



Ealing Liberal Synagogue

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6 November 2014

The attached Trustees report and financial statements for the year ended 31st March 2014 were approved by the Trustees (Council) at their meeting on 8th September 2014 and by the Synagogue membership at the AGM on 2nd November 2014.

Norman C Conroy
Chair of Council
Hon Treasurer

Charity number: 1037099

Ealing Liberal Synagogue

Trustee's report and financial statements

For the year ended 31 March 2014

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.
Accountants	Levy + Partners Limited Chartered Accountants 86/88 South Ealing Road Ealing London W5 4QB
Bankers	Santander Bootle Merseyside LE30 4GB

Ealing Liberal Synagogue

Report of the trustee

For the year ended 31 March 2014

The trustee presents his report and the financial statements for the year ended 31 March 2014. The Charity has been given a dispensation by the charity commission from publishing the names of its trustees.

Structure, governance and management

Ealing Liberal Synagogue (ELS) is governed by its Constitution & Rules as approved at an AGM on 5 June 2011. Its property and affairs are under the government 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 2014	March 2013
Full members	184	161
Friends	34	26
Youth members	22	20
Affiliates	1	1

The increase in membership is encouraging in particular as this is despite 5 members leaving and 2 deceased. It has come about, among other things, by the activities of a Membership committee including a stall at the Bedford Park Festival and a tea for new members. The relatively high age profile of our membership makes it essential that this increase is maintained in future years. An initiative by Citizens UK (who are already working for Liberal Judaism) to develop and strengthen relationships within our community is being explored which may lead to future growth. 3 bar/bat mitzvahs and 2 weddings were celebrated.

Services

These were held on all Friday evenings and once a month on Saturdays. Once a month the Rabbi prepared a 'Tisch' (supper) for members on Friday evening in lieu of a formal service. The High Holydays Rosh Hashanah (Jewish New Year) and Yom Kippur (Day of Atonement) in autumn 2013 attracted a large congregation of members and others from outside.

Ealing Liberal Synagogue

Report of the trustee For the year ended 31 March 2014

Religion School

The ELS Religion School (cheder) provided Hebrew and Jewish studies tuition from reception age until approximately School Year 8. The Rabbi functioned as the Headteacher, selecting our curriculum materials and teaching the b'nei mitzvah class. She was supported by one other adult member of staff. The remainder of the staff were drawn from our post b'nei mitzvah students. In both 2012/13 and 2013/14 there were three teenage staffers and an additional teaching assistant joined in the autumn of 2013.

Another member offered additional support for Hebrew tuition as her schedule allowed.

Our goal was to ensure that every child in the cheder (who wished to do so) was enabled to mark a bar or bat mitzvah as the culmination of this early stage of their Jewish education. This usually required some outside Hebrew tuition, but in two recent cases, this task was undertaken by a committed parent.

We encouraged all students to participate in Liberal Judaism's youth movement, LJY Netzer, as one of the most important factors in maintaining a strong Jewish identity is contact with enthusiastic Jewish peers. Involvement with LJY is particularly important for our teenagers, as our small size precluded running a Kabbalat Torah (post b'nei mitzvah) class. A film by the cheder won second place in Liberal Judaism's 'LAFTA' awards.

The number of children enrolled in the Religion School in 2012/13 was 18. We ended the 2013/14 academic year with 20 pupils.

70th Anniversary

ELS celebrated the 70th Anniversary of its founding with a special service (attended by the Liberal Judaism Chief Executive and local dignitaries and faith representatives) on 29 June 2013. This was followed by events showing the range of social and cultural activities we offer.

Social/Welfare

Regular activities included a coffee morning, book club, bridge, badminton and Israeli dancing and 'In the Chair' talks. Annual events taking place were a barbecue at a member's home and a Quiz Supper. A 'chanukah' tea was held for elderly members and hospital and home visits made. We have a scheme for regular telephone contacts with members who wish this. The annual charity evening to collect for outside charities was held in summer.

ELS Premises

In spring 2013 in the light of previous and expected future financial deficits due to falling membership and heavy expenditure to maintain our old building in a safe condition, a proposal was made to sell the existing building and move to rented accommodation in the local Quaker building near Ealing Broadway. This proposal was narrowly defeated by Council. Following this decision to stay the use of our building was reviewed to make it more attractive to groups wanting to hire space. A decision has been made to redevelop the sanctuary replacing the pews with chairs which is to be carried out in summer 2015.

Maintenance/Health & Safety/Security

The synagogue hall and committee rooms were redecorated in preparation for the 70th anniversary. Following a legal threat from a neighbour and to avoid future expenditure on regular tree surgery, the leylandii trees on our boundaries were cut down. Our open front ranch fencing was consequently replaced by regular spaced fencing. An asbestos survey was carried out confirming our main roof was in a stable condition. A fire and general risk assessment was carried out by outside consultants and their recommendations are under consideration. The annual gas safety, fire extinguisher and portable electrical equipment checks were carried out. A new dish washer and fridge/freezer were installed. The enormous contribution of our Maintenance Officer to our major maintenance both financially and in providing skilled contractors is acknowledged with gratitude. An ELS friend took on the role of Security Officer for ELS and arranged the security rota for the High Holy Days. Our thanks go to him and our Administrator and the religion school parents for their role in security.

Ealing Liberal Synagogue

Report of the trustee

For the year ended 31 March 2014

Lettings

Our letting to a nursery school during school terms continues and a rent increase and restructuring to separate out a payment for utilities were negotiated in addition to a contribution to the redecoration for our anniversary. Rent increases from existing tenants (Slimnastics, Karate) were obtained and a new letting obtained (Yoga). The outside bridge club left us not wanting to pay the rent increase. New lettings are being sought.

Administration/Communication

Much has been done to tidy up the membership lists and collect subscriptions. Collection of letting income by standing order rather than cash has increased. A scheme ("Easy Fundraising") for ELS to obtain a small percentage from suppliers to members (at no cost to them) of goods and services on the internet has been introduced. A member has kindly taken on the submission of our Gift Aid claim to HMRC. A letter has sent to members encouraging them to remember ELS in their wills. Minor maintenance, cleaning, printing, postage and keeping keeping of the bank statements have been ably handled by our Administration. We publish a bimonthly magazine Shalom and a monthly ebulletin. A banner, designed by a member's company, advertising our building to potential hirers has been erected. Our thanks go to our very able Administrator.

Liberal Judaism

ELS is affiliated to Liberal Judaism (LJ) which has 35 communities in the UK and Eire. Members attended LJ seminars on outreach and fundraising and the LJ Day of Celebration in Birmingham. A summer seminar at Leo Baeck College for training progressive rabbis was attended.

Interfaith

Church and other faith groups visited the synagogue and a one of our members is on the UK Interfaith Network.

Financial review

The negative funds flow for 2013/14 was due in large part to heavy repairs and maintenance expenditure of £16,621 on our premises including the redecoration £4400, tree felling £4848, new dishwasher £1680 and the exterior fence £2500. As mentioned this expenditure would have been much higher had it not been for the generosity of our Maintenance Officer. Further major building expenditure will be incurred in 2014/15 due to repair to our flat roof which was badly leaking and to a fire alarm system and emergency lighting.

In 2013/14 members subscriptions increased by about £2000 over 2012/13. We remained heavily dependent on outside lettings which brought in over £15000 in 2013/14.

Although reserves of 3 months income are commonly kept by charities Council agreed in January 2014 that, in view of the age of our building, ELS should keep reserves of £40,000 equivalent to 5 around months income. This figure is to be maintained in real terms using a cost of repair and maintenance index in future years. This requirement was more than met as at 31 March 2014 with investments of £39,107 and cash at bank and in hand of £39,033.

Ealing Liberal Synagogue

Report of the trustee

For the year ended 31 March 2014

Statement of trustees' responsibilities

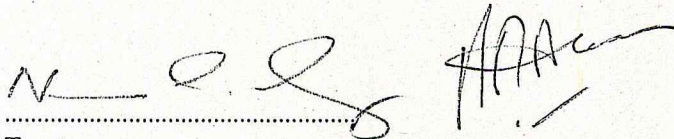
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

Two handwritten signatures in black ink. The first signature is on the left, and the second is on the right, both appearing to be in cursive.

Trustees

Date: 8 September 2014

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 2014 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

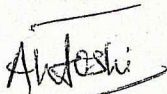
Basis of independent examiner's report

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 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Arvind L Joshi FCA, CTA, DChA

Levy + Partners Limited
Chartered Accountant
86/88 South Ealing Road
Ealing
London
W5 4QB

Date: 8 September 2014

Ealing Liberal Synagogue

Statement of financial activities

For the year ended 31 March 2014

	Notes	Unrestricted funds £	Year ended 2014 Total £	Period ended 31/03/13 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	81,120	81,120	76,039
Activities for generating funds	3	20,114	20,114	20,279
Investment income	4	570	570	674
Total incoming resources		<u>101,804</u>	<u>101,804</u>	<u>96,992</u>
Resources expended				
Direct Synagogue expenditure	5	70,706	70,706	58,014
Governance costs	6	46,380	46,380	33,129
Total resources expended		<u>117,086</u>	<u>117,086</u>	<u>91,143</u>
Net incoming/(outgoing) resources before other recognised gains and losses		(15,282)	(15,282)	5,849
Other recognised gains and losses				
Gains on investment assets		880	880	1,071
Net movement in funds		(14,402)	(14,402)	6,920
Total funds brought forward		357,885	357,885	350,965
Total funds carried forward		<u>343,483</u>	<u>343,483</u>	<u>357,885</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

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

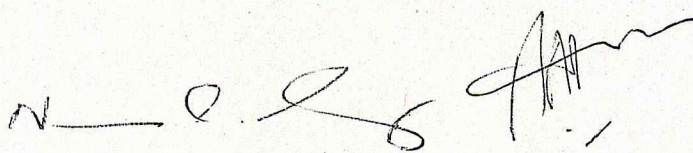
Ealing Liberal Synagogue

Balance sheet as at 31 March 2014

	Notes	31/03/14		31/03/13	
		£	£	£	£
Fixed assets					
Tangible assets	8		277,753		276,561
Current assets					
Stocks			220		273
Debtors	9		1,808		2,178
Investments	10		39,107		38,227
Cash at bank and in hand			39,033		48,916
			<u>80,168</u>		<u>89,594</u>
Creditors: amounts falling due within one year	11		<u>(14,438)</u>		<u>(8,270)</u>
Net current assets			<u>65,730</u>		<u>81,324</u>
Net assets			<u>343,483</u>		<u>357,885</u>
Funds	12				
Unrestricted income funds			61,403		75,805
Revaluation reserve			282,080		282,080
Total funds			<u>343,483</u>		<u>357,885</u>

The financial statements were approved by the trustee and signed on its behalf by:

Trustee



Date: 8 September 2014

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

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2014

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding period.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention except for the freehold land and building which is included at the market value, and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice' issued in March 2005 (SORP 2005) and the Charities Act 1993. Realised and unrealised gains and losses are recognised in the period to which they relate.

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.

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.

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

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2014

1.5. Investments

Current asset investments are at the lower of cost and net realisable value.

1.6. Stock

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

2. Voluntary income

	Unrestricted £	Year ended 31/03/14 £	Period ended 31/03/13 £
Subscriptions	55,516	55,516	53,399
Tax recoverable on subscriptions	8,764	8,764	9,587
Board of deputies	10	10	525
General donations	3,931	3,931	2,207
Womens Guild	-	-	1,312
High Holy Day Appeal	6,072	6,072	4,959
High Holy Day Visitors	1,160	1,160	975
Religion School	3,243	3,243	2,160
Memorial Welfare fund	2,424	2,424	915
	<u>81,120</u>	<u>81,120</u>	<u>76,039</u>

3. Activities for generating funds

	Unrestricted funds £	Year ended 31/03/14 Total £	Period ended 31/03/13 Total £
Shop income	53	53	91
Hall lettings	15,344	15,344	15,199
Events	2,537	2,537	2,599
70th Anniversary	2,180	2,180	2,390
	<u>20,114</u>	<u>20,114</u>	<u>20,279</u>

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2014

4. Investment income

	Unrestricted funds £	Year ended 31/03/14 Total £	Period ended 31/03/13 Total £
Income from investments	570	570	674
	<u>570</u>	<u>570</u>	<u>674</u>

5. Direct Synagogue expenditure

	Unrestricted funds £	Restricted funds £	Year ended 31/03/14 Total £	Period ended 31/03/13 Total £
Opening stock	273	-	273	364
Closing stock	(220)	-	(220)	(273)
Ministers' salary, pension and expenses	31,498	-	31,498	29,369
LJ Capitation	18,930	-	18,930	15,855
LJ Cemetery Scheme	7,160	-	7,160	-
Religion school	1,782	-	1,782	2,733
Choir & Organist	-	-	-	1,691
Printing, postage and stationery	2,513	-	2,513	3,395
Events	993	-	993	956
70th Anniversary	1,738	-	1,738	55
Board of Deputies	-	-	-	546
Womens Guild	-	-	-	1,100
Charity donations	660	-	660	-
High Holy Day Appeal	4,174	-	4,174	115
Communication manager	-	-	-	1,800
Training costs	878	-	878	-
Memorial Welfare fund	75	-	75	-
Miscellaneous	252	-	252	308
	<u>70,706</u>	<u>-</u>	<u>70,706</u>	<u>58,014</u>

Ealing Liberal Synagogue

Notes to financial statements

For the year ended 31 March 2014

6. Governance costs

	Unrestricted funds £	Year ended 31/03/14 Total £	Period ended 31/03/13 Total £
Wages & salaries	13,757	13,757	10,861
Heating, lighting & water	5,337	5,337	1,424
Repairs & maintenance	16,621	16,621	7,599
Insurance	2,812	2,812	4,439
Cleaning	2,601	2,601	3,372
Accountancy & payroll fees	2,412	2,412	2,532
Professional - Legal fees	304	304	786
Computer expenses	116	116	-
Telephone	1,398	1,398	1,397
Advertisements	334	334	329
Depreciation on furniture & office equipment	688	688	390
	<u>46,380</u>	<u>46,380</u>	<u>33,129</u>

7. Employees

Wages and salaries	42,299	37,646
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Number of employees

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

Year ended 31/03/14 Number	Period ended 31/03/13 Number
<u>1.3</u>	<u>1.5</u>

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2014

8. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 April 2013	275,000	12,391	287,391
Additions	-	1,880	1,880
At 31 March 2014	<u>275,000</u>	<u>14,271</u>	<u>289,271</u>
Depreciation			
At 1 April 2013	-	10,830	10,830
Charge for the year	-	688	688
At 31 March 2014	<u>-</u>	<u>11,518</u>	<u>11,518</u>
Net book values			
At 31 March 2014	<u>275,000</u>	<u>2,753</u>	<u>277,753</u>
At 31 December 2010	<u>275,000</u>	<u>1,561</u>	<u>276,560</u>

The Charity's freehold land and buildings were professionally valued, in September 2006 at £275,000, on the basis of open market value. The valuation was incorporated in the balance sheet at 31 December 2006 and the surplus over the net book value was credited to the revaluation reserve.

9. Debtors	Year ended 31/03/14	Period ended 31/03/13
Prepayments	<u>1,808</u>	<u>2,178</u>

10. Current asset investments	Year ended 31/03/14 £	Period ended 31/03/13 £
Listed investments	<u>39,107</u>	<u>38,227</u>

Ealing Liberal Synagogue

Notes to financial statements For the year ended 31 March 2014

11. Creditors: amounts falling due within one year	Year ended 31/03/14 £	Period ended 31/03/13 £
Subscriptions	7,681	5,930
Accruals	6,757	2,340
	<u>14,438</u>	<u>8,270</u>

12. Analysis of net assets between funds	Unrestricted funds £	Total funds £
Fund balances at 31 March 2014 as represented by:		
Tangible fixed assets	277,753	277,753
Investment assets	39,107	39,107
Current assets	41,061	41,061
Current liabilities	(14,438)	(14,438)
	<u>343,483</u>	<u>343,483</u>

13. Unrestricted funds	At 1 January 2013 £	Incoming resources £	Outgoing resources £	Gains and losses £	At 31 March 2014 £
Unrestricted funds	<u>357,885</u>	<u>101,804</u>	<u>(117,086)</u>	<u>880</u>	<u>343,483</u>