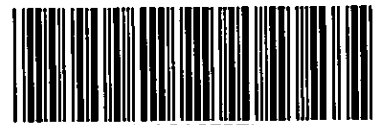


**BEIT KLAL YISRAEL**  
**ANNUAL REPORT AND ACCOUNTS**  
**31 MARCH 2013**

WEL THURSDAY



\*A2GACEPT\*  
A34 05/09/2013 #49  
COMPANIES HOUSE  
\*A2F7RDOB\*  
A03 21/08/2013 #216  
COMPANIES HOUSE

Registered Number  
02593458  
England and Wales

## BEIT KLAL YISRAEL

COMPANY	Beit Klal Yisrael Company No 02593458 Registered in England and Wales
CHARITY	Beit Klal Yisrael Registered Charity No 1034282
REGISTERED OFFICE & CORRESPONDENCE ADDRESS	c/o The Montagu Centre 21 Maple Street London W1T 4BE
DIRECTORS & TRUSTEES	Suzanne Beck Jon Burden Kathryn Fuller Johnny Goldberg Lalage Harries Ella Kaye Louise Nickerson Mimi Rolbant Robert Rosenberg David Rubin Sharon Seagar
SECRETARY	Mimi Rolbant

---

### ANNUAL REPORT AND ACCOUNTS - 31 March 2013

Pages	1-2	Report of the directors/trustees
	3	Independent examiner's report
		Accounts, comprising
	4	Statement of financial activities
	5	Balance sheet
	6-9	Notes to the accounts

---

		The following page does not form part of the statutory accounts.
10		Detailed income and expenditure account

---

# **BEIT KLAL YISRAEL**

## **REPORT OF THE DIRECTORS/TRUSTEES**

The directors/trustees present their annual report with the accounts of the company/charity for year ended 31 March 2013

### **REFERENCE AND ADMINISTRATION DETAILS**

The company was incorporated as a private company, limited by guarantee, on 20 March 1991. It has no share capital, and was registered as a charity on 3 March 1994. It was also known as the North Kensington Reform Synagogue until it joined the Liberal Movement in July 2006. It is now also known as Beit Klal Yisrael - Liberal Jewish Community.

The charity's objects are "to advance religion in accordance with the Jewish faith by the provision of a synagogue for the purpose of public worship and to advance education amongst children and adults in contemporary Judaism, Jewish history, culture, theology and liturgy and the understanding of multi-cultural Judaism." The directors consider that these activities will remain unchanged in the future.

The directors/trustees in office during the year were as follows

Jon Burden	
Kathryn Fuller	
Ella Kaye	
Louise Nickerson	
Mimi Rolbant	
Robert Rosenberg	
David Rubin	
Suzanne Beck	(resigned Oct 2012)
Johnny Golding	(resigned Oct 2012)
Lalage Harries	(resigned Oct 2012)
Sharon Seager	(resigned Oct 2012)

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The company's governing document is its memorandum and articles of association, which were incorporated on 20 March 1991 and amended by special resolution on 10 October 1993. The articles of association provide that all members are liable to contribute a sum not exceeding £1 in the event of the company being wound up.

Directors/trustees are elected annually at the annual general meeting.

### **ACTIVITIES**

The company principal activities during the year were as described in its objects.

### **FINANCIAL REVIEW AND POLICIES**

The company had net outgoing resources for the period of £11,218 (2012 outgoing £9,131), this resulted in a net negative movement in funds of £11,218 (2012 negative £9,131).

Funds carried forward at 31 March 2013 were £82,152 (2012 £93,370), of which £1,337 (2012 £1,337) were for restricted purposes.

The company aims to maintain its unrestricted reserves at a level sufficient both to cover foreseeable short-term shortfalls, and to maintain a long-term deposit in the form of an accumulation investment.

The company will invest only in investments that are ethical and appropriate to its charitable status.

### **FUTURE PLANS**

The directors/trustees consider that the company's activities will remain unchanged during the year ending 31 March 2014.

**BEIT KLAL YISRAEL  
REPORT OF THE DIRECTORS/TRUSTEES**

**DIRECTORS'/TRUSTEES' RESPONSIBILITIES**

Company and charity law requires the directors/trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those accounts, the directors/trustees are required to

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors acknowledge their responsibilities for

- (i) ensuring the company keeps accounting records which comply with section 386, and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as is applicable to the company

The directors/trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**POLITICAL AND CHARITABLE DONATIONS**

Charitable donations during the year amounted to £834 (2012 £617). No contributions to political organisations were made during the year.

**COMPANY POLICY ON THE EMPLOYMENT OF DISABLED PERSONS**

It is the company's policy to give employment to disabled persons wherever practicable.

The above report has been prepared in accordance with the special provisions in part 15 of the Companies Act 2006.

Signed on behalf of  
the board of directors

  
Director  
**JON BURDEN**  
Approved by the board 8 July 2013

## REPORT TO THE DIRECTORS/TRUSTEES OF BEIT KLAL YISRAEL

I report on the accounts of the charity Beit Klal Yisrael (registered number 1034282) for the year ended 31 March 2013, which accounts are set out on pages 4 to 9

### *Respective responsibilities of trustees and examiner*

As described on page 2, the charity's directors/trustees are responsible for the preparation of the accounts. The charity's directors/trustees consider both 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

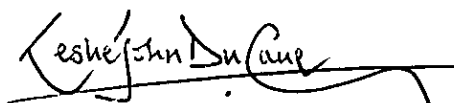
### *Basis of the independent examiner's report*

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 explanations from the directors/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

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements
  - to keep accounting records in accordance with section 130 of the Charities Act, and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act,have not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Leslie Du Cane, BSc  
Hanover Lodge  
14 Lansdowne Road  
London  
W11 3LW

8 July 2013

**BEIT KLAL YISRAEL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2013**

	Notes	Unrestricted Funds £	Restricted Funds £	2013 Total £	2012 Total £
<b>INCOMING RESOURCES</b>					
Voluntary income	3	19,992	834	20,826	21,463
Activities for generating funds	3	1,986	0	1,986	2,098
Investment income	3	293	0	293	1,012
Total		<u>22,271</u>	<u>834</u>	<u>23,105</u>	<u>24,573</u>
<b>RESOURCES EXPENDED</b>					
Charitable activities	4	32,822	834	33,656	33,079
Governance costs	4	667	0	667	625
Total		<u>33,489</u>	<u>834</u>	<u>34,323</u>	<u>33,704</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>					
		(11,218)	0	(11,218)	(9,131)
Gains on investment assets		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>NET MOVEMENT IN FUNDS</b>					
		(11,218)	0	(11,218)	(9,131)
Total funds brought forward		<u>92,033</u>	<u>1,337</u>	<u>93,370</u>	<u>102,501</u>
Total funds carried forward		<u>80,815</u>	<u>1,337</u>	<u>82,152</u>	<u>93,370</u>

**BEIT KLAL YISRAEL**  
**BALANCE SHEET - 31 MARCH 2013**

	Notes	Unrestricted Funds £	Restricted Funds £	2013 Total £	2012 Total £
<b>CURRENT ASSETS</b>					
Cash at bank CAF savings accounts		78,806	0	78,806	89,514
Cash at bank NatWest current account		2,658	1,337	3,995	4,507
		<u>81,464</u>	<u>1,337</u>	<u>82,801</u>	<u>94,021</u>
<b>CREDITORS</b>					
Amounts falling due within one year	5	649	0	649	651
		<u>80,815</u>	<u>1,337</u>	<u>82,152</u>	<u>93,370</u>
<b>NET CURRENT ASSETS</b>					
		<u>80,815</u>	<u>1,337</u>	<u>82,152</u>	<u>93,370</u>
<b>NET ASSETS</b>					
		<u>80,815</u>	<u>1,337</u>	<u>82,152</u>	<u>93,370</u>
<b>FUNDS</b>					
	6	<u>80,815</u>	<u>1,337</u>	<u>82,152</u>	<u>93,370</u>

These accounts have been prepared in accordance with the special provisions in Part 15 of Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)


For the year ending 31 March 2013 the company was entitled to exemption from audit, in accordance with sections 475 and 477 of the Companies Act 2006 relating to small companies, and the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

The directors acknowledge their responsibilities for

- (iii) ensuring the company keeps accounting records which comply with section 386, and
- (iv) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as is applicable to the company

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

Signed on behalf of  
the board of directors

  
KATHRYN FULLER  
Director

Approved by the board 8 July 2013

**BEIT KLAL YISRAEL**  
**NOTES TO THE ACCOUNTS - 31 MARCH 2013**

**1 BASIS OF PREPARATION**

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005),
- Financial Reporting Standards for Small Entities (FRSSE), and with
- the Charities Act 1993

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years

**2 ACCOUNTING POLICIES**

This standard list of accounting policies has been applied by the charity

**INCOMING RESOURCES**

*Recognition of incoming resources when*

These are included in the Statement of Financial Activities (SoFA)

- the charity becomes entitled to the resources,
- the trustees are virtually certain they will receive the resources, and
- the monetary value can be measured with sufficient reliability

*Incoming resources with related expenditure*

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA

*Grants and donations*

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources

*Tax reclaims on donations and gifts*

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate

*Contractual income and performance related grants*

This is only included in the SoFA once the related goods or services have been delivered

*Gifts in kind*

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable

*Donated services and facilities*

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received

*Volunteer help*

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report

*Investment income*

This is included in the accounts when receivable

*Investment gains and losses*

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year



**BEIT KLAL YISRAEL**  
**NOTES TO THE ACCOUNTS - 31 MARCH 2013**

2 ACCOUNTING POLICIES (continued)

*EXPENDITURE AND LIABILITIES*

*Liability recognition*

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources

*Governance costs*

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters

*Grants with performance*

Where the charity gives a grant with conditions for its payment being a specific level of service or conditions output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output

*Grants payable without conditions*

These are only recognised in the accounts when a commitment has been made and there are no performance conditions to be met relating to the grant which remain in the control of the charity

*Support costs*

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage

*ASSETS*

*Tangible fixed assets for use by charity*

These are capitalised if they can be used for more than one year, and cost at least £500 They are valued at cost or, if gifted, at the value to the charity on receipt No depreciation is provided on freehold land

*Investments*

Investments quoted on a recognised stock exchange are valued at market value at the year end Other investment assets are included at trustees' best estimate of market value

*Stocks and work in progress*

These are valued at the lower of cost or market value

	2013	2012
	£	£
<b>3 ANALYSIS OF INCOMING RESOURCES</b>		
<i>Voluntary Income</i>		
Membership	19,048	19,876
Other donations	1,778	1,587
	20,826	21,463
<i>Activities for Generating Funds</i>		
Services and activities	1,986	2,098
	293	1,012
<i>Investment Income</i>		
Bank interest	293	1,012

**BEIT KLAL YISRAEL**  
**NOTES TO THE ACCOUNTS - 31 MARCH 2013**

	2013	2012
	£	£
<b>4 ANALYSIS OF RESOURCES EXPENDED</b>		
<i>Charitable Activities</i>		
Consultancy fees	16,179	15,785
Venue hire	4,770	5,040
Insurance	2,198	2,115
Festivals and regular services	1,357	1,322
Newsletter and other printing stationery and postage	1,098	1,210
Books	122	0
Training and conference fees (including travel)	515	1,241
Advertising and publicity	0	300
Affiliation fees (Liberal Judaism)	3,478	2,794
Burial Society	2,945	2,655
Miscellaneous	160	0
Education fund	0	0
Welfare fund	0	0
Kol Nidre appeal	834	617
Other restricted funds	0	0
	33,656	33,079
<i>Governance Costs</i>		
Book-keeping and accountancy (provided by independent examiner)	444	408
Independent examination	210	204
Companies House (annual return fee etc )	13	13
	667	625
<b>5 CREDITORS</b>		
Accrued expenditure	649	651

**BEIT KLAL YISRAEL**  
**NOTES TO THE ACCOUNTS - 31 MARCH 2013**

6 RESTRICTED FUNDS

*Funds Held*

<i>Fund name</i>	<i>Purpose and restrictions</i>
Education	Education courses
Welfare	Welfare projects agreed with the donors
Other	Special projects agreed with the donors

*Movement of Funds*

Fund name	Balances b/f £	Incoming resources £	Outgoing resources £	Transfers £	Balances c/f £
Education	0	0	(0)	0	0
Welfare	337	0	(0)	0	337
Siddur	1,000	0	(0)	0	1,000
Kol Nidre	0	834	(834)	0	0
	<u>1 337</u>	<u>834</u>	<u>(834)</u>	<u>0</u>	<u>1,337</u>

**BEIT KLAL YISRAEL**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2013**

	Unrestricted Funds £	Restricted Funds £	Total 2013 £	Total 2012 £
<b>INCOMING RESOURCES</b>				
Membership	16,875	0	16,875	16,246
Income tax recovered	2,173	0	2,173	3,630
Services & activities	1,986	0	1,986	2,098
Other donations	944	834	1,778	1,587
Bank interest received	293	0	293	1,012
	<u>22,271</u>	<u>834</u>	<u>23,105</u>	<u>24,573</u>
<b>RESOURCES USED</b>				
<i>Direct Charitable Expenditure</i>				
Consultancy fees	16,179	0	16,179	15,785
Festival & regular services	1,357	0	1,357	1,322
Printing, postage & stationery	1,098	0	1,098	1,210
Advertising & publicity	0	0	0	300
Insurance	2,198	0	2,198	2,115
Training & conferences (including travel)	515	0	515	1,241
Burial Society subscriptions	2,945	0	2,945	2,655
Venue hire	4,770	0	4,770	5,040
Books	122	0	122	0
Affiliation fees	3,478	0	3,478	2,794
Miscellaneous	160	0	160	0
Restricted funds	0	834	834	617
	<u>32,822</u>	<u>834</u>	<u>33,656</u>	<u>33,079</u>
<i>Administration</i>				
Accountancy, bookkeeping & Companies House	667	0	667	625
	<u>33,489</u>	<u>834</u>	<u>34,323</u>	<u>33,704</u>
Total resources used	33,489	834	34,323	33,704
Net incoming/(outgoing) resources before adjustments	(11,218)	0	(11,218)	(9,131)
Realised and unrealised gains/(losses) on investments	0	0	0	0
<b>NET MOVEMENT IN FUNDS</b>				
Balances brought forward at 1 April 2011	92,033	1,337	93,370	102,501
<b>BALANCES CARRIED FORWARD</b>				
AT 31 MARCH 2012	<u>80,815</u>	<u>1,337</u>	<u>82,152</u>	<u>93,370</u>