

**BEIT KLAL YISRAEL**  
**ANNUAL REPORT AND ACCOUNTS**  
**31 MARCH 2009**

Registered Number:  
02593458  
England and Wales

TUESDAY



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19/01/2010  
COMPANIES HOUSE

## 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	P.O. Box 1828 Silver Road London W10 5RT
DIRECTORS & TRUSTEES	Jon Burden Natalie Collins Catherine Daniels Avril Hurwitz Irina Laski Su Rathgerber-Khan David Rubin
SECRETARY	Jon Burden

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### ANNUAL REPORT AND ACCOUNTS - 31 March 2009

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

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	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 2009.

### **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  
Natalie Collins  
Catherine Daniels  
Avril Hurwitz  
Irina Laski  
Su Rathergeber Khan  
David Rubin

### **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 £1,135 (2008: outgoing £24,995). The company no longer has investments. This resulted in a net negative movement in funds of £1,135 (2008: negative £25,132).

Funds carried forward at 31 March 2009 were £26,508 (2008: £27,643), of which £1,610 (2008: £2,536) 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. Its investment is reviewed regularly.

### **FUTURE PLANS**

The directors/trustees consider that the company's activities will remain unchanged during the year ending 31 March 2010.

**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/trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 1985. 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.

In preparing the above report, the directors have taken advantage of special exemptions applicable to small companies provided by Part II of Schedule 8 to the Companies Act 1985.

Signed on behalf of  
the board of directors



Director



Director

Approved by the board: 1 July 2009

**INDEPENDENT EXAMINER'S REPORT  
TO THE DIRECTORS/TRUSTEES OF  
BEIT KLAL YISRAEL**

I report only on the accounts for the year ended 31 March 2009 set out on pages 4 to 9.

*Respective responsibilities of trustees and examiner*

As described on page 2 the directors/trustees are responsible for the preparation of the accounts, and they consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts (under section 43 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act); and
- to state whether particular matters have come to my attention.

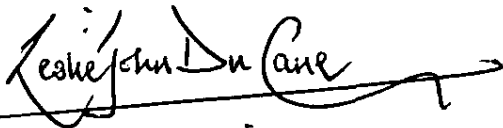
*Basis of the independent examiner's report*

My examination was carried out in accordance with the General Directions given by the Charity 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 the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 41 of the 1993 Act); and
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; 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

1 July 2009

**BEIT KLAL YISRAEL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2009**

	Notes	Unrestricted Funds £	Restricted Funds £	2009 Total £	2008 Total £
<b>INCOMING RESOURCES</b>					
Voluntary income	3	15,612	1,516	17,128	18,987
Activities for generating funds	3	973	0	973	2,340
Investment income	3	694	0	694	876
Total		<u>17,279</u>	<u>1,516</u>	<u>18,795</u>	<u>22,203</u>
<b>RESOURCES EXPENDED</b>					
Charitable activities	4	16,959	2,442	19,401	46,639
Governance costs	4	529	0	529	559
Total		<u>17,488</u>	<u>2,442</u>	<u>19,930</u>	<u>47,198</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>					
		(209)	(926)	(1,135)	(24,995)
Gains on investment assets	5	<u>0</u>	<u>0</u>	<u>0</u>	<u>(137)</u>
<b>NET MOVEMENT IN FUNDS</b>					
Total funds brought forward		<u>25,107</u>	<u>2,536</u>	<u>27,643</u>	<u>52,775</u>
Total funds carried forward		<u>24,898</u>	<u>1,610</u>	<u>26,508</u>	<u>27,643</u>

**BEIT KLAL YISRAEL**  
**BALANCE SHEET - 31 MARCH 2009**

	Notes	Unrestricted Funds £	Restricted Funds £	2009 Total £	2008 Total £
<b>FIXED ASSETS</b>					
Investment – Liquidated in 2008	5	0	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>CURRENT ASSETS</b>					
Cash at bank		25,457	1,610	27,067	28,202
		<u>25,457</u>	<u>1,610</u>	<u>27,067</u>	<u>28,202</u>
<b>CREDITORS:</b>					
Amounts falling due within one year	6	559	0	559	559
		<u>559</u>	<u>0</u>	<u>559</u>	<u>559</u>
Net Current Assets		<u>24,898</u>	<u>1,610</u>	<u>26,508</u>	<u>27,643</u>
<b>NET ASSETS</b>		<u>24,898</u>	<u>1,610</u>	<u>26,508</u>	<u>27,643</u>
<b>FUNDS</b>	7	<u>24,898</u>	<u>1,610</u>	<u>26,508</u>	<u>27,643</u>

For the financial period ended 31 March 2009, the company was entitled to exemption from audit under section 249A(1), Companies Act 1985; and no notice has been deposited under section 249B(2). The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the period and of its profit or loss for the financial period in accordance with the requirements of section 226 and which otherwise comply with the requirements of the Companies Act 1985, so far as applicable to the company.

The directors have taken advantage of the special exemptions conferred by Part I of Schedule 8 to the Companies Act 1985 applicable to small companies in the preparation of the accounts and have done so on the grounds that, in their opinion, the company qualifies as a small company.

Signed on behalf of  
the board of directors

  
Director

Approved by the board: 1 July 2009

**BEIT KLAL YISRAEL**  
**NOTES TO THE ACCOUNTS - 31 MARCH 2009**

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 Smaller Enterprises (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*

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

- 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 2009**

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.

2009                      2008  
£                                      £

3 ANALYSIS OF INCOMING RESOURCES

*Voluntary Income*

Membership	13,806	14,456
Other donations	3,322	4,531
	17,128	18,987

*Activities for Generating Funds*

Services and activities	973	2,340
	973	2,340

*Investment Income*

Bank interest	694	876
	694	876

**BEIT KLAL YISRAEL**  
**NOTES TO THE ACCOUNTS - 31 MARCH 2009**

	2009	2008
	£	£
<b>4 ANALYSIS OF RESOURCES EXPENDED</b>		
<i>Charitable Activities</i>		
Consultancy fees	5,456	4,303
Venue hire	3,690	3,605
Insurance	1,201	1,180
Festivals and regular services	179	357
Newsletter and other printing stationery and postage	1,185	275
Telephone	33	175
Conference and training fees	91	0
Advertising and Publicity	0	0
Affiliation fees (Liberal Judaism)	3,072	5,059
Burial Society	2,006	2,043
Miscellaneous	46	45
Retirement fund	387	27,640
Education fund	370	1,307
Welfare fund	468	90
Kol Nidre appeal	1,092	560
Other restricted funds	125	0
	19,401	46,639
<i>Governance Costs</i>		
Book-keeping and accountancy (provided by independent examiner)	353	353
Independent examination	176	176
Companies House (annual return fee etc.)	0	30
	529	559
<b>5 INVESTMENT ASSETS</b>		
Carrying value at 1 April 2008	0	14,684
Net gain/(loss) on revaluation	0	(137)
Less: Disposal proceeds	0	(14,547)
	0	0
Carrying value at 31 March 2009	0	0
<p>The company's investment was held in the F&amp;C Stewardship Growth Fund (Accumulation). It comprised 1,647.08 share class 1 units, and had a historic cost of £9,000 and was liquidated in 2008.</p>		
<b>6 CREDITORS</b>		
Accrued expenditure	559	559
	559	559

**BEIT KLAL YISRAEL**  
**NOTES TO THE ACCOUNTS - 31 MARCH 2009**

7 RESTRICTED FUNDS

*Funds Held*

<i>Fund name</i>	<i>Purpose and restrictions</i>
Retirement	Rabbi's retirement fund
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 £
Retirement	387	0	(387)	0	0
Education	1,778	0	(370)	0	1,408
Welfare	246	424	(468)	0	202
Other	125	1,092	(1,217)	0	0
	<u>2,536</u>	<u>1,516</u>	<u>(2,442)</u>	<u>0</u>	<u>1,610</u>

**BEIT KLAL YISRAEL**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2009**

	Unrestricted Funds £	Restricted Funds £	Total 2009 £	Total 2008 £
<b>INCOMING RESOURCES</b>				
Membership	12,334	0	12,334	12,987
Income tax recovered	1,472	0	1,472	1,469
Services & activities	973	0	973	1,255
Film event	0	0	0	1,085
Other donations	1,806	1,516	3,322	4,531
Bank interest received	694	0	694	876
	<u>17,279</u>	<u>1,516</u>	<u>18,795</u>	<u>22,203</u>
<b>RESOURCES USED</b>				
<i>Direct Charitable Expenditure</i>				
Consultancy fees	5,456	0	5,456	4,303
Festival & regular services	179	0	179	357
Printing, postage & stationery	1,185	0	1,185	275
Advertising & publicity	0	0	0	0
Insurance	1,201	0	1,201	1,145
Conferences (inc Travel)	91	0	91	0
Burial Society subscriptions	2,006	0	2,006	2,043
Venue hire	3,690	0	3,690	3,605
Telephone	33	0	33	175
Affiliation fees	3,072	0	3,072	5,059
Miscellaneous	46	0	46	45
Restricted funds	0	2,442	2,442	29,597
	<u>16,959</u>	<u>2,442</u>	<u>19,401</u>	<u>46,639</u>
<i>Administration</i>				
Accountancy, bookkeeping & Companies House	529	0	529	559
	<u>17,488</u>	<u>2,442</u>	<u>19,930</u>	<u>47,198</u>
Net incoming/(outgoing) resources before adjustments	(209)	(926)	(1,135)	(24,995)
Realised and unrealised gains/(losses) on investments	0	0	0	(137)
<b>NET MOVEMENT IN FUNDS</b>				
Balances brought forward at 1 April 2008	25,107	2,536	27,643	52,775
<b>BALANCES CARRIED FORWARD</b>				
<b>AT 31 MARCH 2009</b>	<u>24,898</u>	<u>1,610</u>	<u>26,508</u>	<u>27,643</u>