

Charity number: 243618

Northwood and Pinner Liberal Synagogue

Trustees' report and audited accounts

for the year ended 31 December 2010

Northwood and Pinner Liberal Synagogue
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Legal and administrative information

The name of the Charity is Northwood and Pinner Liberal Synagogue.

President Tony Sacker
Vice President Brian Sass

Trustees

The trustees who served during the year were as follows:

	Date Elected
David Edelman (Chairman)	29 April 2009
Clive Sofaer (Vice Chairman)	29 April 2009 (re-elected)
Susan Fraiss (Hon Secretary)	29 April 2010 (re-elected)
Paul Goodman (Treasurer)	29 April 2010
Suzanne Haffner	29 April 2010 (re-elected)
Carole Kettle	29 April 2009 (re-elected)
Deborah Boffey	29 April 2010 (re-elected)
Carole Jordan	29 April 2010 (re-elected)
Phil Stone	29 April 2009
Peter Aron	29 April 2009
Michael Gordon	29 April 2010
Karen Grout	29 April 2010
Paul Craig	29 April 2010

The following trustees also served, and retired on 29 April 2010:

Ann Bennett
Vicki Jeeves

The holding trustees of the charity for its freehold property at the date of this report are David Amstell, Michael Leaver and Tony Sacker.

Rabbis

Aaron Goldstein – Senior Rabbi
Hillel Athias-Robles – Assistant Rabbi
Dr Andrew Goldstein – Emeritus Rabbi

Principal Office Oaklands Gate, Green Lane, Northwood, HA6 3AA

Charity Number 243618

Bankers Barclays Bank PLC, 128 Moorgate London EC2M 6SX

Auditor Jonathan Cohen, Brett Adams, 25 Manchester Square, London W1U 3PY

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Trustees' report

The trustees present their report and the audited accounts of the charity for the year ended 31 December 2010.

The accounts have been prepared in accordance with the accounting policies set out in note 1 and comply with the charity's trust deed, the Charities Act 1993, as amended by the Charities Act 2006 and the Charities SORP 2005.

Structure, governance and management

The charity is an unincorporated association, governed by a constitution originally adopted in 1965 and subsequently modified, with the registered charity number 243618. The charity was established by a group of Liberal Jews who decided to form a new synagogue as a result of an increasing number of Liberal Jews moving into the Pinner and Northwood area. Originally based in Pinner, the community moved to premises in Hallowell Road, Northwood in 1966 and to the present purpose built premises in 1980. It is known by the initials NPLS.

The Council meets at least 10 times a year and agrees all matters relating to the functions of NPLS, its broad strategy and areas of activity including:

- the level of subscriptions payable by its members;
- the allocation of its resources;
- the employment of professionals and support staff;
- risk management policies and performance; and
- the appointment of committees.

The day-to-day administration is delegated to a Management Committee but the Council retains the overall control and management of the administration of the charity.

The major committees report to the Council on a regular basis and cover most aspects of NPLS' activities including its religious affairs, education, membership and employment. The Treasurer reports monthly.

Recruitment and appointment of trustees

The Council (the members of which are the trustees of the charity) is elected by NPLS' members at an Annual General Meeting by a secret ballot. The Council members serve a two year term of office, at the end of which they may stand for re-election. The Constitution provides for a minimum of 10 trustees and a maximum of 13 trustees of whom 7 shall constitute a quorum. The Council is responsible for all matters relating to the Synagogue.

Induction and training of trustees

Before appointment, potential new trustees are introduced to their new role and given copies of the trust deed and a guide to the policies and procedures adopted by our charity. A number of publications from the Charity Commission are also provided including guidance on charities and public benefit and on the advancement of religion for public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act.

Risk management

The Council has considered and reviewed the major risks to which the charity is exposed, in particular the risks related to the operations and finances of the trust. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of NPLS are kept under review. Appropriate Criminal Records Bureau (CRB) checks, supported by regularly reviewed policies, are made for all those who work with children or other vulnerable groups within NPLS.

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Objectives and activities

Our aims

The objects of the charity are set out in its trust deed and are summarised below:

- The advancement of Liberal Judaism.
- Providing, maintaining and carrying on a place of worship and arranging to conduct religious services.
- Providing, arranging for and conducting religious education.
- Providing for the solemnisation of marriages.
- Providing for burial and cremation.
- Providing communal, cultural activities and care in the community
- Performing such other religious rites and charitable duties as the Council from time to time determines.

Our objectives

Since its foundation in 1964, NPLS has grown to be the second largest constituent member of Liberal Judaism, with membership continuing to increase. Current membership is approximately 1,100 adults and approximately 300 children and junior members under 21 years of age. NPLS provides a comprehensive range of services and activities in accordance with its objectives.

Our objectives are set to reflect our faith and community aims. Each year the trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review, the trustees consider the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our aims remain to provide a facility where Liberal Jews can worship and to provide a facility that can be used by the wider community.

Use of volunteers

NPLS has a culture in which many of our activities are conducted by volunteers. With increasing demands of business life, members find it increasingly difficult to commit time to NPLS. We are currently looking for new means of "talent-spotting" within our membership both to increase involvement and to avoid the need to increase the cost of providing services.

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at NPLS and the wider community of Northwood and Pinner.

Religious activities

NPLS provides a centre for our prayers and worship and for the activities associated with Liberal Judaism. During the year under review, we offered a range of religious services and activities including:

Prayers: NPLS is open for Friday night and Saturday morning services.

Festivals: All festivals are celebrated with special services and on occasion, principally Passover, a communal meal is prepared for those who wish to celebrate a second Seder night.

Funeral services: Through the NPLS Burial, Cremation and Funeral Expenses Scheme, a complete funeral service is provided to members of NPLS, which relieves the deceased's bereaved relatives of the burden of organising funerals and burials or cremations.

Marriage: NPLS provides couples with an appropriate location for both their civil and religious marriage.

Inter-faith dialogue: NPLS is an active member of the Faith Communities Forum for the Northwood and Pinner area. We use this platform to promote inter-faith dialogue and social cohesion. NPLS has a close association with the local branch of the Council for Christians and Jews.

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Yom Kippur Appeal: Each year, the Yom Kippur Appeal is made by the Chairman of NPLS to the whole membership of NPLS. Three charities are selected by a committee – one a local charity, the second a Jewish charity and the third an Israeli charity. By 31 December 2010, our 2010 Yom Kippur Charity Appeal had reached £33,700 which will be distributed in accordance with our members' wishes to Beth Shalom Holocaust Museum, Chai Cancer Care and Save a Child's Heart.

Community activities

The main synagogue and the Osorio Hall provide a valuable educational and recreational resource to all in our community. There are educational programmes, drama presentations and art exhibitions all open to non-members as well as educational visits to our Synagogue from various schools. NPLS has continued to improve its premises which its members and others find attractive and fully functional. There are facilities for the disabled.

The main synagogue and hall are used for weddings and bar/batmitzvahs and are available for hire by the local community on commercial terms.

Holocaust Memorial Day

Northwood Holocaust Memorial Day Events (NHMDE) are organised and jointly hosted by a large team of volunteers from both Northwood United Synagogue and NPLS. The 11th annual NHMDE took place in January 2011 and nearly 2,100 secondary school students and teachers from over 35 schools in Hillingdon, Hertfordshire and Harrow attended a half-day workshop to teach young people of the dangers of discrimination and bullying.

Financial review

Reserves policy

It is the policy of the trustees to maintain unrestricted funds at a level sufficient to cover the management of all synagogue activities and administrative costs. Restricted funds are kept at a level sufficient to meet the demands of those Funds disclosed in note 12 to the financial statements.

The balance sheet shows total funds of £864,157 (2009: £834,555).

Principal funding sources

NPLS raises most of its funds from its members' subscriptions and through fund raising activities and donations.

Investment and grants policies

NPLS has no funds for investment, other than bank deposit accounts, available for its objectives. Its capital is invested in the freehold premises occupied by NPLS.

NPLS is not a grant giving charity (other than small grants given at the discretion of the Rabbis). However each year we make a major appeal to members (the Yom Kippur Appeal) for other charities.

Future plans and challenges

NPLS is a successful thriving congregation and we endeavour to enhance and extend our programmes and activities. A particular challenge is the changing demography of the Jewish population in our catchment area because the average age of our adult membership increases each year. This is likely to place an increasing strain on pastoral and caring services, as well as possibly having an adverse effect on membership revenue as a number of older members have fixed incomes.

Fortunately, we are now attracting an increasing number of young families who are moving into our area and we are attracting more young parents with children to our Early Childhood, Tots' Shabbat and Nippers at Northwood. At the same time programmes for our older members continue to expand.

This has been the second full year with our new rabbinic team of Rabbi Aaron Goldstein as Senior Rabbi and Rabbi Hillel Athias-Robles as Assistant Rabbi. They have continued to create new ideas and initiatives, as well as maintaining our existing provision of services and activities for members. We believe that this has enhanced our reputation as a fine example of Liberal Judaism, which we seek to improve each year.

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Trustees' responsibilities in relation to the accounts

The trustees are responsible for preparing the annual report and the accounts 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 accounts 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 period. In preparing these accounts 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 accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

Signature and declaration

I declare in my capacity of charity trustee that the trustees

- have approved this report and
- authorised me to sign on their behalf

David Edelman

Chairman

Dated: 4 April 2011

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Independent auditor's report to the trustees of Northwood and Pinner Liberal Synagogue

We have audited the accounts of Northwood and Pinner Liberal Synagogue for the year ended 31 December 2010 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The accounts have been prepared under the accounting policies set out therein.

This report is made solely to the charity's trustees, as a body, in accordance with Section 43 of the Charities Act 1993 and regulations made under Section 44 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The trustees' responsibilities for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees Responsibilities.

We have been appointed as auditors under section 43 of the Charities Act 1993 and report in accordance with regulations made under that Act. Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the accounts give a true and fair view and are properly prepared in accordance with the Charities Act 1993. We also report to you if, in our opinion, the information given in the Trustees' Report is not consistent with those accounts, if the charity has not kept sufficient accounting records or if we have not received all the information and explanations we require for our audit.

We read the Trustees' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the accounts, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

Opinion

In our opinion the accounts:

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of affairs of the charity as at 31 December 2010, and of its incoming resources and application of resources for the year then ended; and
- have been prepared in accordance with the Charities Act 1993.

Brett Adams
Chartered Accountants and
Statutory Auditors

25 Manchester Square
London W1U 3PY

5 April 2011

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Statement of financial activities

for the year ended 31 December 2010

	Notes	Unrestricted funds £	Restricted funds £	2010 Total £	2009 Total £
Incoming resources					
<i>Incoming resources from generating funds</i>					
Voluntary income	2	484,589	49,627	534,216	539,777
Activities for generating income	3	44,848	-	44,848	38,274
Total incoming resources		<u>529,437</u>	<u>49,627</u>	<u>579,064</u>	<u>578,051</u>
Resources expended					
Rabbinic and direct Synagogue expenditure	4	323,340	52,389	375,729	287,529
Governance costs	5	173,733	-	173,733	178,809
Total resources expended		<u>497,073</u>	<u>52,389</u>	<u>549,462</u>	<u>466,338</u>
Net incoming/(outgoing) resources for the year before transfers		32,364	(2,762)	29,602	111,713
Transfer between funds		<u>(826)</u>	<u>826</u>	-	-
Net incoming/(outgoing) resources for the year after transfers		31,538	(1,936)	29,602	111,713
Total funds brought forward		<u>738,134</u>	<u>96,421</u>	<u>834,555</u>	<u>722,842</u>
Total funds carried forward		<u><u>769,672</u></u>	<u><u>94,485</u></u>	<u><u>864,157</u></u>	<u><u>834,555</u></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.

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Balance sheet

as at 31 December 2010

		2010		2009	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	7		602,380		602,674
Current assets					
Debtors	8	157,088		129,861	
Cash at bank and in hand		<u>134,195</u>		<u>129,989</u>	
		291,283		259,850	
Creditors: amounts falling due within one year	9	<u>29,506</u>		<u>27,969</u>	
Net current assets			<u>261,777</u>		<u>231,881</u>
Net assets			<u>864,157</u>		<u>834,555</u>
Funds	10				
Restricted Funds	12		94,485		96,421
Unrestricted Funds	11		<u>769,672</u>		<u>738,134</u>
Total funds			<u>864,157</u>		<u>834,555</u>

The accounts were approved by the trustees on 4 April 2011 and signed on their behalf by

Paul Goodman
Treasurer

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Notes to the accounts

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 accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005), applicable UK Accounting Standards, the Charity (Accounts and Reports) Regulations 2008 and the Charities Act 1993.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

1.3. 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. 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.

The value of services provided by volunteers has not been included as the value of their contribution cannot be reasonably quantified in financial terms.

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

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenants is recognised at the time of the donation.

1.4. Resources expended

All expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be recovered and is included in the relevant costs in the statement of financial activities.

Rabbinic and direct synagogue expenditure comprise the costs associated with attracting voluntary income, the costs of trading for fundraising purposes including the charity's shop and 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.

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

1.5. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which 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.

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Notes to the accounts (continued)

1.6. 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, less estimated residual value, of each asset over its expected useful life, as follows:

Land and buildings	- Nil
Furniture, fixtures and equipment	- 15% per annum on a reducing balance basis
Organ	- 20% per annum on a reducing balance basis
Religious regalia	- Nil

The freehold property is valued at historic cost and is not depreciated as the Synagogue and related community hall are considered to have a useful life as a building of greater than 50 years and so any depreciation is considered immaterial.

No depreciation is provided on the religious regalia, which are Torah Scrolls, as they are heritage assets. The exact age of these items is not known but they are believed to be between 80 and 200 years old. They are all used regularly in religious services.

2 Voluntary income

	Unrestricted funds	Restricted funds	Total 2010	Total 2009
	£	£	£	£
Subscriptions	359,618	-	359,618	356,340
Tax recoverable on subscriptions	89,226	-	89,226	103,198
Legacies donations and gifts	9,392	-	9,392	17,779
Etz Hayim (Gallery)	1,619	-	1,619	1,527
Events	10,838	-	10,838	3,310
Funeral Expenses scheme	7,853	-	7,853	-
Sundry	6,043	-	6,043	7,069
Refurbishment	-	2,990	2,990	7,563
East European fund	-	632	632	584
Care fund	-	2,804	2,804	1,065
William Walford Grant – Educational Fund	-	140	140	710
Rabbi Discretionary Fund	-	3,305	3,305	7,680
Holocaust Memorial Day Fund	-	-	-	1,358
Czech and Slovak fund	-	4,517	4,517	220
Bereavement fund	-	75	75	135
Frances Sacker Capital Fund	-	-	-	100
Clifford Hymans Trust	-	-	-	50
Flowers	-	330	330	220
Judaica Scroll	-	100	100	-
Yom Kippur 2009 appeal	-	-	-	30,339
Yom Kippur 2010 appeal	-	33,699	33,699	-
Cheder Charity	-	1,035	1,035	530
	484,589	49,627	534,216	539,777

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Notes to the accounts (continued)

3 Activities for generating income

	Unrestricted funds	Total 2010	Total 2009
	£	£	£
Wedding and Bar/Batmitzvah fees	13,126	13,126	4,907
Rent	2,500	2,500	5,040
Lettings	13,459	13,459	9,950
Advertising Davar	3,627	3,627	4,444
Religion classes	12,136	12,136	13,933
	<u>44,848</u>	<u>44,848</u>	<u>38,274</u>

There were no activities for generating income in respect of Restricted Funds.

4 Rabbinic and direct Synagogue expenditure

	Unrestricted funds	Restricted funds	Total 2010	Total 2009
	£	£	£	£
Ministerial salary, pension and expenses	109,235	-	109,235	97,542
Services	34,362	-	34,362	15,757
Education and development	42,527	-	42,527	40,993
Social, cultural and care	18,049	2,260	20,309	26,955
Newsletter and publicity	11,580	-	11,580	11,645
Affiliation fee Liberal Judaism	95,413	-	95,413	64,875
General	1,385	-	1,385	-
Funeral Expenses Scheme	9,289	-	9,289	-
Events and groups	1,500	-	1,500	-
Yom Kippur Appeal 2009	-	30,339	30,339	-
Flower fund	-	646	646	515
Bereavement	-	736	736	1,134
Cheder Charity	-	2,039	2,039	1,901
Refurbishment	-	5,536	5,536	10,729
Eastern European	-	2,310	2,310	2,100
Rabbi Discretionary Fund	-	2,810	2,810	3,581
William Walford Grant Educational	-	1,482	1,482	-
Czech and Slovak	-	4,231	4,231	69
Etz Hayim fund (Gallery)	-	-	-	3,801
Educational Fund	-	-	-	1,932
Holocaust Memorial Day Fund	-	-	-	3,000
Youth and Early Childhood	-	-	-	1,000
	<u>323,340</u>	<u>52,389</u>	<u>375,729</u>	<u>287,529</u>

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Notes to the accounts (continued)

5 Governance costs

	Unrestricted funds	Total 2010	Total 2009
	£	£	£
Administration expenses including staff salaries	70,194	70,194	80,870
Premises	98,888	98,888	91,899
Sundry	1,141	1,141	1,180
Bank charges	1,594	1,594	2,916
Depreciation	1,916	1,916	1,944
	173,733	173,733	178,809
	173,733	173,733	178,809

There were no expenses incurred on Governance costs in respect of Restricted Funds.

6 Employees

	2010	2009
	£	£
Employment costs		
Wages and salaries	231,228	220,848
Social security costs	19,921	18,122
Pension contributions	2,188	10,948
	253,337	249,918
	253,337	249,918

No salaries or wages or reimbursement of expenses have been paid to any trustees during the year (2009 - £445 for one trustee).

Number of employees

The average monthly numbers of employees (including the trustees) during the year was as follows:

	2010	2009
	Number	Number
Trustees	13	11
Rabbis	2	2
Administration	3	3
Other	28	32
	46	48
	46	48

No employees had emoluments in excess of £60,000 (2009 – none).

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Notes to the accounts (continued)

7 Tangible fixed assets

	Land and buildings freehold	Fixtures, fittings & equipment	Organ	Religious regalia	Total
	£	£	£	£	£
Cost					
At 1 January 2010	586,486	100,568	1,800	5,070	693,924
Additions	-	1,623	-	-	1,623
At 31 December 2010	<u>586,486</u>	<u>102,191</u>	<u>1,800</u>	<u>5,070</u>	<u>695,547</u>
Depreciation					
At 1 January 2010	-	89,558	1,692	-	91,250
Charge for the year	-	1,895	22	-	1,917
At 31 December 2010	<u>-</u>	<u>91,453</u>	<u>1,714</u>	<u>-</u>	<u>93,167</u>
Net book values					
At 31 December 2010	<u><u>586,486</u></u>	<u><u>10,738</u></u>	<u><u>86</u></u>	<u><u>5,070</u></u>	<u><u>602,380</u></u>
At 31 December 2009	<u><u>586,486</u></u>	<u><u>11,010</u></u>	<u><u>108</u></u>	<u><u>5,070</u></u>	<u><u>602,674</u></u>

8 Debtors

	2010	2009
	£	£
Subscriptions due	29,282	29,404
Gift Aid receivable	102,874	98,200
Loan to Liberal Judaism	21,000	-
Other debtors and prepayments	3,932	2,257
	<u><u>157,088</u></u>	<u><u>129,861</u></u>

9 Creditors: amounts falling due within one year

	2010	2009
	£	£
Tax and social security	10,796	5,690
Other creditors and accruals	18,710	22,279
	<u><u>29,506</u></u>	<u><u>27,969</u></u>

10 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	602,380	-	602,380
Current assets	196,798	94,485	291,283
Current liabilities	<u>(29,506)</u>	<u>-</u>	<u>(29,506)</u>
	<u><u>769,672</u></u>	<u><u>94,485</u></u>	<u><u>864,157</u></u>

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Notes to the accounts (continued)

11 Unrestricted funds

	1 Jan 2010 £	Incoming resources £	Resources expended £	Transfers to restricted funds £	31 Dec 2010 £
Funeral	22,017	-	-	-	22,017
General fund	716,117	529,437	(497,073)	(826)	747,655
	<u>738,134</u>	<u>529,437</u>	<u>(497,073)</u>	<u>(826)</u>	<u>769,673</u>

12 Restricted funds

	1 Jan 2010 £	Incoming resources £	Resources expended £	Transfers from unrestricted funds £	31 Dec 2010 £
Refurbishment	14,046	2,990	5,536	-	11,500
Judaica	6,540	100	-	-	6,640
Eastern European Rabbis Discretionary Fund	4,744	632	2,310	-	3,066
Care Fund	8,558	3,305	2,810	-	9,053
Clifford Hymans Trust	822	2,804	2,260	-	1,366
William Walford Grant	10,628	-	-	-	10,628
Educational Fund	8,619	140	1,482	-	7,277
Cheder Charity	1,004	1,035	2,039	-	-
Flower fund	-	330	646	316	-
Czech and Slovak	570	4,517	4,231	-	856
Bereavement	151	75	736	510	-
Frances Sacker Capital Fund	10,400	-	-	-	10,400
Yom Kippur 2009 appeal	30,339	-	30,339	-	-
Yom Kippur 2010 appeal	-	33,699	-	-	33,699
	<u>96,421</u>	<u>49,627</u>	<u>(52,389)</u>	<u>826</u>	<u>94,485</u>