

BEIT KLAL YISRAEL
ANNUAL REPORT AND ACCOUNTS
YEAR ENDED - 31 MARCH 2016

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 Montague Centre 21 Maple Street London W1T 4BE
DIRECTORS' & TRUSTEES	Jon Burden Ariel Chalklin Daniel Lang Jennifer Lennard Nico Pollen
SECRETARY	Jon Burden

ANNUAL REPORT AND ACCOUNTS - 31 March 2016

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 2016.

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 objectives 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
Ariel Chalkin
Daniel Lang
Jennifer Lennard
Nico Pollen
Mimi Rolbant

(Resigned 29 February 2016)

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 objectives.

FINANCIAL REVIEW AND POLICIES

The company had net incoming resources for the period of £5,889 (2015: incoming £426); this resulted in a net positive movement in funds of £5,889 (2015: positive £426).

Funds carried forward at 31 March 2016 were £76,071 (2015: £70,182), of which £10,470 (2015: £1,087) 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.

Janet Burden, wife of Jon Burden, undertakes paid rabbinic support for the community. She is reimbursed for this work in accordance with Liberal Judaism pay scales. Jon Burden excuses himself from any discussions of her work.

FUTURE PLANS

The directors/trustees consider that the company's activities will remain unchanged during the year ending 31 March 2016.

**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 £830 (2015: £752). No contributions to political organisations were made during the year.

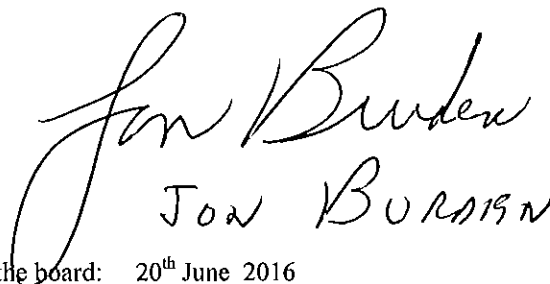
COMPANY POLICY ON THE EMPLOYMENT OF DISABLED PERSONS

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: 20th June 2016

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 2016, 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) which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Myerson FCA
Independent Examiner
KBSP Partners LLP
Harben House
Harben Parade
Finchley Road
NW3 6LH

20th June 2016

BEIT KLAL YISRAEL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2016

	Notes	Unrestricted Funds £	Restricted Funds £	2016 Total £	2015 Total £
INCOMING RESOURCES					
Voluntary income	3	19,886	11,570	31,456	19,593
Activities for generating funds	3	753	0	753	2,358
Investment income	3	506	0	506	599
Total		<u>21,145</u>	<u>11,570</u>	<u>32,715</u>	<u>22,550</u>
RESOURCES EXPENDED					
Charitable activities	4	23,726	2,187	25,913	21,475
Governance costs	4	913	0	913	649
Total		<u>24,639</u>	<u>2,187</u>	<u>26,826</u>	<u>22,124</u>
NET INCOMING/ (OUTGOING) RESOURCES		(3,494)	9,383	5,889	426
Gains on investment assets		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET MOVEMENT IN FUNDS		(3,494)	9,383	5,889	426
Total funds brought forward		69,095	1,087	70,182	69,756
Total funds carried forward		<u>65,601</u>	<u>10,470</u>	<u>76,071</u>	<u>70,182</u>

Registered Number: 02593458
 England and Wales
BEIT KLAL YISRAEL
BALANCE SHEET - 31 MARCH 2016

	Notes	Unrestricted Funds £	Restricted Funds £	2016 Total £	2015 Total £
CURRENT ASSETS					
Cash at bank: CAF savings accounts		67,136	0	67,136	68,630
Cash at bank: NatWest current account		(622)	10,470	9,848	2,837
		<u>66,514</u>	<u>10,470</u>	<u>76,984</u>	<u>71,467</u>
CREDITORS:					
Amounts falling due within one year	5	913	0	913	1,285
		<u>913</u>	<u>0</u>	<u>913</u>	<u>1,285</u>
NET CURRENT ASSETS		<u>65,601</u>	<u>10,470</u>	<u>76,071</u>	<u>70,182</u>
NET ASSETS					
		<u>65,601</u>	<u>10,470</u>	<u>76,071</u>	<u>70,182</u>
FUNDS	6	<u>65,601</u>	<u>10,470</u>	<u>76,071</u>	<u>70,182</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 2016 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

Director

Jon Burden

JON BURDEN

Approved by the board: 20th June 2016

BEIT KLAL YISRAEL
NOTES TO THE ACCOUNTS - 31 MARCH 2016

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 2015);
- Financial Reporting Standards for Small Entities (FRSSE); and with
- The Charities Act 2006.

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.

BEIT KLAL YISRAEL
NOTES TO THE ACCOUNTS - 31 MARCH 2016

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.

	2016	2015
	£	£

3 ANALYSIS OF INCOMING RESOURCES

Voluntary Income

Membership	19,018	17,310
Other donations	12,438	2,283
	31,456	19,593

Activities for Generating Funds

Services and activities	753	2,358

Investment Income

Bank interest	506	599

BEIT KLAL YISRAEL
NOTES TO THE ACCOUNTS - 31 MARCH 2016

	2016	2015
	£	£
4 ANALYSIS OF RESOURCES EXPENDED		
<i>Charitable Activities</i>		
Consultancy fees	5,465	3,944
Venue hire	5,020	4,320
Insurance	2,872	2,364
Festivals and regular services	2,730	2,831
Newsletter and other printing stationery and postage	789	305
Books	87	0
Training and conference fees (including travel)	25	0
Advertising and publicity	0	0
Affiliation fees (Liberal Judaism)	3,177	3,219
Burial Society	2,618	2,852
Miscellaneous	626	0
Education fund	1,057	638
Welfare fund	36	0
Kol Nidre appeal	830	752
Other restricted funds	581	250
	<u>25,913</u>	<u>21,475</u>
<i>Governance Costs</i>		
Book-keeping and accountancy (provided by independent examiner)	500	426
Independent examination	400	210
Companies House (annual return fee etc.)	13	13
	<u>913</u>	<u>649</u>
5 CREDITORS		
Accrued expenditure	<u>913</u>	<u>1,285</u>

BEIT KLAL YISRAEL
NOTES TO THE ACCOUNTS - 31 MARCH 2016

6 RESTRICTED FUNDS

Funds Held

<i>Fund name</i>	<i>Purpose and restrictions</i>
Education	Education courses
Welfare	Welfare projects agreed with the donors
Siddur	Use for purchase of prayer books
Coordinator	Grant from Bay Foundation for a part-time community organiser
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	740	(1,057)	317	0
Welfare	337	0	(36)	0	301
Siddur	750	0	(581)	0	169
Kol Nidre	0	830	(830)	0	0
Coordinator	0	10,000	(0)	0	10,000
	<u>1,087</u>	<u>11,570</u>	<u>(2,504)</u>	<u>317</u>	<u>10,470</u>

BEIT KLAL YISRAEL
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2016

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
INCOMING RESOURCES				
Membership	16,742	0	16,472	14,912
Income tax recovered	2,276	0	2,276	2,398
Services & activities	753	0	753	2,358
Other donations	868	11,570	12,438	2,283
Bank interest received	506	0	506	599
	<u>21,145</u>	<u>11,570</u>	<u>32,715</u>	<u>22,550</u>
RESOURCES USED				
<i>Direct Charitable Expenditure</i>				
Consultancy fees	5,465	0	5,465	3,944
Festival & regular services	2,730	0	2,669	2,831
Printing, postage & stationery	789	0	789	305
Advertising & publicity	0	0	0	0
Insurance	2,872	0	2,872	2,364
Training & conferences (including travel)	25	0	25	0
Burial Society subscriptions	2,618	0	2,618	2,852
Venue hire	5,020	0	5,020	4,320
Books	87	0	87	0
Affiliation fees	3,177	0	3,177	3,219
Miscellaneous	626	0	636	0
Restricted funds	317	2,187	2,504	1,640
	<u>23,726</u>	<u>2,187</u>	<u>25,913</u>	<u>21,475</u>
<i>Administration</i>				
Accountancy, bookkeeping & Companies House	913	0	649	649
	<u>24,639</u>	<u>2,187</u>	<u>26,826</u>	<u>22,124</u>
Net incoming/ (outgoing) resources before adjustments	(3,494)	9,383	5,889	426
Realised and unrealised gains/ (losses) on investments	0	0	0	0
NET MOVEMENT IN FUNDS				
Balances brought forward at 1 April 2015	69,095	1,087	70,182	69,756
BALANCES CARRIED FORWARD				
AT 31 MARCH 2016	<u>65,601</u>	<u>10,470</u>	<u>76,071</u>	<u>70,182</u>