

**The
West London
Synagogue of
British Jews**

**Annual Report and Financial
Statements**

31 December 2022

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

Charity Registration Number
1155821

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Reference and administrative details

Trustee management board	Andrew Stone (Chairman) David Marks (Honorary Treasurer) Bradley Altberger Timothy Angel CBE Joan Arnold Tamara Barnett Wildman Alison Edelshain Vivien Feather (appointed 1 July 2022) David Gasperow Monica Jankel (appointed 18 October 2022) Joseph Lennard (resigned 28 June 2022) Lady Hannah Lowy-Mitchell Remy Maisel Julian Markson (resigned 28 June 2022) Sylvia Mingay Wendy Pollecoff Richard Slowe Anna Strang (appointed 31 January 2023) Isabelle Tarsh Margaret Thurer (resigned 28 June 2022) Peter Vogl Lenka Talya Kohli (appointed 1 July 2022)
Executive Director	Stewart Sether
Registered office	33 Seymour Place London W1H 5AU
Company registration number	08578248 (England and Wales)
Charity registration number	1155821
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Principal bankers	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 2022.

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.

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.

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 2022, the charity received no complaints about its fundraising activities.

Strategic report

Achievements and performance

1 Overview

- a. As we emerged from the pandemic's strictest period of restriction we were delighted to restart attendance in person at our services but with the benefit of an enhanced ability to provide online access to Congregants and friends. We were also delighted to reboot our many "in-person" events. With normalisation of life and the pandemic now largely behind us, as Covid has become something we have to learn to live with, I thank our now disbanded Covid Group, energetically supported by Dr Nicky Royan, to whom we owe enormous thanks, for having steered us through difficult decisions.

Strategic report (continued)

Achievements and performance (continued)

- b. Every Shabbat and at special services, volunteers turn up to manipulate the cameras and sound. Repeated thanks, therefore to Alex Besnier-Chamberlain, David and Anna Strang, Ivan Veselov and others, for their regular appearance in the tech box at the rear of the Sanctuary.
- c. We continue to encourage our Congregants to reengage with us as a thriving community, including the return in person to create and enjoy the unique atmosphere of our Sanctuary. Against this we have our wish to make our services available to as many congregants, family and friends as possible. High Holy Days, 2022, were all in person, with online options. We intend that this optionality will largely continue, perhaps tempered by a wish to encourage Congregants to join in person, with their fellow members.

2 Services and Festivals

- a. Our Shabbat Friday evening services have been gathering regained popularity, hampered to some extent by many of those who had previously attended, working from home especially on Fridays, so no longer “popping in”. As events such as our Friday Night dinners, Tuesday Group, Seymour Club, Kolnoa and other community groups/events regather pace, we have been seeing growing attendance.
- b. Shabbat mornings have become a pleasure to our regular band of attendees, now topped and tailed by coffee, cake and gossip before the service and our abundant kiddush afterwards. Special thanks to Dr. Joanna Rustin, for leading the band of members, who greet us with smiling faces (and cake) when we arrive before the Service. The unleashing of the dam of b’nei/b’not mitzvah, baby blessings and other lifecycle events within the Sanctuary, provided a joyful return to a packed ground floor, with a buzz and hum redolent of pre-pandemic times. The confidence and poise of our celebrants were a pleasure to see and hear.
- c. Purim 2022 was its usual noisy, wonderfully chaotic self with a Mary Poppins based Purim-spiel, providing an outlet for the amateur actors amongst our Rabbinic and warden teams.
- d. Pesach was an example of WLS adapting to change. We wanted an in-person event, but numbers had to be limited and space in the Stern Hall would have been inadequate. So, our hard-working facilities team shlepped out of the Sanctuary all the benches, replacing them with tables and chairs for celebrants, facing the Rabbinic team and Maya Levy, as cantor soloist, with 180 people in person, and enjoyed by hundreds of virtual participants.
- e. Mimouna, celebrating our part Sephardi heritage, marked the last day of Pesach and was a sell-out, enjoyed by all present.
- f. Our annual Pride service, followed by a supper in the Stern Hall, was its customary mix of celebration, with a tinge of serious reflection that there is still a journey to go, in many countries of the world. It was well attended by Congregants and many friends.

Strategic report (continued)

Achievements and performance (continued)

- g. High Holy Day services 2022 were in person, with full or virtually full houses on Kol Nidrei and Rosh Hashanah morning. We had excellent attendance at a Shira Rosh Hashanah morning service and again at Shira Kol Nidrei. The Tots' service was packed – I popped in and it had a really good (if slightly noisy) atmosphere. The 20/30s supper is referred to elsewhere in this report and was a resounding success. Our building really buzzes during these days, and I had the marvellous opportunity to meet many Congregants (and friends) at the door each service. Many services were supported by Livestream or Zoom, depending on the service. I hope that this was very well received and, once more, we had thousands of viewers from many different countries.
- h. Sukkot was blessed with a beautiful Sukkah in the Goldsmid Hall, created by an energetic combination of younger members and families and JPrep students, led by Monica Jankel. The morning service was enhanced by enthusiastic waving of the lulav by a crowd delighted to be back “in the room”.
- i. Simchat Torah, freed from Covid restraints, was returned to the joy of seeing the Torah unrolled, held carefully by members of the Congregation under the watchful eye of our Beadle, Micky Nathanson, and being the subject of a rapid “read out” by our Rabbis, David, Helen and Emily, this time joined by student Rabbi Matt. The dancing with the Torah and on the marble was even more energetic than usual.
- j. We marked the sad loss of Her late Majesty with a special memorial service, that saw the “...of British Jews” part of our name brought to the fore. It was moving, sad and reflective, with strong attendance and support, brought together at almost no notice, by our Co-Senior Rabbis.
- k. Remembrance Day Service followed its traditional format, and was, as ever, moving and solemn. The choir sang beautifully and our organ sublime. The poignant sound of the sole bugler playing the last post as the standard was lowered was heard loud and clear in an otherwise totally silent room.
- l. World Aids Day was a reflective short service, with readings and prayer, well attended as ever, followed by the Gay Mens Chorus (now becoming annual) and a social event in the Stern Hall, referred to later.
- m. Chanukah 2022 was kicked off by a candle lighting of our 1849-year-old Chanukiah online, with attendees also in person (slightly delayed as many of those attendees were in another part of the building glued to the World Cup Final and refusing to leave until that had reached its exciting conclusion). Many Congregants had brought in their family or favourite Chanukiah, a mix of old and new, traditional, and modern, and there was a Congregational lighting. There followed a full week of activity, including the popular “Meet the Member” on Zoom, a Chanukkah tea party for the elderly and a 20/30s dinner. The John Lewis partnership chose to host its Chanukah party in our Sanctuary and broadcast to all their branches including Waitrose.

Strategic report (continued)

Achievements and performance (continued)

- n. Holocaust Memorial Day 2023 was something special. Initiated by our Musical Director, Richard Hills, we were invited by the BBC to be their Sunday Worship, morning service. Memorable for many more reasons than the 7.15 am required attendance, the service our Co-Senior Rabbis, with Richard and Maya, pulled together was a moving and extraordinarily soulful event, with guest readings, our choir (in my view) never sounding better. Many Congregants, against expectation, turned up bright and early, unseen by BBC listeners, but enhancing the atmosphere, even on the radio transmission.
- o. During the year, we built on prior year experience to remember in practical ways those of our members, who might be suffering, directly or indirectly from the pandemic. We sent out High Holy Day Gift Bags and repeated the Gift Bags at Pesach 2022.

3 Social Action and Social Care

a. Social Action

Social Action remains an important adjunct to our main activities. It enables us to help the vulnerable and, at the same time, create bonds amongst our Community. We have weathered the pandemic and are now returning to our full programme of support to thousands of vulnerable children and adults. Continued thanks to Tamara Barnett for assuming this complex and varied Board role.

Highlights of the past year have been:

- the family Drop-in has run very smoothly – we have instituted a strategy group of core volunteers to help with long-term planning. The Drop-in now focuses on creating a café-style atmosphere, we have made a number of strong Westminster connections helping us to concentrate support for new asylum seekers living in the Borough.
- the winter night shelter reopened in Barnet, bringing back together the longstanding team of core volunteers.
- the Rainbow Drop-in, where we ran a very successful first full year of activities – work is also progressing on establishing a new group in Barnet, led by FPS, FRS, and Alyth synagogues;
- restarting visits from local schools to WLS – an excellent way to showcase the community and educate young people on Judaism and our work in the local community.
- we have supported two families from Ukraine with accommodation and support throughout the year;
- much improved systems for onboarding, training, and supporting new volunteers led by our Volunteer Coordinator.
- a successful Grenfell Kids Day Camp, back for the first-time post pandemic, working with 35 kids and with Al Manaar mosque and Our Second Home;

Strategic report (continued)

Achievements and performance (continued)

- Plans in place for a community iftar for Muslim asylum seekers and to open the kitchen one night a week for families to prepare vegetarian meals.

I am pleased to report that programme finances are in a much stronger position due to additional support received from Stewart Sether and the finance team, some Board members, and core volunteers, but this remains year on year, with little in reserve or to carry forward.

b. Social Care

Social Care, looking after our Members, many vulnerable, many lonely, is core to WLS and in our DNA. The costs of providing this necessary service are not met from our membership fees and comes from generous donations, some trusts and foundations, but many individuals to whom we are massively grateful for their generosity. I urge Congregants to remember this need and to support us in this area, whenever and wherever possible, in whatever way you can.

Highlights this year included:

- Continued working with the support of our amazing volunteers, to phone, Zoom, visit, and deliver festive parcels and support our members alongside the Rabbis during both happy and more difficult times.
- Meeting in person for our annual garden party generously given by Lady Jane Rayne and Robert Lacey.
- Pesach afternoon tea in the Sanctuary where members were once again delighted to meet each other, in person. Many are still nervous about making the journey into the Synagogue and it was an opportunity to resume friendships and share time with other members.
- a very popular Chanukah tea in the Samson Concourse. There were latkes and doughnuts a-plenty, and we all joined in singing some well-loved songs.
- relaunch of the Wellbeing Café with a wonderful evening with Julia Samuels, (interviewed by Baroness Rabbi Julia Neuberger, our Rabbi Emerita) who talked about her book recounting some of her cases with families and their problems and relationships.

Most importantly, we continue to provide an attentive and high-level service to those in need, including the most vulnerable members of our Community who approach us for our assistance and support.

During 2022, our new Volunteer coordinator, Glenn Lawrence, made an excellent start to enlarging our list of volunteers, to ensure that they are all checked and trained appropriately and are allocated to tasks that they will enjoy.

Strategic report (continued)

Achievements and performance (continued)

Our professional and dedicated Social Care team of Jo Michaels (Head of Social Care), Tirza Waisel, Kathryn Forro and Linda Bookman has worked extremely hard to achieve this wonderful support for members, of which WLS should be, and continues to be, very proud. Joan Arnold continued as Vice-Chair for Social Care and the Board member lead for Safeguarding, working with the Head of Social Care. From now on she will be sharing the board safeguarding role with Anna Strang, newly appointed VC for Safeguarding.

c. Funding

Social Care and Social Action are funded almost entirely by restricted donations, from the generosity of our Congregants and external trusts, to all of whom we are most grateful. We are grateful also, to the generosity of the scores of dedicated volunteers, who give up their free time so willingly. We received a repeated and very generous donation from a Congregant towards the cost of employing our Volunteer Coordinator.

d. Volunteers and Volunteer Coordinator

In 2022, with continued support from a generous Congregant, we were pleased to engage Glenn Lawrence as our volunteer coordinator for social action, social care and generally across our Congregational Needs. With over 350 volunteers over the year, their coordination and support is vital, to ensure that we get the best from them and they from us. Glenn has proved himself energetic and diligent, and shown flexibility in his willingness to join the small band of our office in supporting the needs of the Community as they arise.

4 **Community Engagement, staff and volunteers**

- a. Our continuing challenge is to engage and re-engage with our community. Our Listening Project Action Group, headed by energetic board member Wendy Pollecoff, was established to build on the membership surveys previously carried out and continuing discussions with our Members. This is a continuing activity and project, which will run for many years, to ensure we learn what our Members want, and provide it as best we can, in the way we like to do so.
- b. To this end, we have either continued, revitalised or created new membership groups to provide opportunities for our members to share cultural or education activity or just to socialise. We would welcome new membership interest in any one or more of these groups, and any member wanting to get involved should contact wendy.pollecoff@wls.org.uk who will point you in the right direction.

Strategic report (continued)

Achievements and performance (continued)

- c. We saw a significant ramp up of our young adult programme, once the shadow of Covid started lifting. Rabbi Emily conducted phone calls and coffee chats with many of our young adult members to build the foundations of our community, and to find out directly from our younger members precisely what type of programming they wanted to see. We had received a very generous donation from a Congregant, with the foresight to appreciate that this is where our future lies. Highlights include:
- The hard launch of our 20+/30+ programme, with the Rosh Hashanah cocktail night, which sold out, with 100 young adults joining for themed cocktails and a buffet dinner.
 - Following up on this success we hosted a breakfast dinner, and a potluck in the Sukkah, seeing a mix of first timers and returners at each event;
 - In the final few months of the year, we launched the Social Supper Club programme - a series of monthly dinners at restaurants around London. So far we have celebrated the Jewish Ethiopian festival of Sigd at an Ethiopian restaurant, Chanukah with suitably oily fried chicken and donuts, and Tu Bishvat with plant-based food.

With a fantastic programme coming up in 2023, interested members should keep an eye on socials and email for more Social Supper Clubs and other events later in the year. All of this has been possible because of the hard work of Rabbi Emily, Issy Tarsh and Remy Maisel – busy with their careers yet giving their free time to us, and our generous donor. We welcome approaches from members interested (or their parents/grandparents who would like them to be), please contact rabbi.emily@wls.org.uk.

- d. Our Friday Night Dinners, following an Oneg Shabbat service in the Sanctuary have proved as popular as they were pre-pandemic. They provide a place for our regulars, other interested Congregants, and their friends to come together for a good catered meal, a natter and a relaxed, entertaining and interesting Q&A session with a varied programme of guests. We began the current run with Baroness Hale, ex-President of the Supreme Court, followed by journalist, Jon Sopel, actor, Joanna Lumley (the evening curated by our own Jim Fletcher) and Shadow Secretary of State for Health and Social Care, Wes Streeting. Each of those honoured guests proved fascinating and engaging. Enormous thanks to the facilities staff, security for their late attendance Max Naar, Clare Allen and Katherine Forro, for their smiles, enthusiasm and flexibility in helping out wherever needed, for which we are always grateful. We thank and welcome Francine Altaras, one of our new volunteers, who has generously agreed to take on leadership of these dinners going forward. Each dinner is sponsored so as to make the cost to Congregants at a reasonable level, and to each and every sponsor, we say the heartiest “thank you” to all those who have sponsored and, in anticipation, to those who will do so in the future.

Strategic report (continued)

Achievements and performance (continued)

It is a real mitzvah to provide a means whereby our Congregants can sit together and have a wonderful social end to their week;

- e. We have initiated and held the first of our Community Salons, where we will create a safe (and comfortable) space for Members to explore topics in discussion. This is in its early stage, and we will be finding and training people to lead and encourage an exchange of views, supported by expertise, Rabbinic or otherwise.
- f. ERETZ has continued to raise awareness and understanding through a variety of informative and entertaining activities which include:
 - Yom Ha'atzmaut (Israel Independence) Kabbalat Shabbat Oneg (Israeli food and dance to live music);
 - Peace of Mind – an eight-day programme of therapy and recreation, hosted by member families, for an IDF veterans unit experiencing PTSD. This occurs again with another Unit in 2023, thanks to sponsorship from the High Holy Day Appeal.
 - Kolnoa – our Israeli cinema club with monthly screenings of films of particular interest, preceded by an Israeli buffet and followed by a short discussion, with the film Director participating where possible. In 2023 we have scheduled films from the Jerusalem Film Festival, thanks to an individual donor who underwrites the series.
 - Insight Israel – where we aim to reintroduce these occasional panel discussions in 2023.
 - Israel Open Space - we aim to reintroduce in 2023 these occasional facilitated meetings to discuss difficult issues in a safe environment.
 - Israel Tour - we hope to arrange the fifth such 8-day small group bespoke tour in 2023-2024 due to popular demand.
- g. World AIDS Day - our partner The London Gay Men's Chorus in concert in 2022, in turn emotional, romantic and funny, preceded by a moving remembrance service, referred to earlier and followed by a buffet supper, attracted a large crowd. We look forward to repeating this in 2023, thanks to a generous sponsor, and raising funds for relevant charities in this, our tenth year working with the Chorus.
- h. All of this takes time, effort and energy. I cannot praise or thank highly enough our staff and volunteers. Our staff, who worked throughout the pandemic from home, sometimes in challenging circumstances, to provide a seamless service to our Community, have now returned to the office, with a limited working from home trial in progress. On behalf of our Congregation, I thank them all.
- i. Without our hundreds of volunteers, we just could not survive. They are far too numerous to list, but we owe them enormous gratitude for the many, many, hours they give us. I simply cannot thank you enough.
- j. Security is an unfortunate necessity at WLS, as it is with many other institutions. Ours is in the very capable hands of longstanding member and head of security, Julia Markson, with her band of volunteers and professional, ever courteous and watchful, professionals at the doors.

Strategic report (continued)

Achievements and performance (continued)

- k. Our HR Board Group, energetically led by David Gasperow and with the expert guidance and support of Alison Edelshain, has been a guiding hand on our, significantly improved staff relations.
- l. The Office remains headed by Stewart Sether, who devotes long hours and enormous effort to the Community he loves. Alison (Ally) Muganthan is moving on to pursue other opportunities, in which we wish her well and thank her for her time with us.
- m. We have been joined also by Max Naar, who has become our go to for support in so many areas, including membership support, fund raising admin and support (a whizz with a spreadsheet), helping out on the planning and at events, and much more.
- n. I said the following last year and it bears repetition. We are a complex organisation, much more than a beautiful Sanctuary and provider of religious services. We provide comfort and support to our members in need of care; we are engaged in external community action; we are a place of culture and education – and much more. We are confident that, in trying circumstances, we have provided the best and most appropriate offering to our members and other stakeholders. Now is the time to move on.

5 WLS musical tradition

- a. Richard Hills has now been in post for just over a year and has made changes to the choir's schedule to enable rehearsals to take place before every service. This has enabled detailed work on the pronunciation of the Hebrew, as well as breathing new life into old WLS favourites in the regular repertoire. Various pieces of music – especially traditional tunes for certain seasons and works by former Directors of Music, Dr Percy Rideout and Dr Charles Verrinder – have been brought back into the repertoire. Richard has developed a strong interest in WLS's musical history, especially the work of Dr Verrinder, in the process. There are plans further to augment the choir's repertoire in this way.
- b. Care of the organ has been given back to Messrs Harrison & Harrison (who built it in 1908) after a gap of some 40 years. They have been steadily working through the instrument with a view to getting it back into peak condition according to their exacting standards. They will also work with WLS on a long-term strategy for the instrument's servicing and conservation.
- c. Richard has been working with the Rabbis to bring the WLS musical tradition to a wider audience, and this work has so far culminated in a live BBC broadcast for Holocaust Memorial Day in January. This drew appreciation from a national field, including many notable musicians in the choral field. Future concerts and events are planned.
- d. Alongside the activities detailed above, technical improvements have been made to the sound provision (including the installation of new microphones) to enable the music to be livestreamed in higher quality. These refinements are on-going.

Strategic report (continued)

Achievements and performance (continued)

- e. There have been some excellent new appointments to the choir.
- f. A new Music Committee, chaired by Professor Malcolm Singer, has been established and meets roughly every six weeks. They take oversight of all the musical activities taking place in the Synagogue, including concerts and outreach events.
- g. Maya Levy, our wonderful and popular Head of Musical Engagement and Cantorial Soloist (newly promoted) was motoring in the year, with highlights being:
 - another great Purim spiel.
 - a Musical sermon.
 - recording of Shira songs.
 - Jewish Jam group, now up and running.
 - Ensuring that the very popular Shira is firing on all cylinders and is the constant, as the rabbis all lead the service.
 - Shira and share having taken off with lots of people coming before or after Shira for a 'potluck' supper and schmooze.

6 Our building

- a. Our plans to repair and redecorate the ceiling of the Sanctuary are progressing, albeit slowly as we have a grade II listing, the restrictions resulting being potentially onerous. This will be an exacting yet exciting project, involving specialist architectural advice and a great deal of work. We are extremely grateful to one congregant, who wishes to remain anonymous for very significant financial support and advice we are receiving from him;
- b. In addition, the building structure is over 150 years old and complex. We have completed work on the roof exterior, which (I hope!) is now weathertight, but there is always something to be done on the exterior, which is a continuing burden and never simple.
- c. Two of our wonderful stained-glass windows were repaired in 2022, leaving just a final two to go through that process in the near future.
- d. We are progressing with our plan to create two "community windows" in the niches of the south end of the first-floor balcony, incorporating current period memories, to be discovered by a future generation. This will be a fascinating and engaging project for us all.

Strategic report (continued)

Achievements and performance (continued)

7 Religion School and Learning

Under the experienced hands of Gil Reshef and with guidance from our new VC Education, Lenka Kohli, our education sector has come through a very difficult period, intact and raring to grow.

Religion School

- a. **Religion School** - continues to attract the young and their parents to join. 2022 was the first full year after the pandemic and we saw increasing numbers of students and new families. Families and students were really excited to be back to Religion School and to take part in projects, events, and festivals. Numbers in 2022 have continued to grow, and attendance each week was also higher compared to 2021.
- b. 14 new RS families have joined us during 2022 (most towards the new school year started in September 2022), and more are joining each month. In addition to new families, 16 new students from existing members have joined or returned to RS during 2022. In September 2022 we started the new school year with the biggest Gan class (Reception Year) we had in years, returning to pre-pandemic numbers.
- c. **RS at services** – we continued with our G’sharim (‘bridges’) class projects, to bring the RS families and the wider community closer together. Students joined and took part in services, and we reintroduced our Shira & Dinner event for families. On our first event in November 2022, we had 70 children and parents joining the wonderful Shira Service after a lovely buffet dinner. More events are planned before the end of the current school year to bring young and their parents to take part in services.
- d. **RS Parents involvement** – WhatsApp group for each class have been introduced to create a better sense of community and strengthen the connections between RS parents.
- e. For the first time ever, we now have an RS parents social action group, volunteering and working together to support WLS’s Social Action Departments’ projects, mainly the Family Asylum Seeker Drop In;
- f. **BM Programme** – we have continued with our Friday night BM family dinners and sessions (BM Family Food & Thoughts) after services, which were a great success;
- g. **Teen Programme** – with an exciting and updated teen programme, we now have the biggest group we ever had. We also have the biggest group of new Madrichim (teen assistant teachers) who completed our Hadrachah (Young Leadership) Course and are now part of our school team – doing wonderful work supporting our amazing team of teachers.

Strategic report (continued)

Achievements and performance (continued)

Adult education

- a. **The Parents Learning Hour** – new sessions delivered by WLS Rabbis and guest teachers. One of the highlights was a special workshop delivered by Keshet UK to talk about how to better support LGBTQ+ children and teenagers.
- b. **JPrep** –Numbers continue to go up. We have reintroduced our Buddies programme to help new JPreppers feel more welcome in the community. Jane Gough, a member of WLS and formerly the JPrep Coordinator, has volunteered to help us rebuild the Buddies Programme.
- c. **Milim** – our adult Modern Hebrew school continued to be a success in 2022. Each term we had 3-4 classes (20+ students) of different Hebrew levels. This was achieved with little to no advertising. We are working to increase the numbers even more with Social Media advertisement. Milim is a profitable programme while still being inexpensive for our students, especially compared to other Hebrew courses around London. We are proud of the fact that we can offer a fair price to WLS members and a discounted price WLS 20+ and 30+ members and that we have not raised our prices since we have launched Milim almost five years ago.
- d. **The Learning Hour** – our new adult programme on Wednesdays was launched in 2022. Numbers were very good; the programme is very diverse and attracts people of all ages. We had requests for more courses or additional sessions from participants which we have taken into consideration when planning the 2023 programme.
- e. The new programme for 2023 (which was planned towards the end of 2022), includes even more guest teachers, specialists, Rabbis, and unique topics. We are delighted to be able to offer this programme free of charge to WLS members and at a very low cost to non-members. We consider The Learning Hour to be one of the highlights of our adult education provision and we hope that the programme will continue to grow even more in the coming years.

8 Fund-Raising and Finance

- a. Our membership fees cover only the most basic of our general costs, building maintenance and staff; but WLS is so much more, supporting primarily our Community, especially the vulnerable, providing cultural, education and social engagement for our Members – to many, it is their “second home” and to even more, a source of comfort, just knowing that they are a member of a vibrant Jewish community.
- b. This all comes at a cost. Many times, I have said that without the generosity of our members and some third parties, we could not do what we do, the way we do it. We therefore have a need frequently to approach members and others for financial support. It is a source of enormous comfort to me that the response is generally open handed and sometime astonishingly generous.

Strategic report (continued)

Achievements and performance (continued)

- c. Our Fundraising Group (FRG), Chaired by Board member Sylvia Mingay (our previous FRG co-Chair, Stefanie Lawrence, having stood down due to time shortages, we are very grateful to her for all she did). I now focus on general fundraising and Sylvia on approaches to institutional bodies, such as trusts. Supported by an energetic group of board and volunteer members, including Blair Jacobson, Hannah Lowy-Mitchell, Tim and Eleanor Angel and our wonderful Life President, Stephen Moss, we had significant success in 2022, raising some £160,000 of Patronage for general funds, always the most difficult for which to fundraise. In doing so, we have had the most generous of contributions from existing and some new Patrons.
- In addition, we received almost £400,000 for restricted funds, such as for our drop in, interfaith, social care and various elements of work to our building. Many of these are trusts and Foundations connected with our members I am immensely grateful to the FRG members. To our Patrons, I say a heartfelt thank you all, for what you do and give.
- d. Our High Holy Day appeal in 2022 raised some £164,000. We have a small group which recommends to the Board where the HHD Appeal should focus, each year. In 2022 it was our own Asylum Drop in, City Harvest, Membership Fee support and Peace of Mind. Enormous thanks to all those who gave so generously to this appeal.
- e. Our finances remain, as they always seem to be, “just” ok, but only after the receipt of very generous Member donations and gifts – without the generosity of our Patrons, we could not do all we do, certainly not in the way we wish to do it.
- f. We have an outstanding Treasurer in David Marks, and I cannot thank him enough for the time and dedication he gives us. Sadly, his term of office comes to an end in 2024, and he will be immensely difficult to replace.
- g. The West London Synagogue Endowment Fund Trust was established in 2018, as an independent charity, with trustees connected with, but not officers of, WLS. Their objective is to raise a capital sum to act as a long term, but discrete, fund available to WLS as a potential capital base, for income support in the long term and for emergencies. There is a protocol in place to guide the relationship between WLS and the Endowment Fund. For those interested, a copy will be posted to our website, alongside a copy of the Fund’s Constitution.
- h. The West London Synagogue Charitable Fund is a historic (1962) and separate fund-raising body, raising funds for the charitable purposes – including the charitable activities of WLS. In 2002 it donated £4,000 to the WLS Rabbis’ Discretionary Fund. Thanks to those who run this, for their support and effort.

9 Communications with Congregants

- a. We are nearly there with the final testing and installation of Shulcloud. I am all too aware that this has proved to be a long-standing project and can only assure our Congregation that getting this into place has been as efficient and cost sensitive as we have been able. I said last year that these transitions, are never straightforward, but we are nearing the end. Thanks to Board member Brad Altberger for driving progress and to Wendy Pollecoff for masterminding the massive data input task.

Strategic report (continued)

Achievements and performance (continued)

- b. The next step, following testing, is to ensure that our database is accurate and complete, so we will need to make contact with some Congregants to verify the information we have. Please bear with us if we contact you to ensure our database is current and correct.
- c. At the same time, we will continue to review our communications and data protection policies to ensure that we can most efficiently serve our membership.
Our Quarterly Review remains an engaging, interesting and aesthetically delightful magazine, Thanks to Gaby Ward-Smith, Jim Fletcher and Martin Phillips for ensuring such high production values and content.
- d. Our e-news was revamped in 2022 by our Head of marketing (and graphic designer extraordinaire) Clare Allen and will continue to evolve as we give it increased modernity and accessibility to our Community. It really does serve its purpose of keeping us aware of upcoming events in an engaging and informative way. I commend it as a good way to keep in touch.

10 Rabbinic and Board Succession and Change Management

- a. Co-Senior Rabbis Helen Freeman and David Mitchell have continued their Rabbinate with success, in their multiple roles on the Bimah, Congregational Support and leadership and many others. I said last year, and repeat now, that being a Senior Rabbi at West London Synagogue is an arduous job, even when shared. It involves long hours and exacting attention to detail. The experiment of a joint appointment has paid off, and watching them work together, each focusing on different areas yet in synch and harmony, is a particular pleasure. Long may they continue to provide us with spiritual and religious leadership.
- b. Rabbi Emily Reitsma-Jurman has “bedded in” and enthusiastically taken on responsibility for our Tots’ and 20/30 groups, with energy and responding success.
- c. Rabbi Gershon Sillins’ transition to part time support has been successful and enabled us to maintain full Rabbinic pastoral service to our vulnerable Congregants, in addition to some lifecycle events. Rabbi Gershon has moved to a full-time post at Elstree Liberal Synagogue, where we wish him all the very best, and look forward to a return at some time as Guest Rabbi.
- d. July 2022 saw student Rabbi Matthew Turchin join us. In early anticipation of a successful completion of his initial 12 month posting, we have invited Matt to remain with us for his final pre-Ordination 12 month period, and I am delighted to say that he has accepted.
- e. During the past year, we invited Lenka Kohli and Anna Strang to join our as VC Education Board and VC Safeguarding Board respectively. I have every confidence that both of them will play an important part going forward, when they will be joined by those renewing and new members of the Board who will step in on the retirement at expiration of office in June this year. Board meetings are a mix of in person, and virtual, with an increasing move towards in person. It is good to be back in our Council Room, lined with books and pictures of many of our past Rabbis.

Strategic report (continued)

Achievements and performance (continued)

- f. 2022 saw a hello and goodbye (with thanks) to one of our longest-standing volunteers in many posts, Julian Markson, who stepped in temporarily to fill the new position of VC Ritual. This key role is now held jointly by Monica Jankel and Vivien Feather, sharing their extensive historical experience at WLS.
- g. As of the AGM in 2023, many of our trustees must step down under our Articles, and some may stand for re-election. This year we have eleven Board members (including VCs) standing down, all of whom are eligible to stand for a second term. Those standing down, apart from myself, are Hannah Lowy-Mitchell, Tim Angel, Tamara Barnet, Issy Tarsh, Peter Vogl and Sylvia Mingay, some of whom may stand for re-election at the AGM, under our Rules. My enormous thanks to all these for their support and generous giving of time during their period on the Board. I am delighted to say that Alison Edelshain and Brad Altberger whose terms also come to an end in 2023, are standing for re-election. It is not ideal for such a large proportion of the Board to change in one go, even if some will successfully stand again, so our Articles were amended last year, with approval of the Congregation, so that if fewer than one third of the board are remaining in post, new directors will be appointed for one, two or three years, as determined by the Board. This is an experiment which will need careful choreography in its implementation, and 2023 will be the first applicable year;.
- h. A special thanks, once more, for the Deputy Chairs, Alison Edelshain and Brad Altberger, for being there when the Chair needs practical support and wise counsel.
- i. As Chair I want to thank the board most sincerely, for giving your free time, for making yourselves available, often at short notice and occasionally at antisocial hours, without complaint. It is an enormous pleasure and privilege to work with you.
- j. Our President, Mark Fox has been a prominent member of our Community for many decades and has energetically maintained his duties whilst commuting between his home and Switzerland, where he has assumed an academic post.
- k. Monica Jankel and William Campos-Ortega having become our Senior Wardens in 2021, carried out their roles with distinction. They stepped down at Simchat Torah, 2022. During the year, Emma Levinson had placed her wardenship on hold and Monica Jankel, ever willing to help, came back as acting Co-senior Warden alongside her Co Senior Warden, Simon Raperport. John Axelson and Suzy Korel are now our Co-Middle Wardens. In order to recognise the burden of being a WLS Warden (along with its delights), we had amended our Rules to permit job-share between more than the customary two, joint, and I am delighted that Rosalind Copisarow, Lawrence Davenport and Professor Malcolm Rustin agreed to put on their top hats, assuming this important post.
- l. On behalf of our Congregation, I sincerely thank all Wardens for the dedication, time, effort and experience they offer us. It is a delight to see them in the Wardens' Box, bobbing up and down either to shake the hand of a Congregant or guest, or to guide our sedentary or standing positions in the service.

Strategic report (continued)

Achievements and performance (continued)

11 MRJ and Board of Deputies, CST

- a. The Board's suspension of WLS's membership of Reform Judaism remained in place throughout the year, and lasted until 26 February 2023, when the MRJ invoked a two year rule based on a disputed outstanding amount, and terminated our membership. This was the subject of a joint announcement made between the MRJ and ourselves in which, notwithstanding this, we confirmed that amicable discussions would be continuing – as they are. I hope that the Congregation will understand that our discussions with the MRJ must be held in confidence, and that it is not in our interests, or those of any discussions, that we go into further details at this stage. As and when there is anything substantive to report, that will be done. I thank Vice Chair Richard Slowe for the enormous amount of time, tact and skill that is deployed into this delicate and complex discussion. An up-to-date report will be given at the 2023 AGM.
- b. The Board of Deputies under the Presidency of long-standing member, Marie van der Zyl continued its role as the voice and champion of British Jewish interests in political circles. Marie fulfils her position there with dignified energy. We owe the Board of Deputies our gratitude and we are proud that Marie is a long-standing member of WLS. Thanks are due to Peter Vogl and Rosalind Copisarow, to John Lawrence and Naomi Ter Berg and to Angelina Doherty for being our representatives at the Board of Deputies.
- c. The CST, as they have done for many years, proved supportive, as ever giving us comfort in our security.

12 And Finally

Finally, this will be my last report to the Congregation, as your Chair. I step down at the end of my term at Simchat Torah. My sincere thanks to you, our wonderful, diverse, engaging Community, for making the West London Synagogue of British Jews the unique institution that it is. Thank you for allowing me the privilege of being your Chair, a role which I undertook to carry out to the best of my abilities. I hope that I have gone some way to achieving what I set out to do. As I have always tried to be, I remain available to all Congregants, volunteers and staff who wish to speak to me about WLS matters. My email is andrew.stone@wls.org.uk, just send me a short mail and I will arrange a chat or a coffee. It would be my pleasure.

Financial review

Going concern

The Trustees have carefully considered the availability of funds, with detailed estimates, for at least the period of twelve months following the date on which the accounts are approved and are satisfied that the Synagogue is able to manage its resources to remain as a going concern for this period and beyond.

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. We have made good progress in reducing the amount of our indebtedness and as soon as this task is accomplished 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 included the establishment of a separate charity, The West London Synagogue Endowment Fund Trust in 2018.

The total funds held by the Charity at 31 December 2022 were £7,255,000 (2021 – £6,777,000) of which £1,145,000 (2021 – £1,045,000) 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.

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.

Financial review (continued)

We were able to maintain our financial performance this year and our total surplus was £478,000 (2021-£369,000)

We refer in our financial statements to Restricted, Designated 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 Designated Funds represent those funds given without a specific restriction but in line with discussions, at the time with the donor, the Board designated them for a particular use. 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 2022, the Unrestricted Funds generated a surplus of £378,000 (2021 – £439,000). Restricted Funds generated a surplus of £100,000 for the year (2021 – deficit of £70,000).

The surplus in our unrestricted funds was greatly assisted by the release of a loan made to the Synagogue in the amount of £125,000, by a company owned by two generous members which had lent the funds to the Synagogue some years earlier and by a one-off unanticipated grant from Community Security Trust for £57,000 representing unallocated funds provided to CST by the Government for the year ended 31 March 2022. As we incur a very high level of security expense, this additional grant was extremely welcome. A third major contributor to the surplus was a reclassification of £60,000 of contributions to the Leo Baeck College to restricted funds as we had an unused remaining part of a legacy that we had received some years ago. Our unrestricted fund performance was also helped by the fact that some years ago we fixed the cost of our energy supplies through to the end of 2023.

We generated a surplus in restricted funds but much of this surplus was raised in anticipation of our spending needs in 2023. Accounting principles require that a charity recognises restricted income at the time it is received but only recognise the related 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 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. In fact, we were able to repay £143,000 of this loan in April 2023, being that part of the loan which was at a variable rate linked to Bank Base Rate.

Financial Review (continued)

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

	2022	2021	2020	2019	2018
	£'000	£'000	£'000	£'000	£'000
Income					
Membership	1,301	1,240	1,201	1,339	1,329
Funeral	492	584	581	796	585
Voluntary-general	375	253	258	398	220
Voluntary-restricted	833	378	823	611	901
Other	576	604	540	590	586
	3,577	3,059	3,403	3,734	3,621
Expenditure					
Salaries	1,188	1,155	1,271	1,377	1,356
Choir	107	80	79	100	100
Funeral	289	299	309	309	340
Other	782	708	809	941	771
Restricted funds	733	448	670	625	860
	3,099	2,690	3,138	3,352	3,427
Operating income	478	369	265	382	194
Non-recurring items	—	—	—	(358)	—
Net income	478	369	265	24	194

This table illustrates the that our membership income does not generally cover our operating 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. As noted above, when fewer than one third of the Board is remaining in post on completion of their terms, we are able to appoint new Trustees for shorter periods of time. 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 2022). Although Trustees are entitled to recover expenses incurred, generally they do not recover any petty amount and, in 2022, none were recovered.

Organisational structure and decision-making policies

The Company had a wholly owned subsidiary, WLS Seymour Place Limited which was dormant during 2021, incurring minor amounts of expenditure and was fully dormant during 2022 and the Trustees struck it off the Company Register in early 2023.

The Key Management Personnel comprise the Trustees and the senior staff responsible for the management and operations of the Synagogue. During 2022 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 Committee, 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. The Executive Committee comprising the co-senior Rabbis, Executive Director, Chairman, Treasurer, Board members Alison Edelshain and Brad Altberger, and our President, Mark Fox met regularly, and the minutes of their meetings are circulated to the full Board as soon as practicable after these meetings.

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, 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

Plans for future periods are difficult to formulate without the certainty of funding, which is why there has been considerable emphasis on reducing our indebtedness. When this has been achieved, we will seek to build up free reserves to ensure that we remain financially viable if there is a downturn in income. We need to develop a strategy for retaining and increasing our membership when there is seemingly reduced emphasis on Synagogue membership, especially amongst younger adults, by delivering an approach to Judaism with which they can align.

We also own three (two of which are active) cemeteries and these will need to be maintained for the indefinite future, even when their capacity for burials has been reached. This is many years away, but we will need to undertake a careful evaluation of the costs of maintaining cemeteries for a very extended period of time and build up a fund to both do this and acquire further land, if this proves necessary. This is a very long-term issue but requires a detailed review.

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:



Date: 21.05.23

Statement of Trustees' responsibilities 31 December 2022

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 (Chairman)

Date: 21.05.22

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 2022 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 2022 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 of 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. 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.



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

24 May 2023

Statement of financial activities (including and income and expenditure account)
Year to 31 December 2022

	Notes	Unrestricted general funds £'000	Restricted funds £'000	Total 2022 £'000	Unrestricted general funds £'000	Restricted funds £'000	Total 2021 £'000
Income from:							
Donations and legacies	1	1,676	833	2,509	1,622	378	2,000
Income from charitable activities	2	649	—	649	700	—	700
Investment income	3	333	—	333	309	—	309
Other income	4	86	—	86	50	—	50
Total income		2,744	833	3,577	2,681	378	3,059
Expenditure on:							
Raising funds	5	51	—	51	71	—	71
Charitable activities	6	2,315	733	3,048	2,171	448	2,619
Total expenditure		2,366	733	3,099	2,242	448	2,690
Net movement in funds		378	100	478	439	(70)	369
Reconciliation of funds:							
Total funds brought forward at 1 January 2022		5,732	1,045	6,777	5,293	1,115	6,408
Total funds carried forward at 31 December 2022		6,110	1,145	7,255	5,732	1,045	6,777

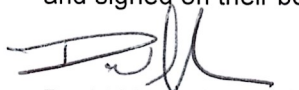
There were no recognised gains and losses other than those set out in the statement of financial activities above.

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

Balance sheet 31 December 2022

	Notes	2022 £'000	2022 £'000	2021 £'000	2021 £'000
Fixed assets					
Tangible assets	11		6,166		6,220
Current assets					
Debtors		417		445	
Prepayments and accrued income		58		156	
Cash at bank and in hand	13	1,336		1,031	
		1,811		1,632	
Creditors: amounts falling due within one year	16	(429)		(625)	
Net current assets			1,382		1,007
Total net assets less current liabilities			7,548		7,227
Creditors: amounts falling due after more than one year	17		(293)		(450)
Net assets			7,255		6,777
Funds					
Restricted funds	18		1,145		1,045
<i>Unrestricted funds</i>					
Designated funds	19	226		226	
General funds		5,884		5,506	
			6,110		5,732
			7,255		6,777

Approved by the trustees
and signed on their behalf by:


David Marks (trustee)

Approved on: 19 May 2023

The West London Synagogue for British Jews
Company Registration Number: 08578248 (England and Wales)

Statement of cash flows Year to 31 December 2022

	Notes	2022 £	2021 £
Cash flows from operating activities:			
Net cash used in operating activities	A	(2)	(34)
Cash flows from investing activities:			
Purchase of tangible fixed assets		(6)	(77)
Investment income received		333	309
Net cash provided by investing activities		327	232
Financing activities			
Repayment of bank loans		(20)	(16)
Net cash used in financing activities		(20)	(16)
Change in cash and cash equivalents in the year		305	182
Cash and cash equivalents at 1 January 2022	B	1,031	849
Cash and cash equivalents at 31 December 2022	B	1,336	1,031

Notes to the statement of cash flows for the year to 31 December 2022.

A Cash flows from operating activities

	2022 £	2021 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	478	369
Adjustments for:		
Investment income recognised in statement of financial activities	(333)	(309)
Depreciation of tangible fixed assets	60	63
Decrease (increase) in debtors	126	55
Increase (decrease) in creditors	(333)	(212)
Net cash used in operating activities	(2)	(34)

B Analysis of changes in net debt

	At 1 January 2022 £'000	Cash flows £'000	At 31 December 2022 £'000
Cash at bank and in hand	1,031	305	1,336
Bank loans falling due within one year	(17)	—	(17)
Bank loans falling due after more than one year	(313)	20	(293)
	701	325	1,026

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 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 trustee 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 2022 £'000	Unrestricted funds £'000	Restricted funds £'000	Total 2021 £'000
Donations	375	833	1,208	253	378	631
Legacies	—	—	—	129	—	129
Membership fees	1,301	—	1,301	1,240	—	1,240
	1,676	833	2,509	1,622	378	2,000

2 Income from charitable activities

	Unrestricted funds £'000	Restricted funds £'000	Total 2022 £'000	Unrestricted funds £'000	Restricted funds £'000	Total 2021 £'000
Rabbinic and Synagogue	99	—	99	53	—	53
Funeral and cemetery	492	—	492	584	—	584
Education	58	—	58	63	—	63
	649	—	649	700	—	700

3 Investment income

	Total 2022 £'000	Total 2021 £'000
Rental income	333	309

4 Other income

	Total 2022 £'000	Total 2021 £'000
Other income	86	50

5 Raising funds

	Total 2022 £'000	Total 2021 £'000
Staff fundraising costs	51	71

6 Charitable activities

	Rabbinic and Synagogue £'000	Funeral and cemetery £'000	Education £'000	Total 2022 £'000	Rabbinic and Synagogue £'000	Funeral and cemetery £'000	Education £'000	Total 2021 £'000
Staff costs	406	—	133	539	649	—	163	812
Direct costs	834	289	107	1,230	311	301	111	723
Legal and professional	—	—	—	—	—	—	—	—
	1,240	289	240	1,769	960	301	274	1,535
Grant funding (note 7)	47	—	—	47	59	—	—	59
Share of support costs (note 8)	630	—	210	840	498	—	166	664
Share of governance costs (note 8)	294	—	98	392	271	—	90	361
	2,193	289	548	3,048	1,788	301	530	2,619

7 Grants payable

	Rabbinic and Synagogue Total 2022 £'000	Rabbinic and Synagogue Total 2021 £'000
Grants to institutions:		
Movement for Reform Judaism	23	59
Board of Deputies	24	—
	47	59

8 Support costs

	Support Costs £'000	Governance £'000	Total 2022 £'000	Support Costs £'000	Governance £'000	Total 2021 £'000
Staff costs	349	244	593	278	211	489
Depreciation	60	—	60	62	—	62
Premises, administration, finance and other costs	431	—	431	324	—	324
Audit fees	—	30	30	—	29	29
Accountancy	—	—	—	—	—	—
Legal and profession	—	118	118	—	121	121
	840	392	1,232	664	361	1,025

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

	Total 2022 £'000	Total 2021 £'000
Wages and salaries	1,245	1,268
Social security costs	139	132
Other pension costs	60	68
	1,444	1,468

The average monthly number of employees during the year was 59 (2021 – 65).

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

	2022	2021
£60,001 – £70,000	2	1
£70,001 – £80,000	1	—
£80,001 – £90,000	—	—
£90,001 – £100,000	2	2
£100,001 – £110,000	1	1
£110,001 – £120,000	—	—

Total remuneration paid to Key Management Personnel was £525,157 (2021 - £433,674)

11 Tangible fixed assets

	Freehold Property £'000	Roof Costs £'000	Furniture and Equipment £'000	Cemetery capital costs £'000	Total 2021 £'000
Costs					
At 1 January 2022	5,396	143	1,188	286	7,013
Additions	—	—	6	—	6
At 31 December 2022	5,396	143	1,194	286	7,019
Depreciation					
At 1 January 2022	—	143	583	67	793
Charge for the year	—	—	54	6	60
At 31 December 2022	—	143	637	73	853
Carrying amount					
At 31 December 2021	5,396	—	605	219	6,220
At 31 December 2022	5,396	—	557	213	6,166

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

	Total 2022 £'000	Total 2021 £'000
Trade debtors	417	445
Other debtors	—	—
Prepayments and accrued income	58	156
	475	601

Included within trade debtors is a provision of £99,590 (2021 – £71,397) 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 subject to considerable 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

	Total 2022 £'000	Total 2021 £'000
Bank loans	310	330
Payable within one year	17	17
Payable after one year	293	313
	310	330

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. The variable rate portion of the loan was repaid in full in March 2023.

16 Creditors: amounts falling due within one year

	Total 2022 £'000	Total 2021 £'000
Bank loans	17	17
Other taxation and social security	39	37
Trade creditors	73	52
Other creditors	4	210
Accruals and deferred income	296	309
	429	625

17 Creditors: amounts falling due after more than one year

	Total 2022 £'000	Total 2021 £'000
Bank loans	293	313
Other creditors	—	137
Accruals and deferred income	—	—
	293	450

18 Restricted funds

	At 1 January 2022 £'000	Income £'000	Expenditure £'000	Transfers £'000	At 31 December 2022 £'000
Care and education	268	284	(191)	(20)	341
Cemetery maintenance	76	1	(4)	—	73
Activities of the Synagogue	701	548	(538)	20	731
	1,045	833	(733)	—	1,145

	At 1 January 2021 £'000	Income £'000	Expenditure £'000	Transfers £'000	At 31 December 2021 £'000
Care and education	260	103	(101)	6	268
Cemetery maintenance	80	—	(4)	—	76
Activities of the Synagogue	775	275	(343)	(6)	701
	1,115	378	(448)	—	1,045

Care and Education Fund

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

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.

18 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 2022 £'000	Income £'000	Expenditure £'000	Transfers £'000	At 31 December 2022 £'000
Social care	100	—	—	—	100
Building fund	126	—	—	—	126
	226	—	—	—	226

	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
	226	—	(2)	2	226

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.

19 Analysis of net assets between funds

	Unrestricted Funds 2022 £'000	Designated Funds 2022 £'000	Restricted Funds 2022 £'000	Total 2022 £'000
Fund balances at 31 December 2022 are represented by:				
Tangible assets	6,166	—	—	6,166
Current	11	226	1,145	1,382
Long term liabilities	(293)	—	—	(293)
	5,884	226	1,145	7,255

	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)
	5,506	226	1,045	6,777

20 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	37
Between two and five years	115	147
Greater than five years	—	5
	152	189

21 Related party transactions

During the year, the trustees and persons connected to them made aggregate donations of £83,027 (2021 – £89,216).

The West London Synagogue received a donation of £15,000 (2021- £15,000) from The Apax Foundation. David Marks, a trustee of the Synagogue, is a director of The Apax Foundation.

The West London Synagogue received a donation of £16,230 (2021 – £nil) from The Kobler Trust. Andrew Stone, a trustee of the Synagogue, is a trustee of the Kobler Trust.

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

22 Subsidiaries

Details of the charity's subsidiaries at 31 December 2022 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.

Following the year end, on 21 February 2023, WLS Seymour Place was dissolved.