	<b>795</b>
<b>Cash and cash equivalents at 31 December 2021</b>	B	<b>1,031</b>	<b>849</b>

**Notes to the statement of cash flows for the year to 31 December 2021.**

**A Cash flows from operating activities**

	2021 £	2020 £
Net income as shown on the statement of financial activities	369	265
<b>Adjustments for:</b>		
Investment income recognised in statements of financial activities	(309)	(315)
Depreciation of tangible fixed assets	63	67
Decrease (increase) in debtors	55	(37)
Increase in creditors	(212)	(176)
<b>Net cash used in operating activities</b>	<b>(34)</b>	<b>(196)</b>

**B Analysis of changes in net debt**

	At 1 January 2021 £'000	Cash flows £'000	At 31 December 2021 £'000
Cash at bank and in hand	849	182	1,031
Bank loans falling due within one year	(16)	(1)	(17)
Bank loans falling due after more than one year	(330)	17	(313)
	503	198	701

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

#### **Charity information**

The charity is a private company limited by guarantee incorporated in England and Wales. In the event of the company being wound up, the maximum amount which each member is liable to pay is £1. The registered office is 33 Seymour Place, London, United Kingdom, W1H 5AU.

#### **Accounting Convention**

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £'000.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Consolidated financial statements have not been prepared as the inclusion of the charity's sole subsidiary in a set of financial statements would not be material for the purpose of giving a true and fair view.

#### **Assessment of going concern**

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of at least one year from the date of approval of these financial statements.

The Trustees have considered the continuing effect of the Covid-19 pandemic. The Trustees accept that the pandemic has and will continue to cause some disruption in the way the Synagogue operates. The financial position of the Synagogue is under continual review and where necessary, cost saving actions will continue to be considered in order to mitigate any possible financial damage. The Trustees have prepared cash flow forecasts which demonstrate that the Synagogue can continue to operate within its current bank facilities for at least the next twelve months following the date of approval of these financial statements. The Trustees consider that they have adequate resources to meet all obligations as they fall due.

**Assessment of going concern** (continued)

In the unlikely event that this is not the case, the Trustees are confident that financing options would be available along with cost cutting measures which would allow the Synagogue to continue in operation. The Trustees have a reasonable expectation that the Synagogue has adequate resources to continue in operation for the foreseeable future. The Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds 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.

**Income**

All income is included in the Statement of Financial Activities (SOFA) in the period when the charity is legally entitled to it after any performance conditions have been met, the amount can be measured reliably, and is probable that income will be received.

For donations, entitlement is taken as the date that the Synagogue receives the donation.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Members do not derive benefits of a material financial value as a result of their membership fees. These fees are also non-refundable. As such the trustees consider that membership fees are, in substance, donations towards the general activities of the Synagogue. They are therefore accounted for when invoiced.

Income from charitable activities relates mainly fees received for cemetery and funerals, educational and synagogue activities.

**Income** (continued)

Investment income relates to rental income which is recognised when it comes due, and interest on funds held at the bank on deposit, which is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Wherever possible costs are directly attributed to these headings. Costs common to more than one area are apportioned on the basis of staff time spent on each area.

The cost of generating funds are those costs incurred in trading activities and those incurred in support of the activities of the charity. These have been allocated to the charitable activities on a basis that fairly reflects the true use of those resources within the organisation.

Governance costs are those incurred in the governance of the charity and are primarily associated with the constitutional and statutory requirements.

**Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

- ◆ Freehold property Nil
- ◆ Roof costs 10% straight line
- ◆ Furniture and equipment 3.33%, 4%, 20% or 25% straight line
- ◆ Cemetery capital costs 2% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

Heritage assets have not been recognised in the financial statements, as significant costs are involved in the reconstruction or analysis of past accounting records, which are onerous compared with any additional benefit derived from recognising these items in the balance sheet.

**Tangible fixed assets** (continued)

Heritage assets are assets that are of historical or religious importance that are held to further the preservation, conservation and educational objectives of the Synagogue and contribute to culture and education. These assets are integral to the activities of the Synagogue and are unique in terms of their religious and historic significance.

**Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, and bank overdrafts.

**Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its 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.

**Employee benefits**

The Synagogue operates a defined contribution scheme for the benefit of certain of its employees. Contributions payable are charged to the Statement of Financial Activities in the year they are payable.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**Leases**

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

**Burial Grounds**

As in previous years, no depletion provision is considered necessary by the Trustees in respect of land used for burial



### **Government grants**

Government grants are accounted for under the accrual model and are recognised at the fair value of the amount received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

Government grants were received under the Coronavirus Job Retention Scheme designed to compensate for staff costs, when the staff concerned were unable to work.

Amounts received or receivable are recognised in the statement of financial activities over the same period as the costs to which they relate.

### **Critical accounting estimates and areas of judgement**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant.

Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The calculation of the bad debt provision is a critical accounting estimate. This is based on an assessment of how many members will be unable to pay their annual subscriptions.

A portion of the freehold property owned by the charity is let out for rental income. The charity has not treated this separately from the freehold property as the investment property component cannot be reliably measured.

**1 Income from: Donations and legacies**

	Unrestricted funds £'000	Restricted funds £'000	Total 2021 £'000	Unrestricted funds £'000	Restricted funds £'000	Total 2020 £'000
Donations	253	378	631	258	823	1,081
Legacies	129	—	129	—	—	—
Membership fees	1,240	—	1,240	1,201	—	1,201
	<b>1,622</b>	<b>378</b>	<b>2,000</b>	<b>1,459</b>	<b>823</b>	<b>2,282</b>

**2 Income from charitable activities**

	Unrestricted funds £'000	Restricted funds £'000	Total 2021 £'000	Unrestricted funds £'000	Restricted funds £'000	Total 2020 £'000
Rabbinic and Synagogue	53	—	53	34	—	34
Funeral and cemetery	584	—	584	581	—	581
Education	63	—	63	69	—	69
	<b>700</b>	<b>—</b>	<b>700</b>	<b>684</b>	<b>—</b>	<b>684</b>

**3 Investment income**

	Total 2021 £'000	Total 2020 £'000
Rental income	<b>309</b>	315

**4 Other income**

	Total 2021 £'000	Total 2020 £'000
Other income	<b>50</b>	122

**5 Raising funds**

	Total 2021 £'000	Total 2020 £'000
Staff fundraising costs	<b>71</b>	122

## 6 Charitable activities

	Rabbinic and Synagogue £'000	Funeral and cemetery £'000	Education £'000	Total 2021 £'000	Rabbinic and Synagogue £'000	Funeral and cemetery £'000	Education £'000	Total 2020 £'000
Staff costs	649	—	163	812	—	—	162	778
Direct costs	311	301	111	723	—	309	165	1,011
Legal and professional	—	—	—	—	—	—	—	78
	<b>960</b>	<b>301</b>	<b>274</b>	<b>1,535</b>		<b>309</b>	<b>327</b>	<b>1,867</b>
Grant funding (note 7)	59	—	—	59	—	—	—	77
Share of support costs (note 10)	498	—	166	664	—	—	198	790
Share of governance costs (note 10)	271	—	90	361	—	—	90	282
	<b>1,788</b>	<b>301</b>	<b>530</b>	<b>2,619</b>		<b>309</b>	<b>615</b>	<b>3,016</b>

## 7 Grants payable

	Rabbinic and Synagogue Total 2021 £'000	Rabbinic and Synagogue Total 2020 £'000
Grants to institutions:		
Movement for Reform Judaism	59	74
Board of Deputies	—	3
	<b>59</b>	<b>77</b>

## 8 Support costs

	Support Costs £'000	Governance £'000	Total 2021 £'000	Support Costs £'000	Governance £'000	Total 2020 £'000
Staff costs	278	211	489	389	169	558
Depreciation	62	—	62	68	—	68
Premises, administration, finance and other costs	324	—	324	333	—	333
Audit fees	—	29	29	—	26	26
Accountancy	—	—	—	—	22	22
Legal and profession	—	121	121	—	65	65
	<b>664</b>	<b>361</b>	<b>1,025</b>	<b>790</b>	<b>282</b>	<b>1,072</b>

## 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration, reimbursement for expenses, or benefits from the charity during the year.

**10 Staff costs**

	<b>Total 2021 £'000</b>	Total 2020 £'000
Wages and salaries	<b>1,268</b>	1,251
Social security costs	<b>132</b>	136
Other pension costs	<b>68</b>	79
	<b>1,468</b>	1,466

The average monthly number of employees during the year was 65 (2020: 64).

The number of employees whose remuneration was £60,000 or more were:

	<b>2021</b>	2020
£60,001 – £70,000	<b>1</b>	1
£70,001 – £80,000	—	—
£80,001 – £90,000	—	2
£90,001 – £100,000	<b>2</b>	—
£100,001 – £110,000	<b>1</b>	—
£110,001 – £120,000	—	1

**11 Tangible fixed assets**

	<b>Freehold Property £'000</b>	<b>Roof Costs £'000</b>	<b>Furniture and Equipment £'000</b>	<b>Cemetery capital costs £'000</b>	<b>Total 2021 £'000</b>
<b>Costs</b>					
At 1 January 2021	5,337	143	1,170	286	<b>6,936</b>
Additions	59	—	18	—	<b>77</b>
Disposals	—	—	—	—	<b>—</b>
At 31 December 2021	<b>5,396</b>	<b>143</b>	<b>1,188</b>	<b>286</b>	<b>7,013</b>
<b>Depreciation</b>					
At 1 January 2021	—	143	526	61	<b>730</b>
Charge for the year	—	—	57	6	<b>63</b>
Disposals	—	—	—	—	<b>—</b>
At 31 December 2021	—	<b>143</b>	<b>583</b>	<b>67</b>	<b>793</b>
<b>Carrying amount</b>					
At 31 December 2020	5,337	—	644	225	<b>6,206</b>
At 31 December 2021	<b>5,396</b>	<b>—</b>	<b>605</b>	<b>219</b>	<b>6,220</b>

## 12 Heritage assets

The charity for many years held assets of historical and cultural importance.

These assets are considered to be heritage assets. Due to the nature of these heritage assets, it was previously not possible to place a reliable value on them, and the trustees followed the Statement of Recommended Practice (SORP) which allows heritage assets to be excluded from the financial statements if there is no reliable estimate of value and it would be reasonably costly to obtain such a valuation.

Two of the cemeteries are integral to the activities of the Synagogue and are unique in terms of their religious and historic significance. They consist of:

- ◆ Balls Pond Road Cemetery
- ◆ Hoop Lane Cemetery

## 13 Debtors

	<b>Total 2021 £'000</b>	Total 2020 £'000
Trade debtors	<b>445</b>	528
Other debtors	<b>—</b>	5
Prepayments and accrued income	<b>156</b>	124
	<b>601</b>	657

Included within trade debtors is a provision of £71,397 (2020: £80,078) against potential bad debts relating to subscription income.

## 14 Contingent Assets

During 2020, West London Synagogue were notified of a bequest from the estate of a former Trustee who died in June 2019. The Synagogue is a residuary beneficiary of the estate, and the estimated value of the portion bequeathed is approximately £784,000, based on the most recent estate accounts for inheritance tax purposes. There is uncertainty regarding both the amount and timing of the legacy owing to two assets with highly uncertain value held in the estate. The assets with uncertain value are a foreign property in a remote part of the countryside in Europe and a shareholding in an unlisted company.

**15 Loans and overdrafts**

	<b>Total 2021 £'000</b>	Total 2020 £'000
Bank loans	330	346
Payable within one year	17	16
Payable after one year	313	330
	<b>330</b>	<b>346</b>

The bank loans are secured by fixed charges over freehold property.

The long term bank loans are for a term of 20 years from the draw down date of 21/12/2015. The rate of interest for the variable rate loan is the bank's base rate plus a margin of 2.75%. The rate of interest for the fixed rate loan is 4.65%. All interest rates are subject to review after 10 years. The loans are repayable in monthly instalments.

**16 Creditors: amounts falling due within one year**

	<b>Total 2021 £'000</b>	Total 2020 £'000
Bank loans	17	16
Other taxation and social security	37	35
Trade creditors	52	57
Other creditors	210	193
Accruals and deferred income	309	398
	<b>625</b>	<b>699</b>

**17 Creditors: amounts falling due after more than one year**

	<b>Total 2021 £'000</b>	Total 2020 £'000
Bank loans	313	330
Other creditors	137	250
Accruals and deferred income	—	25
	<b>450</b>	<b>605</b>

**18 Restricted funds**

	<b>At 1 January 2021 £'000</b>	<b>Income £'000</b>	<b>Expenditure £'000</b>	<b>Transfers £'000</b>	<b>At 31 December 2021 £'000</b>
Care and education	260	103	(101)	6	268
Cemetery maintenance	80	—	(4)	—	76
Activities of the Synagogue	775	275	(343)	(6)	701
	<b>1,115</b>	<b>410</b>	<b>(448)</b>	<b>—</b>	<b>1,045</b>

**Care and Education Fund**

These funds are to provide education for the whole community, including the libraries, educational holidays and training.

**18 Restricted funds (continued)**

**Cemetery Maintenance Fund**

These funds are brought about from the previous sale of land and monies given for individual grave maintenance, to be used solely for the upkeep of tombstones and grounds in Balls Pond Road and Hoop Lane Cemeteries.

**Activities of the Synagogue Fund**

These funds are to further the programmes of the Synagogue, including individual funds for maintaining the buildings for security and for other projects and programmes.

**19 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 January 2021 £'000	Income £'000	Expenditure £'000	Transfers £'000	At 31 December 2021 £'000
Social care	100	—	—	—	100
Building fund	126	—	(2)	2	126
	<b>226</b>	<b>—</b>	<b>(2)</b>	<b>2</b>	<b>226</b>

These funds were received from a charitable trust and have been designated upon receipt to further the programmes of the Synagogue, details of which can be seen above.

**20 Analysis of net assets between funds**

	Unrestricted Funds 2021 £'000	Designated Funds 2021 £'000	Restricted Funds 2021 £'000	Total 2021 £'000
Fund balances at 31 December 2021 are represented by:				
Tangible assets	6,220	—	—	6,220
Current	(264)	226	1,045	1,007
Long term liabilities	(450)	—	—	(450)
	<b>5,506</b>	<b>226</b>	<b>1,045</b>	<b>6,777</b>

**21 Operating lease commitments**

At the reporting date the charity had outstanding commitments for future minimum lease payments under noncancellable operating leases, which fall due as follows:

	2021 £'000	2020 £'000
Within one year	37	13
Between two and five years	147	2
Greater than five years	5	—
	<b>189</b>	<b>15</b>

## 22 Related party transactions

During the year, the trustees made aggregate donations of £89,216.

The West London Synagogue received a donation of £15,000 from The Apax Foundation. David Marks, a trustee of the Synagogue, is a director of The Apax Foundation.

None of the trustees (or any persons connected with them) received any remuneration, reimbursement for expenses, or benefits from the charity during the year.

## 23 Subsidiaries

Details of the charity's subsidiaries at 31 December 2021 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
WLS Seymour Place Limited	England and Wales	Property related business	Ordinary	100.00	

The company registration number of WLS Seymour Place Limited is 09347748.