

**KINGSTON LIBERAL SYNAGOGUE**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 DECEMBER 2017**

**Charity No: 270792**

# KINGSTON LIBERAL SYNAGOGUE

---

## CONTENTS

	<b>Page</b>
Legal and Administrative Information	1
Report of the Trustees	2 - 3
Report of the Independent Examiner	4
Statement of Financial Activities	5
Balance Sheet	6
Notes forming part of the Financial Statements	7 - 15

# KINGSTON LIBERAL SYNAGOGUE

---

## Legal and Administrative Information

### Trustees as at 31 December 2017

**Chair Person:** Craig Simmons

**Deputy Chair Person:**

**Secretary:**

**Treasurer:** Ray Stone

**Others:** Howard Webber  
Vince Daly  
Seymour Kelly  
Stephanie Wuggenig

### Principal Office

Rushett Road  
Long Ditton  
Surrey  
KT7 0UX

### Independent Examiner

Jason Foxwell  
independent-examiner.net  
39 Enfield Way  
Poole  
Dorset, BH15 3LJ

### Bankers

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

# KINGSTON LIBERAL SYNAGOGUE

---

## **Report of the trustees for the year ended 31<sup>st</sup> December 2017**

The trustees present their annual report and financial statements for the charity for the year ended 31<sup>st</sup> December 2017. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting standard applicable in the UK and Republic of Ireland published on 16<sup>th</sup> July 2015.

### **Objects of the Charity**

The objects of the Charity are:-

- a) the advancement of Liberal and Progressive Judaism;
- b) to provide, arrange and conduct religious education;
- c) to provide and maintain a synagogue and to arrange and conduct religious services;
- d) to make provision for the solemnisation of marriages;
- e) to make provision for burial and cremation;
- f) to perform such charitable duties as the Trustees shall from time to time determine;
- g) to do all such other acts and things as shall be conclusive to the aforesaid objectives.

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

The Synagogue is an unincorporated association governed by an amended written Constitution adopted at the annual General Meeting on 12 November 1967 and amended 10 October 1975 and 26 June 2003. The Synagogue is registered with the Charity Commission – No. 270792.

The Trustees who have served during the year and since the year-end are set out on page 1. Trustees are elected by the members of the congregation and serve for two years, after which period they shall be eligible for re-election. The trustees meet no fewer than six times a year.

### **Financial Review**

The charity's work is entirely reliant on income from members' subscriptions.

### **Reserves Policy**

The Trustees have established a policy of holding reserves sufficient to enable the charity to continue in the event of unforeseen expenditure.

### **Restricted Fund Policy**

The Trustees have established a policy whereby restricted reserves consist of donations or endowments received, less gifts, for specific purposes.

### **Investment Policy**

The Trustees has considered the most appropriate policy for investing funds and has found that specialised unit trusts or charities meet the requirements to generate both income and capital growth. The share of property investment shows a satisfactory growth in capital value.

## Report of the Trustees for the Year Ended 31 December 2017 (cont/d)

### Risk Management

Identified risks are the loss of premises and religious leaders, which would cause some short term deterioration in the quality of services provided. However, the trustees feel that neither of these would impact on the community in the long term and that adequate provision has been made to settle its current commitments and obligations. The Charity confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

### Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements 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 charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Charity's constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees and signed on their behalf by:

  
.....  
Craig Simmons – Chairman

Dated: 3 April 2018 .....

# KINGSTON LIBERAL SYNAGOGUE

---

## Independent Examiner's Report to the Council of the Kingston Liberal Synagogue

I report to the trustees on my examination of the accounts of Kingston Liberal Synagogue (the Charity) for the year ended 31 December 2017.

### Responsibilities and basis of report

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Jason Foxwell**  
independent-examiner.net

39 Enfield Road, Poole, BH15 3LJ

Date: 8 April 2018

# KINGSTON LIBERAL SYNAGOGUE

## Statement of Financial Activities For the Year Ended 31 December 2017

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
<b>Income from:</b>					
Donations					
Donations and gifts	3	1,585	24,657	26,242	22,346
Subscriptions	4	100,942	-	100,942	106,524
Building appeal fund		-	-	-	-
Investment income	5	465	124	589	1,215
Other income	6	26,090	-	26,090	29,095
<b>Total income</b>		<u>129,082</u>	<u>24,781</u>	<u>153,863</u>	<u>159,180</u>
<b>Expenditure on:</b>					
Charitable activities	7	<u>128,301</u>	<u>23,717</u>	<u>152,018</u>	<u>134,623</u>
<b>Total expenditure</b>		<u>128,301</u>	<u>23,717</u>	<u>152,018</u>	<u>134,623</u>
Net gains/(losses) on investments		-	1,942	1,942	3,650
<b>Net movement in funds</b>		<u>781</u>	<u>3,006</u>	<u>3,787</u>	<u>28,207</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward	18/19	<u>201,042</u>	<u>135,707</u>	<u>336,749</u>	<u>308,542</u>
<b>Total funds carried forward</b>	18/19	<u>201,823</u>	<u>138,713</u>	<u>340,536</u>	<u>336,749</u>

The notes on pages 8 to 17 form an integral part of these financial statements.

# KINGSTON LIBERAL SYNAGOGUE

## Balance Sheet as at 31 December 2017

	Notes	2017 £	2016 £
<b>Fixed Assets</b>			
Tangible assets	11	<u>90,131</u>	<u>90,306</u>
 <b>Current Assets</b>			
Stocks	12	11,073	11,120
Debtors	13	37,871	21,919
Investments	14	35,984	34,614
Cash at bank		201,207	198,968
		<u>286,135</u>	<u>266,621</u>
 <b>Liabilities:</b>			
Creditors: amounts falling due within one year	15	<u>(35,730)</u>	<u>(20,178)</u>
<b>Net current assets</b>		250,405	246,443
 <b>Net assets</b>			
		<u>340,536</u>	<u>336,749</u>
 <b>The funds of the charity:</b>			
Unrestricted funds	16	201,823	201,042
Restricted income funds	17	138,713	135,707
		<u>340,536</u>	<u>336,749</u>

The notes on pages 8 to 17 form an integral part of these financial statements.

**The financial statements were approved by the Trustees on 3 April 2018**

Signed on behalf of the Trustees

  
 .....  
 Craig Simmons  
 Chairman

  
 .....  
 Ray Stone  
 Honorary Treasurer

# KINGSTON LIBERAL SYNAGOGUE

## Notes to the Financial Statements Year Ended 31 December 2017

### 1 Accounting policies

#### (a) Accounting Convention

The financial statements have been prepared under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16<sup>th</sup> July 2015 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

#### (b) Reconciliation with previous Generally Accepted Accounting Practice (GAAP)

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required. In accordance with the requirements of FRS 102 a reconciliation of opening balances and net income/(expenditure) for the year is provided with the net income/(expenditure) under previous GAAP adjusted for the presentation of investment gains/(losses) as a component of reported income.

<i>Reconciliation of reported net income</i>	£
Net income/(expenditure) as previously stated	(14,623)
Adjustment for gains/(losses) on investments now treated as a component of net income	1,948
2015 net income as restated	£ <u>(14,623)</u>

#### (c) Fixed Assets and Depreciation

Tangible fixed assets are stated at their purchase price, together costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight-line basis over their expected useful economic lives as follows:

Freehold buildings	over 50 years
Equipment	over 10 years
Scrolls	over 10 years
Computer equipment	over 3 years

#### (d) Fixed Asset Investments

Investments are included at closing mid-market value at the balance sheet date. Any gain or loss on re-valuation is taken to the Statement of Financial Activities.

## KINGSTON LIBERAL SYNAGOGUE

---

### (e) Current Asset Investments

Investments are included at market value. Realised and unrealised gains and losses are included in the Statement of Financial Activities.

### (f) Stock

Stock of publications is included in the accounts at the lower of cost and net realisable value.

### (g) Income

Amounts due from members and other non-trading income are brought into the accounts in the year of receipt. Trading income is recognised when it falls due.

### (h) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses are allocated or apportioned to the applicable expenditure headings.

## 2 Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2017: £nil). Trustees are not remunerated for their expenses (2017: £nil).

The charity made £306.67 of contributions to the pension plan operated by Aviva on behalf of the employees.

## 3 Donations and Gifts

	Unrestricted funds	Restricted funds	Total funds 31 Dec 2017	Total funds 31 Dec 2016
	£	£	£	£
General donations	1,353	3,000	4,353	695
Kol Nidre appeal (see note 3a)		12,597	12,597	9,915
Gift Aid reclamation – (Kol Nidre Appeal)		2,808	2,808	2,314
Gift Aid – Donations	232	750	982	1,140
Eastern Europe fund		998	998	1,028
Building appeal		-	-	-
Henry Rollin Fund		-	-	825
Pam Fletcher Jones		-	-	500
Morris Hornfeld Fund		100	100	100
Mavis Robinson		-	-	500
Doroteinu Fund		60	60	188
Religion School Fund		-	-	-
Tree of Life Fund		-	-	687
Synagogue Fund		25	25	-
Board of Deputies Charity Fund		2,319	2,319	2,354
Rabbi's Discretionary Fund		2,000	2,000	2,100
	1,585	24,657	26,242	22,346

# KINGSTON LIBERAL SYNAGOGUE

## 3a Kol Nidre Appeal

	Unrestricted funds	Restricted funds	Total funds 31 Dec 2017	Total funds 31 Dec 2016
	£	£	£	£
KLS H H D Appeal	-	4,224	4,224	2,643
Rainbow Trust H H Appeal	-	3,021	3,021	-
LEAH H H Appeal	-	2,261	2,261	-
Givat Haviva H H D Appeal	-	3,091	3,091	-
Shooting Star Chase H H D Appeal	-	-	-	2,717
Leket H H D Appeal	-	-	-	2,077
JAMI H H D Appeal	-	-	-	2,478
	-	12,597	12,597	9,915

## 4 Subscriptions

	31 December 2017	31 December 2016
	£	£
Subscriptions received	82,427	84,339
Gift aid reclaimed	<u>18,515</u>	<u>22,185</u>
Total subscriptions received	<u>100,942</u>	<u>106,524</u>

## 5 Investment Income

	Unrestricted funds	Restricted funds	Total funds 31 Dec 2017	Total funds 31 Dec 2016
	£	£	£	£
Interest on bank accounts	465	17	482	1,029
Dividends from UK equities	-	107	107	186
	465	124	589	1,215

## 6 Other Income

	Unrestricted funds	Restricted funds	Total funds 31 Dec 2017	Total funds 31 Dec 2016
	£	£	£	£
Hire charges	22,579	-	22,579	23,081
Shop	(50)	-	(50)	101
Social	2,606	-	2,606	2,625
Advertising	-	-	-	40
Miscellaneous	-	-	-	2,260
Seder	372	-	372	264
Income:- 100 Club	583	-	583	724
	26,090	-	26,090	29,095

Note

6a

# KINGSTON LIBERAL SYNAGOGUE

## 6a Seder Income (unrestricted)

Seder direct fund raising	869	-	869	1,583
Seder expenses	(497)	-	(497)	(1,319)
	372	-	372	264

## 7 Expenditure on charitable activities

		Unrestricted funds	Restricted funds	Total funds 31 Dec 2017	Total funds 31 Dec 2016
Note	£	£	£	£	£
Rabbinic salary		16,120	-	16,120	19,772
Other rabbinic costs	7a	28,047	-	28,047	25,166
Religion school salaries		4,261	-	4,261	6,100
Religion school expenses		891	-	891	533
Funeral costs	7b	-	8,277	8,277	(1,894)
Liberal Judaism Levy		19,223	-	19,223	18,995
Board of Deputies		495	-	495	495
Donations and gifts		-	15,440	15,440	17,715
Adult education		-	-	-	-
Administrative expenditure	7c	59,264	-	59,264	47,741
		128,301	23,717	152,018	134,623

### 7a Other Rabbinic Costs

	2017 £	2016 £
Social security costs	1,497	1,844
Pension contributions	307	1,708
Rabbi's health and life insurance	-	912
Rabbi's expenses and travel	4,980	3,127
Second Rabbi	10,398	10,004
Service expenses	1,943	1,234
50 <sup>th</sup> Anniversary Service	1,698	-
Music	7,224	6,337
	28,047	25,166

### 7b Funeral Costs

	Unrestricted funds	Restricted funds	2017 £	2016 £
	£	£	£	£
Funeral expenses	-	21,224	21,224	9,212
Less: Recoveries and late entrants fees	-	(3,731)	(3,731)	(1,422)
Less: Membership Contribution	-	-	-	-
	-	(9,216)	(9,216)	(9,684)
	-	(8,277)	(8,277)	(1,894)

## KINGSTON LIBERAL SYNAGOGUE

### 8 Administration Expenditure – (unrestricted)

	2017	2016
	£	£
Administration salaries	11,611	9,838
Caretaking and cleaning	12,632	8,372
Utilities	5,223	4,041
Telephone	2,007	2,903
Insurance	4,674	4,552
Kingston News	-	-
Printing, postage and stationery	3,799	3,531
Website	780	1,226
Depreciation	1,181	1,361
Repairs and maintenance – building	2,016	-
Repairs and maintenance – other	6,957	2,915
Sundries	402	206
Subscriptions	600	1,095
Accountancy (Book Keeper)	6,581	6,771
Audit & Examination Fees	675	825
Bank charges	126	105
Library	-	-
Conferences and trips	-	-
<b>Total Administration Expenditure</b>	<b>59,264</b>	<b>47,741</b>

### Administration Expenditure – (restricted)

Website Development Expenses – Restricted	-	-
Building Repairs – Restricted	-	-
<b>Total Administration Expenditure - Restricted</b>	<b>-</b>	<b>-</b>

### 9 Rabbinic Salary and Staff Costs

	2017	2016
	£	£
Rabbinic salary	17,923	24,236
Religious school salaries	4,261	6,100
Administration staff	11,611	9,838
	<b>33,795</b>	<b>40,174</b>

	2017	2016
Rabbinic staff	1	1
Religious school staff	9	10
Administration staff	1	1
The total number of employees was	<b>11</b>	<b>12</b>

The number of employees during the year was 11 (2016: 12) with all employees time involved in providing either support to the governance of the charity or support services to charitable activities.

## KINGSTON LIBERAL SYNAGOGUE

The charity considers its key management personnel comprise the Rabbi and Office Co-Ordinator and Religion School teachers/assistants. The total employment benefits including employer pension and employer healthcare contributions of the key management personnel were nil (2016: £6,712). No employees had employee benefits in excess of £60,000 (2016: none).

### 10 Independent Examiner's Remuneration

The independent examiner's remuneration constituted an examination fee of £675 (2016: £675).

### 11 Tangible Fixed Assets

	Freehold Buildings	Scrolls	Equipment	Computer Equipment	Total
<b>Cost</b>					
At 1 January 2017	94,263	11,694	54,115	13,646	173,718
Additions	-	-	227	778	1,005
At 31 December 2017	94,263	11,694	54,342	14,424	174,723
At 1 January 2017	9,822	11,694	50,964	10,932	83,412
Charge for year	603	-	329	248	1,180
At 31 December 2017	10,425	11,694	51,293	11,180	84,592
<b>Net Book Value</b>					
At 31 December 2017	83,838	-	3,049	3,244	90,131
At 31 December 2016	84,441	-	3,151	2,714	90,306

Included in freehold buildings is freehold land valued at £64,000, which is not depreciated.

## KINGSTON LIBERAL SYNAGOGUE

### 12 Stocks

	<b>Total funds 2017 £</b>	<b>Total funds 2016 £</b>
Shop stock	4,645	4,543
Prayer books	6,428	6,577
	11,073	11,120

### 13 Debtors

	<b>Total funds 2017 £</b>	<b>Total funds 2016 £</b>
Trade Debtors	10,513	8,251
Prepayments	(709)	(15,744)
Other debtors	28,067	29,412
	37,871	21,919

All prepayments related to unrestricted funds in both 2016 and 2015. Accrued income relates to Gift Aid in both 2016 and 2015.

### 14 Current Asset Investments

	<b>Total funds 2017 £</b>	<b>Total funds 2016 £</b>
Market value as at 1 January 2017	34,614	32,270
Additions	1,370	2,344
Loss in the year		
Market value at 31 December 2017	35,984	34,614
Investments at market value comprised: UK equities	35,984	34,614
Historical costs as at 31 December 2016	21,700	21,700

All investments are listed UK securities.

## KINGSTON LIBERAL SYNAGOGUE

---

### 15 Creditors: amounts falling due within one year

	<b>Total funds 2017</b>	<b>Total funds 2016</b>
	<b>£</b>	<b>£</b>
Taxation and social security	4,736	2,058
Accruals	18,058	16,125
Other creditors	(1,397)	1,995
Wages & Other Creditors	14,333	-
	35,730	20,178

All creditors in 2017 and 2016 relate to unrestricted funds.

### 16 Analysis of Net Assets between Funds

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	90,131	-	90,131
Current assets	147,422	138,713	286,135
Current liabilities	(35,730)	-	(35,730)
	201,823	138,713	340,536

### 17 Funds

**Unrestricted funds** comprise those funds, which the trustees are free to use in accordance with the charitable objects.

**Restricted funds** are funds which have been given for particular purposes and projects.

### 18 Unrestricted Funds

	<b>Total funds 2017</b>	<b>Movement in year</b>	<b>Total funds 2016</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Legacy fund	16,000	-	16,000
General fund	185,823	781	185,042
	201,823	781	201,042

# KINGSTON LIBERAL SYNAGOGUE

## 19 Restricted Funds

	Total funds 2017 £	Movement in year £	Total funds 2016 £
Funds (see note 19a)	35,984	1,370	34,614
KLS charity fund	1,140	(1,000)	2,140
Rabbi's Discretionary Fund	8,179	1,463	6,716
Funeral reserve	19,320	(8,277)	27,597
Eastern Europe fund	12,789	998	11,791
Scroll repair fund	202	-	202
Building Appeal	211	-	211
Doroteinu Fund	512	40	472
National Holocaust Memorial Fund	1,364	-	1,364
Pam Fletcher Jones Fund	197	-	197
Henry Rollin Fund	-	-	-
Tree of Life	710	(17)	727
Religion School Fund	951	-	951
Mosaic Fund	1,166	-	1,166
Library Fund	3,100	-	3,100
Synagogue Fund	9,620	25	9,595
KLS Development Fund	15,269	5,405	9,864
Legacy Fund	28,000	3,000	25,000
	138,713	3,006	135,707

## 19a Funds

	As at 1 January 2017 £	Income £	Gain/Loss £	Donations and Awards £	As at 31 December 2017 £
Mavis Robinson Fund	3,709	-	141	-	3,850
Alison Morland Fund	5,340	-	492	-	5,832
Kader Memorial Fund	6,222	-	(1,943)	(101)	4,178
Liselotte Hirschfeld Fund	18,857	-	3,246	-	22,103
Hornfeld Flower Fund	486	-	6	(471)	21
	34,614	-	1,942	(581)	35,984

The Mavis Robinson fund is for children to attend Kadimah.

The Alison Morland fund is for helping young people for recognised merits.

The Kader Memorial fund is for helping young people re Israel or Israel studies.

The Liselotte Hirschfeld fund is for helping any person in need, irrespective of age.

The Hornfeld Flower Fund is for flowers for the synagogue for High Holidays.

The Pam Fletcher Jones Fund is to assist youths to attend "Summer Camp"

The Henry Rollin Fund – helping the less fortunate child to attend Kadimah

## 20 Controlling Party

There is no ultimate controlling party.