

Ealing Liberal Synagogue
Trustee's report and financial statements
For the year ended 31 March 2018

Ealing Liberal Synagogue

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Ealing Liberal Synagogue

Legal and administrative information

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

Ealing Liberal Synagogue

Report of the Trustees For the year ended 31 March 2018

The trustees present their report and the financial statements for the year ended 31 March 2018.

Structure, governance and management

Ealing Liberal Synagogue (ELS) is governed by its Constitution & Rules as approved at an AGM on 25 October 2015. Its property and affairs are under the governance and control of a Council. The Council consists of a President, 2 Vice Presidents, ex officio the Minister (Rabbi), the Chair and 9 ordinary members. The Council has the power to appoint the Minister and other employees, notably the Administrator. The Council appoints 3 Holding Trustees. ELS is affiliated to Liberal Judaism.

Objectives

In summary these are:

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

Achievements and performance

Membership

	March 2018	March 2017
Full members	151	153
Friends	34	34
Young adults	15	17
Affiliates	1	1
Total	201	205

Membership is slightly down again this year, although there was a bit of a recovery in March and five new members were approved at the March Council Meeting. We are pleased that younger members of the community are taking initiatives to engage with the membership and that new activities are starting up again.

The Fun Day held in April last year was a very successful way of raising funds for Abraham's Tent, a sister synagogue's project to renovate a flat for a refugee family, and of getting the community involved. We do need to work on raising awareness of what our community offers to the wider Jewish public in our surrounding areas.

Services

We continue to hold religious services on all Friday evenings and once a month on Saturdays. All major festivals were celebrated and most minor ones, though these latter were often marked on the nearest Shabbat rather than on the precise Hebrew date. Our attendance on Friday evenings is holding steady and increases with special events or communal supper. Three of our younger members (30's) are enrolled in Liberal Judaism's Ba'alei Tefillah programme to become lay readers. This will certainly be in the long-term benefit to the congregation, and the rabbi is mentoring the participants through the course.

Ealing Liberal Synagogue

Report of the Trustees

For the year ended 31 March 2018

Education

In the academic year 2017-2018, the ELS Religion School (cheder) provided Hebrew and Jewish Studies tuition from reception age until secondary school Year 8. The Rabbi, as in the previous year, shared the function of head teacher with Rafe Thurstance. Hebrew language tuition was supplemented by a native speaker, Mimi Sober-Nakar, and the remainder of the staff was drawn from a pool of post b'nei mitzvah students. As we feel that one of the most important factors in maintaining a strong Jewish identity is contact with enthusiastic Jewish peers, we continued to encourage all students to participate in Liberal Judaism's youth movement, LJY-Netzer. Two of our students enjoyed the spring camp in March 2018, and three of our students are signed up for the summer camp in August 2018.

The number of children enrolled in the Religion School in 2017/18 was 14, with three of these students being tutored privately by Rafe in addition to the regular cheder classes. We ended the 2017/18 academic year with 11 pupils regularly attending the weekly programme plus an additional five children coming with their parents for our once a month Young Families Group.

In a political and social climate that saw an increased level of antisemitic activity, as well as a misunderstanding about what that entails, the Rabbi continued to give talks to visiting school groups, as well as make herself available to any school where one of our students is studying.

The Rabbi continues to run an Access to Judaism class for interested adults, which meets at least twice a month. She intends to continue with this, teaching at the Montagu Centre so that additional students can be drawn from other congregations to make the group discussions more interesting. A monthly 'Torah Breakfast' has been reinstated, and has drawn a regular attendance.

Social/Welfare

Regular activities other than services included a book club, bridge, and Israeli dancing. We have also had occasional talks, including two from MPs. We held a number of events taking place included a barbecue at a member's home. Hospital and home visits were made. We have a scheme for regular telephone contacts with members who wish this.

ELS Premises

Further refurbishment works were carried out during the year as part of an ongoing programme.

Health & Safety/Maintenance

The annual gas safety, fire extinguisher, CCTV and portable electrical equipment checks were carried out in addition to routine maintenance. The five yearly Electrical Inspection and Test was carried out in December and necessary work will be done in 2018.

Security

Thanks to the continuing grant from CST we were able to subsidise the cost of a contracted security guard at our main events. Together with the participation of parents on the security rota, this has enhanced our ability to effectively control access into the Synagogue during these uncertain times. Unfortunately, the amount of the CST grant will be substantially reduced next year. Nevertheless, we will endeavour to provide the same level of security cover despite the increased financial burden.

Lettings

Creative Minds Nurseries have proved to be a reliable and trustworthy tenant for the hall. There will be a rent review effective from September 2018. The sanctuary is also yielding a rental income from a private individual running a Yoga class on a two weekly agreement during term time and some extra Sunday sessions.

Ealing Liberal Synagogue

Report of the Trustees For the year ended 31 March 2018

General Administration

This continues to be well run by our cheerful and very able Administrator who has to cope with a variety of problems that inevitably arise over the course of the year. The Computer in the office was upgraded to Windows 10 Creators Fall.

Communication

Regular updates are circulated by email.

Liberal Judaism

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

Interfaith

Other faith groups were welcomed to the synagogue during the year.

Public benefit

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

Financial review

Unrestricted funds

In terms of financial results, this has been a disappointing year as our overall income fell slightly (down by 2%) at the same time as the level of Synagogue expenditure increased significantly (up by 12.9%).

The increased expenditure reflects on the one hand, an adjustment to the Rabbi's salary to incorporate a specific fee and, on the other hand a general rise in general overheads such as Religion School costs, lighting, heating, cleaning, caretaker costs, gardening, repairs and postages.

To summarise, income has reduced from £120,088 to £117,437, whilst expenditure has risen from £117,425 to £132,627.

All these variances result in a deficit of £15,190 for the year compared to a surplus of £2,663 in the previous year.

Restricted funds

Other than for additional expenditure under this heading of £13,545, mainly in respect of continuing refurbishment costs there were no significant costs. Income on the other hand has benefited to the extent of £2,965 from returns on investments.

The recent decision by Council to recognise all investment returns, from whichever source, as falling under the heading of Unrestricted Funds will be of great benefit in future, especially given the rise in overheads. However, actual capital accumulated in Restrictive Funds must continue to be safeguarded and only used in exceptional circumstances.

We reported last year that there was still a significant balance due to the Synagogue from the Du Broff Legacy. Although anticipated, no further interim payments were received in this financial year. However, we are happy to report that substantial payments were received in May and June 2018 and these have now been invested.

Ealing Liberal Synagogue

Report of the Trustees For the year ended 31 March 2018

Statement of Trustees Responsibilities

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

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

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

Approved by the Council on: 9 September 2018

and signed on their behalf by:



Ealing Liberal Synagogue

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

I report on the accounts of Ealing Liberal Synagogue for the year ended 31 March 2018 which are set out on pages 2 to 14.

Respective responsibilities of trustees and independent examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 130 of the Charities; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act
- have not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Arvind L Joshi FCA, CTA, DChA

Levy + Partners Limited

Chartered Accountant

7-8 Ritz Parade

Western Avenue

London

W5 3RA

Date:

Ealing Liberal Synagogue

Statement of financial activities

For the year ended 31 March 2018

	Notes	Unrestricted funds £	Restricted funds £	2018 Total £	31/03/17 Total £
Income					
Voluntary income	2	76,488	-	76,488	88,807
Activities for generating funds	3	37,180	-	37,180	28,457
Investment income	4	3,769	2,965	6,734	3,552
Total income		<u>117,437</u>	<u>2,965</u>	<u>120,402</u>	<u>120,816</u>
Expenditure					
Direct Synagogue expenditure	5	88,124	-	88,124	80,762
Governance costs	6	44,503	13,545	58,048	43,736
Total expenditure		<u>132,627</u>	<u>13,545</u>	<u>146,172</u>	<u>124,498</u>
Net movement in funds before other recognised gains and losses		(15,190)	(10,580)	(25,770)	(3,682)
Other recognised gains and losses					
Gains on revaluations of fixed assets for the charity's own use	8	125,000	-	125,000	-
Gains on investment assets		2,559	1,226	3,785	-
Net movement in funds		<u>112,369</u>	<u>(9,354)</u>	<u>103,015</u>	<u>(3,682)</u>
Total funds brought forward		<u>351,452</u>	<u>135,853</u>	<u>487,305</u>	<u>490,987</u>
Total funds carried forward		<u>463,821</u>	<u>126,499</u>	<u>590,320</u>	<u>487,305</u>

The notes on pages 9 to 14 form an integral part of these financial statements.

Ealing Liberal Synagogue

Balance sheet as at 31 March 2018

	Notes	31/03/18		31/03/17	
		£	£	£	£
Fixed assets					
Tangible assets	8		401,128		276,410
Investments	9		152,658		148,873
			<u>553,786</u>		<u>425,283</u>
Current assets					
Stocks			48		48
Debtors	10		1,235		1,868
Cash at bank and in hand			55,760		75,424
			<u>57,043</u>		<u>77,340</u>
Creditors: amounts falling due within one year	11		<u>(20,509)</u>		<u>(15,318)</u>
Net current assets			<u>36,534</u>		<u>62,022</u>
Net assets			<u>590,320</u>		<u>487,305</u>
The funds of the charity:					
Restricted income funds	12		126,499		135,853
Unrestricted income funds			63,821		76,452
Revaluation reserve			400,000		275,000
Total charity funds			<u>590,320</u>		<u>487,305</u>

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

Trustee



Date:

11 November 2018

The notes on pages 9 to 14 form an integral part of these financial statements.

Notes to financial statements

For the year ended 31 March 2018

1. Accounting policies

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

1.1. Basis of accounting

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

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

1.2. Incoming resources

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

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

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

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

Income from the charity shop is included in the year in which it is receivable.

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

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

1.3. Resources expended

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

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2018

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

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

1.5. Investments

Investments held as fixed assets are stated at fair value.

1.6. Stock

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

2. Voluntary income

	Unrestricted funds £	2018 Total £	2017 Total £
Legacies	-	-	3,000
Subscriptions	45,450	45,450	49,730
Cemetery fees recovered	6,320	6,320	6,747
Tax recoverable on subscriptions	11,247	11,247	11,229
General donations	2,132	2,132	5,075
Charity evening appeal	-	-	745
High Holiday appeal	5,390	5,390	4,894
High Holy Day Visitors	528	528	520
CST Contributions	5,153	5,153	6,144
Other income	268	268	723
	<u>76,488</u>	<u>76,488</u>	<u>88,807</u>

3. Activities for generating funds

	Unrestricted funds £	2018 Total £	2017 Total £
Shop income	-	-	52
Hall lettings	36,685	36,685	27,815
Events	495	495	590
	<u>37,180</u>	<u>37,180</u>	<u>28,457</u>

Ealing Liberal Synagogue

Notes to financial statements
For the year ended 31 March 2018

4. Investment income

	Unrestricted funds £	Restricted funds £	2018 Total £	2017 Total £
Income from investments	3,769	2,965	6,734	3,552
	<u>3,769</u>	<u>2,965</u>	<u>6,734</u>	<u>3,552</u>

5. Direct Synagogue expenditure

	Unrestricted funds £	2018 Total £	2017 Total £
Ministers' salary, pension and expenses	40,741	40,741	36,168
LJ Capitation	11,286	11,286	11,095
LJ Cemetery Scheme	6,794	6,794	6,747
Religion school	6,347	6,347	5,211
Printing, postage and stationery	2,812	2,812	1,929
Events	1,249	1,249	1,350
High Holiday and other Services costs	2,889	2,889	2,587
Charity donations and gifts	6,122	6,122	5,595
Training costs	565	565	355
Security costs	9,319	9,319	9,380
Miscellaneous	-	-	345
	<u>88,124</u>	<u>88,124</u>	<u>80,762</u>

Notes to financial statements
For the year ended 31 March 2018

6. Governance costs

	Unrestricted funds £	Restricted funds £	2018 Total £	2017 Total £
Wages & salaries	18,502	-	18,502	18,379
Heating, lighting & water	5,297	-	5,297	3,497
Repairs & maintenance	2,921	10,530	13,451	8,654
Gardening	1,461	-	1,461	-
Insurance	5,722	-	5,722	5,378
Cleaning	4,202	-	4,202	1,549
Promotion costs	-	-	-	(96)
Accountancy & payroll fees	1,812	-	1,812	1,776
Professional - Legal fees	-	1,500	1,500	451
Bible Studies	-	1,515	1,515	-
Computer expenses	513	-	513	513
Telephone	660	-	660	701
Waste collection coss	751	-	751	880
Caretaker costs	2,127	-	2,127	1,350
Sundries	253	-	253	352
Depreciation on furniture & office equipment	282	-	282	352
	<u>44,503</u>	<u>13,545</u>	<u>58,048</u>	<u>43,736</u>

7. Employees

Employment costs

	2018 £	2017 £
Wages and salaries	<u>53,572</u>	<u>49,561</u>

Number of employees

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

2018 Number	2017 Number
<u>1.3</u>	<u>1.3</u>

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2018

8. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost or valuation			
At 1 April 2017	275,000	14,271	289,271
Revaluation	125,000	-	125,000
At 31 March 2018	<u>400,000</u>	<u>14,271</u>	<u>414,271</u>
Depreciation			
At 1 April 2017	-	12,861	12,861
Charge for the year	-	282	282
At 31 March 2018	<u>-</u>	<u>13,143</u>	<u>13,143</u>
Net book values			
At 31 March 2018	<u>400,000</u>	<u>1,128</u>	<u>401,128</u>
At 31 March 2017	<u>275,000</u>	<u>1,410</u>	<u>276,410</u>

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

9. Fixed asset investments	Listed investments £	Total £
Valuation		
At 1 April 2017	148,873	148,873
Gains on investments	3,785	3,785
At 31 March 2018	<u>152,658</u>	<u>152,658</u>

10. Debtors	Year ended 31/03/18	Year ended 31/03/17
Prepayments	<u>1,235</u>	<u>1,868</u>

Notes to financial statements
For the year ended 31 March 2018

11. Creditors: amounts falling due within one year	Year ended 31/03/18 £	Year ended 31/03/17 £
Subscriptions received in advance	8,555	7,910
Rent deposit	5,364	-
Rent received in advance	5,210	4,377
Accruals	1,380	3,031
	<u>20,509</u>	<u>15,318</u>

12. Analysis of net assets between funds

Fund balances at 31 March 2018 as represented by:	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	401,128	-	401,128
Investment assets	76,432	76,226	152,658
Current assets	1,406	55,637	57,043
Current liabilities	<u>(15,145)</u>	<u>(5,364)</u>	<u>(20,509)</u>
	<u>463,821</u>	<u>126,499</u>	<u>590,320</u>

13. Unrestricted funds

	At 1 April 2017 £	Incoming resources £	Outgoing resources £	Gain on revaluation of tangible fixed assets £	At 31 March 2018 £
Unrestricted funds	<u>351,452</u>	<u>117,437</u>	<u>(132,627)</u>	<u>127,559</u>	<u>463,821</u>

14. Restricted funds

	At 1 April 2017 £	Incoming resources £	Outgoing resources £	Gains and losses £	At 31 March 2018 £
Restricted funds	<u>135,853</u>	<u>2,965</u>	<u>(13,545)</u>	<u>1,226</u>	<u>126,499</u>