

**NORTH WEST SURREY SYNAGOGUE
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2013**

NORTH WEST SURREY SYNAGOGUE

REPORT AND FINANCIAL STATEMENTS 31st MARCH 2013

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NORTH WEST SURREY SYNAGOGUE

SYNAGOGUE INFORMATION

The Synagogue Council (Board of Trustees)

Name		Appointed by:		
Dennis Lewis	President	AGM		
Ann Antrich	Chairman	AGM		
Anthony Sheppard	Vice Chair	AGM		
Miriam James	Vice Chair	AGM		
Sharon Barnett	Hon. Secretary	AGM		
Peter Kammerling	Hon. Treasurer	AGM		
Alison Benjamin	Senior Warden	AGM		
Liz Gluckman		AGM		
Bev Harris		AGM		
Sarah Harris		AGM		
Susan Keisler		AGM		
Jennifer Jankel		AGM	to	04 Nov 2012
	then	Council	from	27 Nov 2012
Martin Motz		AGM	to	04 Nov 2012
	then	Council	from	27 Nov 2012
Jonathan Ralston		AGM	to	04 Nov 2012
Penny Rochman		AGM	to	04 Nov 2012
	then		from	27 Nov 2012
Dianne Snapper		AGM		
Charles Somers		AGM		
Marilyn Glicker		AGM	to	04 Nov 2012

Custodian Trustees (for synagogue assets)

T Barth
SR Benjamin
P Glicker
D Lewis

Minister	Rabbi Jaqueline Tabick
Address	Horvath Close Rosslyn Park, Weybridge Surrey KT13 9QZ
Charity Commission No.	256232
Independent examiner	J Mendlesohn FCA DJM Accountants LLP 4th Floor, Brook Point 1412 High Road Oakleigh Park London N20 9BH
Bankers	Lloyds TSB Weybridge, Surrey

North West Surrey Synagogue is a member of the The Movement for Reform Judaism and is represented on the Board of Deputies of British Jews.

NORTH WEST SURREY SYNAGOGUE

REPORT OF THE SYNAGOGUE COUNCIL FOR THE YEAR ENDED 31 MARCH 2013

The Synagogue Council presents its report with the Synagogue's accounts for the year to 31 March 2013. The Synagogue's report and accounts will be laid before the members at the Annual General Meeting to be held on 3 November 2013.

Structure, governance and management

The Congregation of the North West Surrey Synagogue is a charity registered with the Charity Commissioners for England and Wales, and is governed by its Constitution adopted on 30 October 2005 and amended as at 3 February 2008.

The charity is managed by a Council of Trustees. Trustees are elected at the Annual General Meeting but may also be co-opted during the year. Meetings of the Council of trustees are held at approximately 6 weekly intervals.

The Constitution requires the Synagogue Council to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Synagogue and the surplus or deficit of the Synagogue for the period. In preparing those accounts, the Synagogue Council are required to:

- Select suitable accounting policies and apply them consistently
- 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
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Synagogue will continue.

The Synagogue Council is also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Synagogue.

The Synagogue Council has reviewed the major risks to which the Synagogue is exposed and is satisfied that systems are in place to mitigate our exposure to the major risks.

Objectives and activities

The objects of the Synagogue are to provide and maintain a Synagogue for the purpose of public worship and of advancing religious, educational and charitable activities. The Synagogue's mission statement called 'Seeking Our Way' has been distributed to all members; further copies are available by application to the Synagogue's office.

The Synagogue is affiliated to the Movement for Reform Judaism and is guided by their practices whilst maintaining its independence under the constitution.

Achievements and performance

A Review of Activities of the Synagogue is circulated to all members together with the trustees report and accounts prior to the Annual General Meeting. Additional copies are available by application to the Synagogue's office.

The Synagogue continues to rely on donations from members as subscription income together with the related tax recovery are not sufficient to cover its costs (which are carefully managed). The size of the membership would need to be increased by approximately 20% for the costs to be covered without the need for additional donations.

All funds continue to show surpluses.

NORTH WEST SURREY SYNAGOGUE

**REPORT OF THE SYNAGOGUE COUNCIL
FOR THE YEAR ENDED 31 MARCH 2013 (Cont'd)**

Future developments

The Synagogue and community are committed to the maintenance and expansion of the religious, educational and charitable activities.

Accounts

The Synagogue's accounts appear on pages 5 to 11 of this report.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:



H P Kammerling: Hon Treasurer



A Antrich: Chairman

Dated 3rd June 2013

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NORTH WEST SURREY SYNAGOGUE

I report on the accounts of the Synagogue for the year ended 31 March 2013, which are set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees 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 state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's statement

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 Synagogue 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 accounts.

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 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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.



J Mendlesohn FCA
Chartered Accountant

DJM Accountants LLP
4th Floor, Brook Point
1412 High Road
Oakleigh Park
London
N20 9BH

Dated: 16/04/2013

NORTH WEST SURREY SYNAGOGUE

**STATEMENT OF FINANCIAL AFFAIRS
FOR THE YEAR ENDED 31 MARCH 2013**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2013 £	Total funds 2012 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary Income	3a	246,628	46,762	293,390	256,764
Activities for generating funds	3b	21,717	12,334	34,051	22,816
Investment income	3c	3,507	4,535	8,042	6,818
Incoming resources from charitable activities		271,852	63,631	335,483	286,398
Other incoming resources	3d	0	0	0	0
Total incoming resources		271,852	63,631	335,483	286,398
RESOURCES EXPENDED					
Direct charitable expenditure					
Rabbinic salary & expenses	4a	75,832	0	75,832	88,373
Education	4b	30,384	0	30,384	15,821
Movement for Reform Judaism affiliation		25,989	0	25,989	25,382
Premises costs and insurance	4c	36,426	0	36,426	30,363
Administration costs	4d	40,290	0	40,290	40,353
Services and festivals		1,790	0	1,790	687
Board of Deputies		745	3,086	3,831	3,682
Fundraising costs		11,840	0	11,840	3,733
Charitable donations		0	23,253	23,253	23,033
Other direct charitable expenditure		0	35,867	35,867	27,752
Total resources expended		223,296	62,206	285,502	259,179
NET INCOMING RESOURCES BEFORE TRANSFERS					
		48,556	1,425	49,981	27,219
Gross transfers between funds	10c	(22,336)	22,336	0	0
NET MOVEMENT IN FUNDS					
		26,220	23,761	49,981	27,219
Funds brought forward 1 April 2012		19,938	810,736	830,674	803,455
FUNDS CARRIED FORWARD AT 31 MARCH 2013					
		46,158	834,497	880,655	830,674

NORTH WEST SURREY SYNAGOGUE

BALANCE SHEET AS AT 31 MARCH 2013

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2013 £	Total funds 2012 £
Fixed assets					
Tangible fixed assets	7	315	393,865	394,180	403,957
Current assets					
Debtors and prepayments	8	25,087	0	25,087	18,031
Cash at bank and in hand		91,216	440,632	531,848	472,693
		<u>116,303</u>	<u>440,632</u>	<u>556,935</u>	<u>490,724</u>
Creditors: amounts falling due within one year	9	70,460	0	70,460	64,007
Net current assets		<u>45,843</u>	<u>440,632</u>	<u>486,475</u>	<u>426,717</u>
Total assets less current liabilities		46,158	834,497	880,655	830,674
Creditors: amounts falling due after one year		0	0	0	0
Net assets		<u>46,158</u>	<u>834,497</u>	<u>880,655</u>	<u>830,674</u>
Funds of the charity					
Unrestricted		46,158	0	46,158	19,938
Restricted	10	0	834,497	834,497	810,736
		<u>46,158</u>	<u>834,497</u>	<u>880,655</u>	<u>830,674</u>

Approved by the Board of Trustees (The Synagogue Council)
on 03 June 2013 and signed on its behalf by:



H P Kammerling: Hon. Treasurer



A Antrich: Chairman

The notes on pages 7 to 11 form part of these accounts

NORTH WEST SURREY SYNAGOGUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2013

1 BASIS OF PREPARATION

Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005) and with Accounting Standards and with the Charities Act 1993.

Change in basis of accounting

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

Changes to previous accounts

No changes have been made to accounts for previous years.

2 ACCOUNTING POLICIES

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 income) the incoming resources and related expenditure are reported gross in the SoFA. Fundraising costs represent the amount actually expended by the charity and do not include goods and services donated by the fund raisers as these are in the main unquantifiable.

Grants and donations

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

Subscriptions

Subscriptions are included on the basis of those due for the current year after making allowance for any amounts that are unlikely to be collected.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims on unrestricted income are included in the SoFA at the same time as the income to which they relate.

Gifts in kind, donated services and facilities and volunteer help.

These are generally not included in the accounts.

Investment income

This is included in the accounts when receivable.

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.

Assets

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than 3 years and cost at least £300 and are valued at cost.

NORTH WEST SURREY SYNAGOGUE

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013

3 ANALYSIS OF INCOMING RESOURCES

	Unrestricted funds £	Restricted funds £	Total funds 2013 £	Total funds 2012 £
3a Voluntary Income				
Subscription Income (net)	128,187	0	128,187	127,292
Tax recovery on subscription income	38,537	0	38,537	32,763
Donations and gifts	72,643	20,482	93,125	63,135
Tax recovery on donations and gifts	7,261	5,193	12,454	14,046
Funeral Scheme	0	18,674	18,674	16,993
Board of Deputies excluding tax recovery	0	2,413	2,413	2,535
	246,628	46,762	293,390	256,764

	Unrestricted funds £	Restricted funds £	Total funds 2013 £	Total funds 2012 £
3b Activities for generating funds				
Education income	1,870	0	1,870	2,015
Synagogue magazine	257	0	257	624
Services	273	0	273	374
Fundraising	15,522	0	15,522	12,657
Other	3,795	12,334	16,129	7,146
	21,717	12,334	34,051	22,816

	Unrestricted funds £	Restricted funds £	Total funds 2013 £	Total funds 2012 £
3c Investment Income				
Bank Interest	3,507	4,535	8,042	6,818
	3,507	4,535	8,042	6,818

	Unrestricted funds £	Restricted funds £	Total funds 2013 £	Total funds 2012 £
3d Other incoming resources				
Gain on disposal of fixed assets	0	0	0	0
	0	0	0	0

4 ANALYSIS OF RESOURCES EXPENDED

	Unrestricted funds £	Restricted funds £	Total funds 2013 £	Total funds 2012 £
4a Rabbinic salary & expenses				
Salary	60,396	0	60,396	71,081
NI, pension and other on-costs	11,225	0	11,225	12,597
Expenses	4,211	0	4,211	4,695
	75,832	0	75,832	88,373

NORTH WEST SURREY SYNAGOGUE

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013

	Unrestricted funds £	Restricted funds £	Total funds 2013 £	Total funds 2012 £
4b Education				
Salaries and NI	27,346	0	27,346	12,180
Books and other costs	3,038	0	3,038	3,641
	30,384	0	30,384	15,821

	Unrestricted funds £	Restricted funds £	Total funds 2013 £	Total funds 2012 £
4c Premises costs and insurance				
Gas & Electricity	6,024	0	6,024	4,871
Cleaning & Housekeeping	8,056	0	8,056	7,329
Repairs and security	14,963	0	14,963	10,470
Insurance	7,383	0	7,383	7,693
	36,426	0	36,426	30,363

	Unrestricted funds £	Restricted funds £	Total funds 2013 £	Total funds 2012 £
4d Administration costs				
Salaries, fees and NI	17,019	0	17,019	17,045
Bank charges	528	0	528	551
Depreciation	9,777	0	9,777	12,023
Accountancy	1,000	0	1,000	1,000
Telephone	978	0	978	957
Postage	1,982	0	1,982	1,359
Stationary & photocopying	3,411	0	3,411	2,292
Synagogue magazine	2,408	0	2,408	3,252
Conference costs	0	0	0	0
Software	967	0	967	782
Sundry expenditure	2,220	0	2,220	1,092
	40,290	0	40,290	40,353

5 DETAILS OF CERTAIN ITEMS OF EXPENDITURE

	2013	2012
5a Trustee Expenses		
Number of trustees who were paid expenses	0	0
Total amount paid	0	0

	2013	2012
5b Fees for examination or audit of accounts		
Independent examiner's fees for reporting on the accounts	1,000	1,000
Other fees paid to the independent examiner	0	0

6 PAID EMPLOYEES

	2013	2012
6a Staff costs		
Gross wages, salaries and benefits in kind	106,445	102,412
Employer's national insurance costs	6,364	8,132
Pension Costs	7,824	9,235
	120,633	119,779

NORTH WEST SURREY SYNAGOGUE

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013

6b Average number of full-time equivalent employees in the year

	2013	2012
Rabbi	1	1
Administration	1	1
Education	2	2
	<u>4</u>	<u>4</u>

7 TANGIBLE FIXED ASSETS

	Freehold land & buildings £	Motor vehicle £	Furniture & equipment £	Total £
7a Cost or valuation				
Balance brought forward	502,086	11,500	54,845	568,431
Additions	0	0	0	0
Disposals	0	0	0	0
Transfers	0	0	0	0
Balance carried forward	<u>502,086</u>	<u>11,500</u>	<u>54,845</u>	<u>568,431</u>

7b Accumulated depreciation and impairment provisions

Basis	SL	SL	SL	
Rate	2%	25%	25% Equipment 10% Furniture	
Balance brought forward	98,764	11,500	54,210	164,474
Depreciation charge for year	9,457	0	320	9,777
Disposals	0	0	0	0
Transfers	0	0	0	0
Balance carried forward	<u>108,221</u>	<u>11,500</u>	<u>54,530</u>	<u>174,251</u>

7c Net book value

Brought forward	<u>403,322</u>	<u>0</u>	<u>635</u>	<u>403,957</u>
Carried forward	<u>393,865</u>	<u>0</u>	<u>315</u>	<u>394,180</u>

8 DEBTORS AND PREPAYMENTS

	2013 £	2012 £
Income tax recoverable	20,000	11,600
Prepaid insurance	3,752	4,756
Sundry debtors and prepayments	1,335	1,675
	<u>25,087</u>	<u>18,031</u>

9 CREDITORS AND ACCRUALS

Subscriptions received in advance	30,535	31,268
Sundry creditors and accruals	39,925	32,739
	<u>70,460</u>	<u>64,007</u>

NORTH WEST SURREY SYNAGOGUE

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

10 RESTRICTED INCOME FUNDS

10a Funds held

Fund name	Purpose
Building fund	Fund set up for purchase of building
Building maintenance reserve	Funds set aside from income towards large building maintenance costs
Beautification fund	Funds for the enhancement of the premises
Charitable funds	Donations received for distribution to other charities
Board of Deputies	Membership fees collected on behalf of the Board of Deputies of British Jews
Special Projects fund	Donations received for special projects at the discretion of the trustees
Harry Cohen L'Chaim Fund	To enhance the services offered by the Synagogue - may be used at the discretion of the trustees
Funeral Scheme (incl JJBS)	Funeral scheme membership subscriptions
Other restricted funds	Small funds for specific purposes

10b Movement of major funds

	Balances brought forward	Incoming resources	Outgoing resources	Transfers	Balances carried forward
Building fund	456,701	1	0	0	456,702
Building maintenance reserve	103,093	0	6,891	31,000	127,202
Beautification fund	4,289	0	0	0	4,289
Charitable funds	1,973	22,165	23,253	0	885
Board of Deputies	436	2,963	3,086	0	313
Special Projects fund	35,263	1,046	2,200	0	34,109
Harry Cohen L'Chaim Fund	54,226	1,385	0	0	55,611
Funeral Scheme (incl JJBS)	30,947	18,674	19,948	0	29,673
Other restricted funds	123,808	17,397	6,828	(8,664)	125,713
Total funds	810,736	63,631	62,206	22,336	834,497

10c Transfers between funds

From Unrestricted Funds to Building maintenance fund - provision towards roofing repairs, rendering etc.	31,000
From Religion School General Fund to Education costs - Part cost of Senior Teacher	(8,664)

11 TRANSACTIONS WITH RELATED PARTIES

	2013	2012
Movement for Reform Judaism - annual assessment	25,989	25,382
Trustees - payment to trustees or their immediate relatives for teaching and administration within education in accordance with standard pay scales:		
Number of trustees	6	6
Total Value	2,599	2,599