

**Charity number: 1037099**

**Ealing Liberal Synagogue**  
**Trustee's report and financial statements**  
**for the year ended 31 December 2008**

# Ealing Liberal Synagogue

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## Ealing Liberal Synagogue

### Legal and administrative information

<b>Charity number</b>	1037099
<b>Business address</b>	Lynton Avenue London W13 OEB
<b>Trustee</b>	The charity has been given a dispensation by the charity commission from publishing the names of its trustees.
<b>Accountants</b>	Levy + Partners Limited 86/88 South Ealing Road Ealing London W5 4QB
<b>Independent Examiner</b>	P L Samuel FCCA 2 Kent Avenue Ealing London W13 8BH
<b>Bankers</b>	Alliance & Leicester Commercial Bank BBAM, Bridle Road Bootle Merseyside GIR OAA

## **Ealing Liberal Synagogue**

### **Report of the trustees for the year ended 31 December 2008**

The trustees presents his report and the financial statements for the year ended 31 December 2008.

#### **Structure, governance and management**

The charity is an unincorporated association, governed by a constitution adopted on 20 June 2004 and is a registered charity 1037099.

The Ealing Liberal Jewish Congregation is affiliated to Liberal Judaism (Charity number 256390).

Currently there are 174 members together with:

- a) 22 "Friends of the Congregation", being individuals who do not qualify for full membership of the Congregation;
- b) 9 Student/Youth members; and
- c) 7 Affiliates, being individuals associated with the congregation and resident abroad.

The Council members (Trustees) have met throughout the year on a regular basis. The Annual General Meeting of the congregation was duly held during the year in accordance with the Constitution and Rules of the Congregation.

#### **Objects and activities**

The objects of the Congregation (known as the Ealing Liberal Synagogue) is:

- a) The advancement of Liberal Judaism;
- b) To provide, arrange and conduct religious services for the Members of the Congregation in such form and manner and at such times and places as shall from time to time be decided by the Council;
- c) To provide, maintain and carry on a place of worship;
- d) To provide arrange and conduct in conformity with the religious services as aforesaid, classes and services for children;
- e) To arrange facilities for the burial or cremation of Members;
- f) To do all things necessary to enable marriages to be solemnised;
- g) To perform such other religious, communal and/or charitable duties as the Council shall from time to time decide;
- h) To do all such other acts and things as the Council shall from time to time deem to be conducive to the aforesaid objects, and, in particular, but not so as in any way to limit the generality of the foregoing part of this clause, to raise, borrow and secure the payment of any sums of money, and to purchase, take on lease or agreement, and hire any land or interest therein, or any property of any kind and to sell, mortgage, charge, grant leases or agreements in respect of and in any other manner deal with or turn to account any land or interest therein or any property of any kind belonging to the Congregation.

Activities have been arranged throughout the year to further the objects set out above. In particular, weekday and Festival Services were held throughout the year, educational classes were arranged for adults and children, discussion groups have met and social activities have been arranged.

## **Ealing Liberal Synagogue**

### **Report of the trustees for the year ended 31 December 2008**

#### **Achievements and performance**

In today's world of economic uncertainty, increasing job stress and educational competitiveness for our children, ELS strives to provide a centre where families and friends can congregate to socialise, learn as well as pray together.

Having been established over 60 years, the community has stayed stable and we still have members who have belonged to ELS for over 50 years - quite an achievement. There are several who remember the purchase of our current site when the community was moved out of meeting in rented halls and homes to the corner of Lynton Avenue in West Ealing. Though we are a smaller community today than 20 years ago, there is a continuous influx of new families joining which is encouraging for our future in addition to new couples/singles joining.

Gathering together for both religious festivals/celebrations and secular social/educational events keeps the sense of community and friendship strong for our members. This is something that we have all worked hard over the years to build on with strong success. Our current Rabbi, Janet Burden, is an exceptional motivator and inspiring religious leader. As she is particularly strong in outreach and social programmes, a broader depth has been added to our events by her efforts.

We have always had a thriving religious school at ELS as well as various groups who meet for bridge, dancing and exercise. In addition, our hall is let to the larger West London community for Slimnastics exercises, French-English nursery school, judo and other activities not only bringing some needed income to ELS but ensuring that our premises stay useful and meaningful to the members and residents.

Looking back over the year, we have had varied events to bring us together. There was the almost annual Quiz Supper which raised a fair sum for our building as well as providing a stimulating and somewhat hilarious evening for all; a Concert evening by our High Holiday choir/organist of Mostly Mozart; the Chanukah tea party; Tu Bish'vat Seder which was a great event particularly for food; the Communal Seder which this year we joined with Harrow and Wembley at their shul for an amazing combined event; frequent Israeli dancing sessions; the dedication of our new Ark as well as the dedication of our new scroll cover to honour Clark May. Not to forget the many talented children who stepped up for their Bar/Bat Mitzvah to the pleasure of all and particular nachus to their families.

As we look to the future, I am confident that we have a strong group of committed and interested members who will build upon what has been established and continue to grow.

## **Ealing Liberal Synagogue**

### **Report of the trustees for the year ended 31 December 2008**

#### **Financial review**

This year's ELS Annual Accounts have been reformatted to comply with Charity Commission requirements for charities of our size. The most recent SORP (Statement of Recommended Practice) requires us to report results by activity (for example income from voluntary income) and not by the traditional expenditure lines you will be used to. However, we have included notes to the accounts splitting sources of income and areas of expenditure in a more familiar format.

As the production of charity accounts is very different from commercial accounts, we have also taken the opportunity to engage new accountants who are specialists in this field. We will be seeking your approval to appoint these accountants as our independent examiners for the 2009 accounts at the AGM in June 2009. We are obliged to our new accountants for guiding us through this complex process.

Our results for 2008 show a very different picture from the surplus we enjoyed in 2007; showing a deficit of £5,443 for 2008. We have not escaped the downturn in the economy and lost £2,938 from investments during the year.

Some of the rest of the deficit is a result of the accounting convention changes we have implemented this year. For example, we have written off £1,426 due to changes in the treatment of petty cash.

By far the largest reduction is in subscriptions; by £15,033 year-on-year. Over £6,450 of this is as result of the way we are now treating the tax benefit from gift aid which has had a one-off effect of reducing our subscription income and will not be repeated in 2009.

Although the number of members is not substantially different from 2007, the income we expected to receive from subscriptions was far lower than actually received during the year, due to some members not paying their subscriptions or only paying in part. This accounted for some £7,000 which has had a substantial impact on our overall income and financial health. At the time of finalising the accounts almost half-way through 2009 we have now received around half of these outstanding subscriptions, but without the prompt payment of our subscription income we cannot survive as a community and we need to see a reversal of this situation in 2009.

As part of the SORP requirements we also are required to show statements of incoming resources and resources expended split by restricted and unrestricted funds. For the first time in 2008 we have incorporated the Womens Guild and Welfare Memorial Funds into the ELS accounts, showing them as restricted funds.

General donations dropped by £3,517 during 2008 but the Access for All and New Ark project funds delivered an additional £6,825 giving a net increase in donations of £3,308.

Our hall lettings have increased again, now accounting for over 18% of our total income. The Ark of Noah bi-lingual nursery is once again a major contributor to our hall lettings and we are grateful to them for our continued relationship.

The nursery's presence in the building has increased our heating bills but we are in discussion with them about covering these costs. Apart from that, expenses are as budgeted and are not substantially different from previous years.

Every year we aim to balance our budget and with the plan in place for the upcoming year it is more important than ever that we manage our costs in an efficient and controlled manner. We have introduced new a new bookkeeping system, reviewed suppliers and, with the assistance of our accountants are tightening up on financial processes and procedures. We are committed to ensuring that our community has the financial security to grow.

Despite the financial situation shown in these accounts, your council has agreed not to increase subscriptions this year, and to invest a prudent percentage of our reserves in the fabric of the building and communications and outreach to help support current members and attract new members.

Thank you to our administrator, Peter Spencer, for keeping our finances on track, and once again to Philip Samuel for being our Independent Examiner for the last time.

## **Ealing Liberal Synagogue**

### **Report of the trustees for the year ended 31 December 2008**

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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 charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; 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 which 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 2006. 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

**R Posner  
Trustee**

**21 June 2009**

## **Ealing Liberal Synagogue**

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

I report on the financial statements of Ealing Liberal Synagogue for the year ended 31 December 2008 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

#### **Respective responsibilities of trustees and independent examiner**

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006 does not apply. It is my responsibility to examine accounts under section 43 of the Act, as amended, to follow procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, as amended, whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charities Commissioners. 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 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 I do not express an audit opinion on the view given by the accounts.

#### **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 accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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.

**P L Samuel FCCA**

**Independent examiner to Ealing Liberal Synagogue**

**2 Kent Avenue, Ealing, London W13 8BH**

**21 June 2009**

## Ealing Liberal Synagogue

### Statement of financial activities (SOFA)

For the year ended 31 December 2008

		Unrestricted funds £	Restricted funds £	2008 Total £	(restated) 2007 Total £
	Notes				
<b>Incoming resources</b>					
Incoming resources from generating funds:					
Voluntary income	2	58,329	13,291	71,620	83,398
Activities for generating funds	3	19,026	-	19,026	16,012
Investment income	4	3,206	-	3,206	3,032
<b>Total incoming resources</b>		<u>80,561</u>	<u>13,291</u>	<u>93,852</u>	<u>102,442</u>
<b>Resources expended</b>					
Direct Synagogue expenditure	5	61,840	6,403	68,243	61,388
Governance costs	6	28,114	-	28,114	23,874
<b>Total resources expended</b>		<u>89,954</u>	<u>6,403</u>	<u>96,357</u>	<u>85,262</u>
<b>Net incoming/(outgoing) resources before other recognised gains and losses</b>		(9,393)	6,888	(2,505)	17,180
<b>Other recognised gains and losses</b>					
Gains/(Losses) on investment assets		(2,938)	-	(2,938)	-
<b>Net income/(expenditure) for the year</b>		(12,331)	6,888	(5,443)	17,180
Total funds brought forward		372,373	3,597	375,970	358,790
Prior year adjustment	8	-	11,086	11,086	-
Restated total funds brought forward		372,373	14,683	387,056	358,790
<b>Total funds carried forward</b>		<u>360,042</u>	<u>21,571</u>	<u>381,613</u>	<u>375,970</u>

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

## Ealing Liberal Synagogue

### Balance sheet as at 31 December 2008

	Notes	£	2008 £	(restated) 2007 £	£
<b>Fixed assets</b>					
Tangible assets	9		277,510		278,138
<b>Current assets</b>					
Stocks		250		471	
Debtors	10	12,821		21,873	
Investments	11	36,174		39,112	
Cash at bank and in hand		71,467		58,677	
			<u>120,712</u>		<u>120,133</u>
<b>Creditors: amounts falling due within one year</b>	12	(16,609)		(22,301)	
<b>Net current assets</b>			<u>104,103</u>		<u>97,832</u>
<b>Net assets</b>			<u>381,613</u>		<u>375,970</u>
<b>Funds</b>	13				
Restricted income funds			21,571		3,597
Unrestricted income funds			77,962		90,293
Revaluation reserve			282,080		282,080
<b>Total funds</b>			<u>381,613</u>		<u>375,970</u>

The financial statements were approved by the trustees on 21 June 2009 and signed on its behalf by

**R Posner**  
Trustee

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 December 2008

### 1. Accounting policies

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

#### 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 2006. 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 December 2008

#### 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 funds £	Restricted funds £	2008 Total £	(restated) 2007 Total £
Subscriptions (see note below)	40,608	-	40,608	55,641
Tax recoverable on subscriptions	9,600	-	9,600	10,752
Board of deputies	693	-	693	-
General donations	2,028	-	2,028	5,545
Access for All fund	-	4,660	4,660	-
Eco Friendly lighting	-	60	60	-
Womens Guild	-	455	455	-
New Ark Project	-	2,165	2,165	-
CST Protective - Windows Project	-	1,348	1,348	-
High Holy Day Appeal	-	3,289	3,289	6,252
High Holy Day Visitors	950	-	950	710
Religion School	4,450	-	4,450	4,008
Miscellaneous	-	-	-	490
Memorial Welfare fund	-	1,314	1,314	-
	<u>58,329</u>	<u>13,291</u>	<u>71,620</u>	<u>83,398</u>

#### Subscriptions:

£2,421 of unpaid subscription at 31 December 2008 were received in May 2009 and not shown in the above figures.

#### 3. Activities for generating funds

	Unrestricted funds £	Restricted funds £	2008 Total £	(restated) 2007 Total £
Shop income	282	-	282	(21)
Hall lettings	15,443	-	15,443	14,070
Events	3,301	-	3,301	1,963
	<u>19,026</u>	<u>-</u>	<u>19,026</u>	<u>16,012</u>

## Ealing Liberal Synagogue

### Notes to financial statements for the year ended 31 December 2008

<b>4. Investment income</b>	<i>(restated)</i>			
	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2008 Total £</b>	<b>2007 Total £</b>
Income from investments	3,206	-	3,206	3,032
	<u>3,206</u>	<u>-</u>	<u>3,206</u>	<u>3,032</u>
	<u><u>3,206</u></u>	<u><u>-</u></u>	<u><u>3,206</u></u>	<u><u>3,032</u></u>
<b>5. Direct Synagogue expenditure</b>	<i>(restated)</i>			
	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2008 Total £</b>	<b>2007 Total £</b>
Opening stock	471	-	471	471
Closing stock	(250)	-	(250)	(471)
Ministers salary, pension and expenses	26,490	-	26,490	26,500
LJ Capitation	18,440	-	18,440	18,586
Religion school	7,717	-	7,717	6,728
Choir & Organist	1,575	-	1,575	1,500
Printing, postage and stationery	4,024	-	4,024	3,715
Events	1,594	-	1,594	904
Shop sales	328	-	328	-
Board of deputies	464	-	464	-
Womens Guild	-	1,938	1,938	1,081
High Holy Day Appeal	-	180	180	2,250
Memorial Welfare fund	-	61	61	-
New Ark Project	-	2,476	2,476	-
CST Protective Windows Project	-	1,504	1,504	-
Eco Friendly Lighting	-	244	244	-
Miscellaneous	987	-	987	124
	<u>61,840</u>	<u>6,403</u>	<u>68,243</u>	<u>61,388</u>
	<u><u>61,840</u></u>	<u><u>6,403</u></u>	<u><u>68,243</u></u>	<u><u>61,388</u></u>

## Ealing Liberal Synagogue

### Notes to financial statements for the year ended 31 December 2008

<b>6. Governance costs</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2008 Total</b>	<b>2007 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Wages & salaries	7,132	-	7,132	6,053
Heating, lighting & water	3,977	-	3,977	2,755
Repairs & maintenance	5,650	-	5,650	4,474
Insurance	3,545	-	3,545	3,320
Cleaning	2,465	-	2,465	3,126
Accountancy & payroll fees	2,417	-	2,417	2,011
Computer expenses	1,093	-	1,093	-
Telephone	1,107	-	1,107	1,214
Advertisements	100	-	100	-
Subscriptions	-	-	-	136
Depreciation on furniture & office equipment	628	-	628	785
	<u>28,114</u>	<u>-</u>	<u>28,114</u>	<u>23,874</u>

### 7. Employees

<b>Employment costs</b>	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<u>30263</u>	<u>32,553</u>

#### Number of employees

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

<b>2008</b>	<b>2007</b>
<b>Number</b>	<b>Number</b>
<u>3</u>	<u>3</u>

### 8. Prior year adjustment

Prior year adjustment arose from the activities of Ealing Liberal Synagogue's Womens Guild and Memorial Welfare Fund. These were previously accounted separately and were not included in the normal Ealing Liberal Synagogue's annual accounts. In order to stop this distortion, the accounts now include these activities and consequently the brought forward restricted funds have been increased by £11,086.

## Ealing Liberal Synagogue

### Notes to financial statements for the year ended 31 December 2008

9. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	(restated) Total £
<b>Cost / Valuation</b>			
At 1 January 2008 and At 31 December 2008	275,000	11,497	286,497
<b>Depreciation</b>			
At 1 January 2008	-	8,359	8,359
Charge for the year	-	628	628
At 31 December 2008	-	8,987	8,987
<b>Net book values</b>			
At 31 December 2008	275,000	2,510	277,510
At 31 December 2007	275,000	3,138	278,138

#### Note

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.

10. Debtors	2008 £	(restated) 2007 £
Trade debtors	591	3,602
HMRC Tax Credit Claims	9,600	15,776
Prepayments	2,630	2,495
	<u>12,821</u>	<u>21,873</u>

11. Current asset investments	2008 £	(restated) 2007 £
Listed investments	<u>36,174</u>	<u>39,112</u>

## Ealing Liberal Synagogue

### Notes to financial statements for the year ended 31 December 2008

<b>12. Creditors: amounts falling due within one year</b>					<i>(restated)</i>
		<b>2008</b>			<b>2007</b>
		£			£
Other taxes and social security		787			839
Subscriptions 2009		13,924			16,257
Accruals		1,898			5,205
		<u>16,609</u>			<u>22,301</u>
		<u>16,609</u>			<u>22,301</u>
<b>13. Analysis of net assets between funds</b>					<i>(restated)</i>
		<b>Unrestricted funds</b>	<b>Restricted funds</b>		<b>Total funds</b>
		£	£		£
Fund balances at 31 December 2008 as represented by:					
Tangible fixed assets		277,510	-		277,510
Investment assets		36,174	-		36,174
Current assets		62,967	21,571		84,538
Current liabilities		(16,609)	-		(16,609)
		<u>360,042</u>	<u>21,571</u>		<u>381,613</u>
		<u>360,042</u>	<u>21,571</u>		<u>381,613</u>
<b>14. Unrestricted funds</b>	<i>(restated)</i>				
	At				At
	1 January 2008	Incoming resources	Outgoing resources	Gains and losses	31 December 2008
	£	£	£	£	£
Unrestricted funds	<u>372,373</u>	<u>80,561</u>	<u>(89,954)</u>	<u>(2,938)</u>	<u>360,042</u>
	<u>372,373</u>	<u>80,561</u>	<u>(89,954)</u>	<u>(2,938)</u>	<u>360,042</u>
<b>15. Restricted funds</b>	<i>(restated)</i>				
	At				At
	1 January 2008	Incoming resources	Outgoing resources		31 December 2008
	£	£	£		£
Access for All fund	-	4,660	-		4,660
Eco Friendly lighting	184	60	(244)		-
Womens Guild	2,901	455	(1,938)		1,418
New Ark Project	311	2,165	(2,476)		-
CST Protective Windows Project	156	1,348	(1,504)		-
High Holy Day Appeal	1,880	3,289	(180)		4,989
Memorial Welfare fund	9,251	1,314	(61)		10,504
	<u>14,683</u>	<u>13,291</u>	<u>(6,403)</u>		<u>21,571</u>
	<u>14,683</u>	<u>13,291</u>	<u>(6,403)</u>		<u>21,571</u>