

**NORTH WEST SURREY SYNAGOGUE  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2016**

# NORTH WEST SURREY SYNAGOGUE

## REPORT AND FINANCIAL STATEMENTS 31st MARCH 2016

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## NORTH WEST SURREY SYNAGOGUE

### Reference and administrative details

#### The Synagogue Council ( Board of Trustees )

Name		Appointed by:		
Dennis Lewis	President	AGM		
Emile Snapper	Chairman	AGM	to	29 Nov 2015
Ian Lancaster	Chairman	AGM		
Tina Higgins	Vice Chairman	AGM		
Sharon Barnett	Hon. Secretary	AGM	to	29 Nov 2015
Peter Kammerling	Hon. Treasurer	AGM		
Alison Benjamin	Senior Warden	AGM		
Jean Cohen		AGM		
Alyssa Royle		AGM		
Jonathan Ralston		AGM	from	29 Nov 2015
Jenny Sutcliffe		AGM		
Gilly Traeger		AGM		
Jeremy Foreman		AGM	to	29 Nov 2015
Miriam James		AGM	to	29 Nov 2015

#### Custodian Trustees (for synagogue assets)

T Barth	to 7th February 2016
SR Benjamin	
P Glicker	
D Lewis	
James Traeger	from 7th February 2016

Minister Rabbi David J Zucker

Address Horvath Close  
Rosslyn Park, Weybridge  
Surrey KT13 9QZ

Charity Commission No. 256232

Independent examiner J Mendlesohn FCA  
DJM Accountants LLP  
4 Stirling Court Yard,  
Stirling Way,  
Borehamwood,  
Hertfordshire,  
WD6 2FX

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 2016**

The Synagogue Council presents its report with the Synagogue's accounts for the year to 31 March 2016. The Synagogue's report and accounts will be laid before the members at the Annual General Meeting to be held on 27 November 2016.

#### **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 23 November 2014.

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 2016 (Cont'd)**

**Future developments**

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

**Accounts**

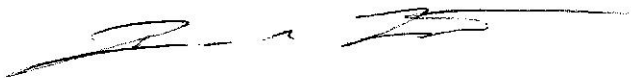
The Synagogue's accounts appear on pages 5 to 12 of this report.

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

Signed on behalf of the charity's trustees:



H P Kammerling: Hon Treasurer



I Lancaster: Chairman

Dated 24th May 2016

## 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 2016, 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  
4 Stirling Court Yard,  
Stirling Way,  
Borehamwood,  
Hertfordshire,  
WD6 2FX

Dated: 27/8/2016

**NORTH WEST SURREY SYNAGOGUE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2016**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2016 £	Total funds 2015 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations and legacies	3a	205,616	40,625	24,368	270,609	254,770
Other trading activities	3b	13,539	0	0	13,539	17,723
Investments	3c	1,572	1,512	0	3,084	3,422
Other	3d	0	0	0	0	0
<b>Total incoming resources</b>		<b>220,727</b>	<b>42,137</b>	<b>24,368</b>	<b>287,232</b>	<b>275,915</b>
<b>EXPENDITURE ON:</b>						
<b>Direct charitable expenditure</b>						
Rabbinic salary & expenses	4a	41,783	0	0	41,783	50,738
Education	4b	43,812	0	0	43,812	40,735
Premises costs and insurance	4c	26,883	0	0	26,883	25,308
Administration costs	4d	40,785	0	0	40,785	37,975
Movement for Reform Judaism affiliation		26,696	0	0	26,696	25,842
Services and festivals		1,664	0	0	1,664	1,558
Board of Deputies		990	0	2,651	3,641	3,734
Fundraising costs		2,517	0	0	2,517	5,864
Charitable donations		0	0	20,469	20,469	20,267
Other direct charitable expenditure		0	28,650	0	28,650	76,314
<b>Total</b>		<b>185,130</b>	<b>28,650</b>	<b>23,120</b>	<b>236,900</b>	<b>288,335</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>35,597</b>	<b>13,487</b>	<b>1,248</b>	<b>50,332</b>	<b>(12,420)</b>
Transfers between funds	10	(9,939)	9,939	0	0	0
<b>Gains/(losses) on investment assets</b>						
<b>NET MOVEMENT IN FUNDS</b>		<b>25,658</b>	<b>23,426</b>	<b>1,248</b>	<b>50,332</b>	<b>(12,420)</b>
Funds brought forward 1 April 2015		92,528	341,462	458,699	892,689	905,109
<b>FUNDS CARRIED FORWARD AT 31 MARCH 2016</b>		<b>118,186</b>	<b>364,888</b>	<b>459,947</b>	<b>943,021</b>	<b>892,689</b>

**NORTH WEST SURREY SYNAGOGUE**

**BALANCE SHEET AS AT 31 MARCH 2016**

	Notes	Total funds 2016 £	Total funds 2015 £
<b>Fixed assets</b>			
Tangible fixed assets	7	372,817	378,316
Investments		0	0
<b>Total fixed assets</b>		<b>372,817</b>	<b>378,316</b>
<b>Current assets</b>			
Debtors	8	24,461	25,314
Cash at bank and in hand		623,714	592,434
<b>Total current assets</b>		<b>648,175</b>	<b>617,748</b>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	9	77,971	103,375
<b>Net current assets</b>		<b>570,204</b>	<b>514,373</b>
<b>Total assets less current liabilities</b>		<b>943,021</b>	<b>892,689</b>
<b>Creditors: amounts falling due after one year</b>		<b>0</b>	<b>0</b>
<b>Net assets</b>		<b>943,021</b>	<b>892,689</b>
<b>Funds of the charity:</b>			
Restricted	10	459,947	458,699
Designated	10	364,888	341,462
Unrestricted		118,186	92,528
<b>Total charity funds</b>		<b>943,021</b>	<b>892,689</b>

Approved by the Board of Trustees (The Synagogue Council)  
on 24 May 2016 and signed on its behalf by:



H P Kammerling: Hon. Treasurer



I Lancaster: Chairman

The notes on pages 7 to 12 form part of these accounts



**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2016**

**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 2015) 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 2016

3 ANALYSIS OF INCOMING RESOURCES

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2016 £	Total funds 2015 £
<b>3a Voluntary Income</b>					
Subscription Income (net)	124,581	0	0	124,581	120,551
Tax recovery on subscription income	31,274	0	0	31,274	32,126
Donations and gifts	44,246	5,760	17,794	67,800	71,032
Tax recovery on donations and gifts	5,515	6,307	4,446	16,268	8,899
Funeral Scheme	0	28,558	0	28,558	19,861
Board of Deputies excluding tax recovery	0	0	2,128	2,128	2,301
	<b>205,616</b>	<b>40,625</b>	<b>24,368</b>	<b>270,609</b>	<b>254,770</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2016 £	Total funds 2015 £
<b>3b Activities for generating funds</b>					
Education income	1,585	0	0	1,585	1,480
Synagogue magazine	120	0	0	120	72
Services	0	0	0	0	0
Fundraising	7,793	0	0	7,793	11,953
Other	4,041	0	0	4,041	4,218
	<b>13,539</b>	<b>0</b>	<b>0</b>	<b>13,539</b>	<b>17,723</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2016 £	Total funds 2015 £
<b>3c Investment Income</b>					
Bank Interest	1,572	1,512	0	3,084	3,422
Dividends etc		0	0		
	<b>1,572</b>	<b>1,512</b>	<b>0</b>	<b>3,084</b>	<b>3,422</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2016 £	Total funds 2015 £
<b>3d Other incoming resources</b>					
Gain on disposal of fixed assets	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

4 ANALYSIS OF RESOURCES EXPENDED

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2016 £	Total funds 2015 £
<b>4a Rabbinic salary &amp; expenses</b>					
Salary	12,000	0	0	12,000	10,000
NI, pension and other on-costs	(600)	0	0	(600)	586
Expenses etc	30,383	0	0	30,383	40,152
	<b>41,783</b>	<b>0</b>	<b>0</b>	<b>41,783</b>	<b>50,738</b>

**NORTH WEST SURREY SYNAGOGUE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2016**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2016 £	Total funds 2015 £
<b>4b Education</b>					
Salaries and NI	40,728	0	0	40,728	38,092
Books and other costs	3,084	0	0	3,084	2,643
	<b>43,812</b>	<b>0</b>	<b>0</b>	<b>43,812</b>	<b>40,735</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2016 £	Total funds 2015 £
<b>4c Premises costs and insurance</b>					
Gas & Electricity	3,995	0	0	3,995	7,025
Cleaning & Housekeeping	7,143	0	0	7,143	8,722
Repairs and security	8,663	0	0	8,663	2,675
Insurance	7,082	0	0	7,082	6,886
	<b>26,883</b>	<b>0</b>	<b>0</b>	<b>26,883</b>	<b>25,308</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2016 £	Total funds 2015 £
<b>4d Administration costs</b>					
Salaries, fees and NI	17,584	0	0	17,584	15,721
Bank charges	525	0	0	525	540
Depreciation	10,499	0	0	10,499	10,225
Accountancy	1,000	0	0	1,000	1,000
Telephone	1,094	0	0	1,094	940
Postage	2,811	0	0	2,811	2,584
Stationary & photocopying	2,523	0	0	2,523	3,175
Synagogue magazine	1,887	0	0	1,887	2,410
Conference costs	0	0	0	0	620
Software	940	0	0	940	671
Sundry expenditure	1,922	0	0	1,922	89
	<b>40,785</b>	<b>0</b>	<b>0</b>	<b>40,785</b>	<b>37,975</b>

**5 DETAILS OF CERTAIN ITEMS OF EXPENDITURE**

	2016	2015
<b>5a Trustee Expenses</b>		
Number of trustees who were paid expenses	0	0
Total amount paid	0	0

	2016	2015
<b>5b Fees for examination or audit of accounts</b>		
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**

	2016	2015
<b>6a Staff costs</b>		
Gross wages, salaries and benefits in kind	45,905	43,281
Employer's national insurance costs	1,566	1,546
Pension Costs	0	0
	<b>47,471</b>	<b>44,827</b>

**NORTH WEST SURREY SYNAGOGUE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2016**

**6b Average number of employees in the year**

	2016	2015
Full-time	0	0
Part-time	17	18
	<u>17</u>	<u>18</u>

**6c Employees paid in excess of £60,000 pa.**

0	<u>0</u>
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**7 TANGIBLE FIXED ASSETS**

	Freehold land & buildings £	Motor vehicle £	Furniture & equipment £	Total £
<b>7a Cost or valuation</b>				
At beginning of the year	502,086	2,600	55,644	560,330
Additions	0	2,700	4,500	7,200
Disposals	0	(2,600)	(5,555)	(8,155)
Transfers	0	0	0	0
At end of the year	<u>502,086</u>	<u>2,700</u>	<u>54,589</u>	<u>559,375</u>

**7b Depreciation and impairment**

Basis	SL	SL	SL	
Rate	2%	50%	25% Equipment 10% Furniture	
At beginning of the year	125,669	1,300	55,045	182,014
Depreciation charge for year	8,724	1,350	1,325	11,399
Disposals	0	(1,300)	(5,555)	(6,855)
Transfers	0	0	0	0
At end of the year	<u>134,393</u>	<u>1,350</u>	<u>50,815</u>	<u>186,558</u>

**7c Net book value**

At beginning of the year	<u>376,417</u>	<u>1,300</u>	<u>599</u>	<u>378,316</u>
At end of the year	<u>367,693</u>	<u>1,350</u>	<u>3,774</u>	<u>372,817</u>

**8 Investments**

	2016 £	2015 £
Market value at beginning of year	0	0
Additional investments	0	0
Withdrawals	0	0
Dividend income	0	0
	<u>0</u>	<u>0</u>
Change in market value	0	0
Market value at end of year	<u>0</u>	<u>0</u>
Investment description:		

**8 DEBTORS AND PREPAYMENTS**

	2016 £	2015 £
Income tax recoverable	19,222	20,019
Prepaid insurance	4,160	4,093
Sundry debtors and prepayments	1,079	1,202
	<u>24,461</u>	<u>25,314</u>

**NORTH WEST SURREY SYNAGOGUE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2016**

**9 CREDITORS AND ACCRUALS**

Subscriptions received in advance	23,588	30,098
Sundry creditors and accruals	54,383	73,277
	<b>77,971</b>	<b>103,375</b>

**10 RESTRICTED INCOME FUNDS**

**10a Funds held**

<b>Fund name</b>	<b>Purpose</b>
Building fund	Fund set up for purchase of building
Vision2020 Endowment	Permanent invested fund to produce income for general use
Charitable funds	Donations received for distribution to other charities
Board of Deputies	Fees collected on behalf of the Board of Deputies of British Jews
Building maintenance reserve	Funds set aside from income towards large building maintenance costs
Beautification fund	Funds for the enhancement of the premises
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
Vision 2020 I/O Fund	Vision2020 balance available for projects
Vision2020 Invest. Income Fund	Vision2020 income available for general use
Funeral Scheme (incl JJBS)	Funeral scheme membership subscriptions
Other restricted funds	Small funds for specific purposes

**10b Movement of Restricted and Designated Funds**

	Fund Balances brought forward	Income	Expenditure	Transfers	Gains and Losses	Balances carried forward
<b>Restricted Funds</b>						
Building fund	456,702	0	0	0	0	456,702
Vision2020 Endowment	0	0	0	0	0	0
Charitable funds	1,796	21,690	20,469	0	0	3,017
Board of Deputies	201	2,678	2,651	0	0	228
	<b>458,699</b>	<b>24,368</b>	<b>23,120</b>	<b>0</b>	<b>0</b>	<b>459,947</b>
<b>Designated Funds</b>						
Building maintenance reserve	76,500	0	0	20,000	0	96,500
Beautification fund	3,681	0	0	0	0	3,681
Special Projects fund	35,230	315	0	0	0	35,545
Harry Cohen L'Chaim Fund	57,033	546	0	0	0	57,579
Vision2020 I/O Fund	25,000	10,262	7,284	0	0	27,978
Vision2020 Invest. Income Fund	0	0	0	0	0	0
Funeral Scheme (incl JJBS)	42,054	28,558	18,800	0	0	51,812
Other designated funds	101,964	2,456	2,566	(10,061)	0	91,793
	<b>341,462</b>	<b>42,137</b>	<b>28,650</b>	<b>9,939</b>	<b>0</b>	<b>364,888</b>
<b>Total funds</b>	<b>800,161</b>	<b>66,505</b>	<b>51,770</b>	<b>9,939</b>	<b>0</b>	<b>824,835</b>

**10c Transfers between funds**

	2016	2015
From Unrestricted Funds to Building maintenance fund - provision towards roofing repairs, rendering etc.	20,000	0
From Religion School General Fund to Education costs - Part cost of Senior Teacher	(10,061)	(10,061)

**NORTH WEST SURREY SYNAGOGUE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2016**

**11 TRANSACTIONS WITH RELATED PARTIES**

	<u>2016</u>	<u>2015</u>
Movement for Reform Judaism - annual assessment	26,696	25,842

**12 TRUSTEE REMUNERATION AND BENEFITS**

No payments were made to Trustees in respect of their duties as Trustees.

No expenses were incurred in respect of Trustees carrying out their duties.

Payment to trustees or their immediate relatives for teaching

and administration within education in accordance with  
standard pay scales:

Number of trustees

2

5

Total Value

6,813

6,175