

BEIT KLAL YISRAEL
ANNUAL REPORT AND ACCOUNTS
31 MARCH 2012

THURSDAY



A1LS20NU

A23 15/11/2012 #316
COMPANIES HOUSE

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 Montagu Centre 21 Maple Street London W1T 4BE
DIRECTORS & TRUSTEES	Suzanne Beck Jon Burden Kathryn Fuller Lalage Harries Ella Kaye Robert Rosenberg Sharon Seager
SECRETARY	Jon Burden

ANNUAL REPORT AND ACCOUNTS - 31 March 2012

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 2012

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:

Suzanne Beck	(appointed 6 July 2011)
Jon Burden	
Kathryn Fuller	(appointed 6 July 2011)
Lalage Harries	(appointed 6 July 2011)
Ella Kaye	(appointed 6 July 2011)
Robert Rosenberg	
Sharon Seager	(appointed 6 July 2011)
Zelda Alexander	(resigned 6 July 2011)
Beatrice Clarke	(resigned 6 July 2011)
Jan Henning	(resigned 6 July 2011)
Sef Townsend	(resigned 6 July 2011)

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 £9,131 (2011 incoming £76,972), this resulted in a net negative movement in funds of £9,131 (2011 positive £76,972).

Funds carried forward at 31 March 2012 were £93,370 (2011 £102,501), of which £1,337 (2011 £1,337) 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.

FUTURE PLANS

The directors/trustees consider that the company's activities will remain unchanged during the year ending 31 March 2013.

**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 £617 (2011 £2,502). 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

Approved by the board 09 July 2012

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 2012, 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

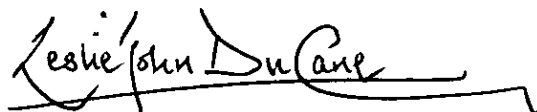
Basis of the independent examiner's report

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) 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

09 July 2012

BEIT KLAL YISRAEL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012

	Notes	Unrestricted Funds £	Restricted Funds £	2012 Total £	2011 Total £
INCOMING RESOURCES					
Voluntary income	3	20,846	617	21,463	105,038
Activities for generating funds	3	2,098	0	2,098	1,450
Investment income	3	1,012	0	1,012	116
Total		<u>23,956</u>	<u>617</u>	<u>24,573</u>	<u>106,604</u>
RESOURCES EXPENDED					
Charitable activities	4	32,462	617	33,079	29,005
Governance costs	4	625	0	625	627
Total		<u>33,087</u>	<u>617</u>	<u>33,704</u>	<u>29,632</u>
NET INCOMING/(OUTGOING) RESOURCES		(9,131)	0	(9,131)	76,972
Gains on investment assets		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET MOVEMENT IN FUNDS		(9,131)	0	(9,131)	76,972
Total funds brought forward		<u>101,164</u>	<u>1,337</u>	<u>102,501</u>	<u>25,529</u>
Total funds carried forward		<u>92,033</u>	<u>1,337</u>	<u>93,370</u>	<u>102,501</u>

**BEIT KLAL YISRAEL
BALANCE SHEET - 31 MARCH 2012**

	Notes	Unrestricted Funds £	Restricted Funds £	2012 Total £	2011 Total £
CURRENT ASSETS					
Cash at bank CAF savings accounts		89,514	0	89,514	102,251
Cash at bank NatWest current account		3,170	1,337	4,507	2,925
		<u>92,684</u>	<u>1,337</u>	<u>94,021</u>	<u>105,176</u>
CREDITORS					
Amounts falling due within one year	5	651	0	651	2,675
		<u>92,033</u>	<u>1,337</u>	<u>93,370</u>	<u>102,501</u>
NET CURRENT ASSETS					
		<u>92,033</u>	<u>1,337</u>	<u>93,370</u>	<u>102,501</u>
NET ASSETS					
		<u>92,033</u>	<u>1,337</u>	<u>93,370</u>	<u>102,501</u>
FUNDS					
	6	<u>92,033</u>	<u>1,337</u>	<u>93,370</u>	<u>102,501</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)

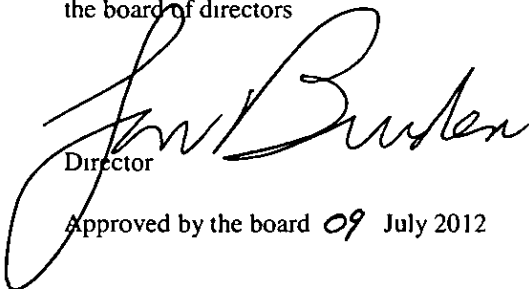
For the year ending 31 March 2012 the company was entitled to exemption from audit, in accordance with sections 475 and 477 of the Companies Act 2006 relating to small companies, and the members have not required the company to obtain an audit of its accounts for the year in question in accordance with 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

Approved by the board 09 July 2012

BEIT KLAL YISRAEL
NOTES TO THE ACCOUNTS - 31 MARCH 2012

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 Small Entities (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 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

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 2012

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

	2012	2011
	£	£
3 ANALYSIS OF INCOMING RESOURCES		
<i>Voluntary Income</i>		
Membership	19,876	15,967
Other donations	1,587	89,071
	<u>21,463</u>	<u>105,038</u>
<i>Activities for Generating Funds</i>		
Services and activities	2,098	1,450
	<u>2,098</u>	<u>1,450</u>
<i>Investment Income</i>		
Bank interest	1,012	116
	<u>1,012</u>	<u>116</u>

BEIT KLAL YISRAEL
NOTES TO THE ACCOUNTS - 31 MARCH 2012

	2012	2011
	£	£
4 ANALYSIS OF RESOURCES EXPENDED		
<i>Charitable Activities</i>		
Consultancy fees	15,785	13,023
Venue hire	5,040	4,377
Insurance	2,115	2,105
Festivals and regular services	1,322	868
Newsletter and other printing stationery and postage	1,210	636
Telephone	0	0
Training and conference fees (including travel)	1,241	372
Advertising and publicity	300	0
Affiliation fees (Liberal Judaism)	2,794	2,753
Burial Society	2,655	2,263
Miscellaneous	0	105
Education fund	0	1,121
Welfare fund	0	601
Kol Nidre appeal	617	780
Other restricted funds	0	0
	33,079	29,004
<i>Governance Costs</i>		
Book-keeping and accountancy (provided by independent examiner)	408	408
Independent examination	204	204
Companies House (annual return fee etc)	13	15
	625	627
5 CREDITORS		
Accrued expenditure	651	2,675

BEIT KLAL YISRAEL
NOTES TO THE ACCOUNTS - 31 MARCH 2012

6 RESTRICTED FUNDS

Funds Held

<i>Fund name</i>	<i>Purpose and restrictions</i>
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 £
Education	0	0	(0)	0	0
Welfare	337	0	(0)	0	337
Siddur	1,000	0	(0)	0	1,000
Kol Nidre	0	617	(617)	0	0
	<u>1,337</u>	<u>617</u>	<u>617</u>	<u>0</u>	<u>1,337</u>

BEIT KLAL YISRAEL
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2012

	Unrestricted Funds £	Restricted Funds £	Total 2012 £	Total 2011 £
INCOMING RESOURCES				
Membership	16,246	0	16,246	15,967
Income tax recovered	3,630	0	3,630	0
Services & activities	2,098	0	2,098	1,450
Other donations	970	617	1,587	89,071
Bank interest received	1,012	0	1,012	116
	<u>23,956</u>	<u>617</u>	<u>24,573</u>	<u>106,604</u>
RESOURCES USED				
<i>Direct Charitable Expenditure</i>				
Consultancy fees	15,785	0	15,785	13,023
Festival & regular services	1,322	0	1,322	868
Printing, postage & stationery	1,210	0	1,210	636
Advertising & publicity	300	0	300	0
Insurance	2,115	0	2,115	2,105
Training & conferences (including travel)	1,241	0	1,241	372
Burial Society subscriptions	2,655	0	2,655	2,263
Venue hire	5,040	0	5,040	4,377
Telephone	0	0	0	0
Affiliation fees	2,794	0	2,794	2,753
Miscellaneous	0	0	0	106
Restricted funds	0	617	617	2,502
	<u>32,462</u>	<u>617</u>	<u>33,079</u>	<u>29,005</u>
<i>Administration</i>				
Accountancy, bookkeeping & Companies House	625	0	625	627
	<u>33,087</u>	<u>617</u>	<u>33,704</u>	<u>29,632</u>
Net incoming/(outgoing) resources before adjustments	(9,131)	0	(9,131)	76,972
Realised and unrealised gains/(losses) on investments	0	0	0	0
NET MOVEMENT IN FUNDS				
Balances brought forward at 1 April 2011	101,164	1,337	102,501	25,529
BALANCES CARRIED FORWARD				
AT 31 MARCH 2012	<u>92,033</u>	<u>1,337</u>	<u>93,370</u>	<u>102,501</u>