

**NORTH WEST SURREY SYNAGOGUE  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**



# NORTH WEST SURREY SYNAGOGUE

## REPORT AND FINANCIAL STATEMENTS 31st MARCH 2018

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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		
Ian Lancaster	Chairman	AGM		
Zara Field	Hon. Treasurer	AGM	from	26 Nov 2017
Jenny Sutcliffe	Hon. Secretary	AGM		
Ray Gluckman		AGM		
Ben Keisler		AGM	from	26 Nov 2017
Lynette Nusbacher		AGM		
Jonathan Ralston		AGM		
Liz Sawyer		AGM		
Kay Weldon		AGM		
Linnea Woolfson		AGM	from	26 Nov 2017
Tina Higgins	Vice Chairman	AGM	to	26 Nov 2017
Peter Kammerling	Hon.Treasurer	AGM	to	26 Nov 2017
Alison Benjamin	Senior Warden	AGM	to	26 Nov 2017
Berna Cemiloglu		Co-Opted	to	26 Nov 2017
Jean Cohen		AGM	to	26 Nov 2017

#### Custodian Trustees (for synagogue assets)

SR Benjamin  
P Glicker  
D Lewis  
J Traeger

Minister	Rabbi Kath Vardi
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 2018**

The Synagogue Council presents its report with the Synagogue's accounts for the year to 31 March 2018. The Synagogue's report and accounts will be laid before the members at the Annual General Meeting to be held on 18 November 2018.

#### **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 2018 (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:



Z Field: Hon Treasurer



I Lancaster: Chairman

Dated 22nd May 2018



## 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 2018, 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: 13/03/2018



**NORTH WEST SURREY SYNAGOGUE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2018**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2018 £	Total funds 2017 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations and legacies	3a	213,632	26,387	20,331	260,350	250,403
Other trading activities	3b	10,605	1,304	0	11,909	14,174
Investments	3c	365	224	0	589	4,207
Other	3d	0	0	0	0	0
<b>Total incoming resources</b>		<b>224,602</b>	<b>27,915</b>	<b>20,331</b>	<b>272,848</b>	<b>268,784</b>
<b>EXPENDITURE ON:</b>						
<b>Direct charitable expenditure</b>						
Rabbinic salary & expenses	4a	68,976	0	0	68,976	47,196
Education	4b	24,368	0	0	24,368	35,578
Premises costs and insurance	4c	41,034	0	0	41,034	27,537
Administration costs	4d	45,887	0	0	45,887	42,857
Movement for Reform Judaism affiliation		25,444	0	0	25,444	25,192
Services and festivals		1,978	0	0	1,978	2,490
Board of Deputies		990	0	2,915	3,905	3,601
Fundraising costs		2,232	0	0	2,232	1,740
Charitable donations		0	0	17,133	17,133	17,018
Other direct charitable expenditure		0	19,516	0	19,516	80,133
<b>Total</b>		<b>210,909</b>	<b>19,516</b>	<b>20,048</b>	<b>250,473</b>	<b>283,342</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>13,693</b>	<b>8,399</b>	<b>283</b>	<b>22,375</b>	<b>(14,558)</b>
Transfers between funds	10	0	0	0	0	0
Gains/(losses) on investment assets						
<b>NET MOVEMENT IN FUNDS</b>		<b>13,693</b>	<b>8,399</b>	<b>283</b>	<b>22,375</b>	<b>(14,558)</b>
Funds brought forward 1 April 2017		133,829	335,611	459,023	928,463	943,021
<b>FUNDS CARRIED FORWARD AT 31 MARCH 2018</b>		<b>147,522</b>	<b>344,010</b>	<b>459,306</b>	<b>950,838</b>	<b>928,463</b>



**NORTH WEST SURREY SYNAGOGUE**

**BALANCE SHEET AS AT 31 MARCH 2018**

	Notes	Total funds 2018 £	Total funds 2017 £
<b>Fixed assets</b>			
Tangible fixed assets	7	352,375	362,958
Investments		0	0
<b>Total fixed assets</b>		<b>352,375</b>	<b>362,958</b>
<b>Current assets</b>			
Debtors	8	23,677	23,668
Cash at bank and in hand		653,869	624,298
<b>Total current assets</b>		<b>677,546</b>	<b>647,966</b>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	9	79,083	82,461
<b>Net current assets</b>		<b>598,463</b>	<b>565,505</b>
<b>Total assets less current liabilities</b>		<b>950,838</b>	<b>928,463</b>
<b>Creditors: amounts falling due after one year</b>		<b>0</b>	<b>0</b>
<b>Net assets</b>		<b>950,838</b>	<b>928,463</b>
<b>Funds of the charity:</b>			
Restricted	10	459,306	459,023
Designated	10	344,010	335,611
Unrestricted		147,522	133,829
<b>Total charity funds</b>		<b>950,838</b>	<b>928,463</b>

Approved by the Board of Trustees (The Synagogue Council)  
on 22 May 2018 and signed on its behalf by:



Z Field: Hon. Treasurer



I Lancaster: Chairman

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



# NORTH WEST SURREY SYNAGOGUE

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

### 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 2018**

**3 ANALYSIS OF INCOMING RESOURCES**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2018 £	Total funds 2017 £
<b>3a Voluntary Income</b>					
Subscription Income (net)	121,338	0	0	121,338	122,094
Tax recovery on subscription income	30,923	0	0	30,923	30,192
Donations and gifts	56,049	313	14,288	70,650	48,179
Tax recovery on donations and gifts	5,322	828	3,658	9,808	8,419
Funeral Scheme	0	25,246	0	25,246	39,336
Board of Deputies excluding tax recovery	0	0	2,385	2,385	2,183
	<b>213,632</b>	<b>26,387</b>	<b>20,331</b>	<b>260,350</b>	<b>250,403</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2018 £	Total funds 2017 £
<b>3b Activities for generating funds</b>					
Education income	485	0	0	485	1,366
Synagogue magazine	480	0	0	480	480
Services	0	0	0	0	0
Fundraising	6,151	0	0	6,151	6,704
Other	3,489	1,304	0	4,793	5,624
	<b>10,605</b>	<b>1,304</b>	<b>0</b>	<b>11,909</b>	<b>14,174</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2018 £	Total funds 2017 £
<b>3c Investment Income</b>					
Bank Interest	365	224	0	589	4,207
Dividends etc		0	0		
	<b>365</b>	<b>224</b>	<b>0</b>	<b>589</b>	<b>4,207</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2018 £	Total funds 2017 £
<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 2018 £	Total funds 2017 £
<b>4a Rabbinic salary &amp; expenses</b>					
Salary	47,449	0	0	47,449	34,022
NI, pension and other on-costs	7,587	0	0	7,587	0
Expenses etc	13,940	0	0	13,940	13,174
	<b>68,976</b>	<b>0</b>	<b>0</b>	<b>68,976</b>	<b>47,196</b>



**NORTH WEST SURREY SYNAGOGUE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2018 £	Total funds 2017 £
<b>4b Education</b>					
Salaries and NI	22,508	0	0	22,508	32,759
Books and other costs	1,860	0	0	1,860	2,819
	<b>24,368</b>	<b>0</b>	<b>0</b>	<b>24,368</b>	<b>35,578</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2018 £	Total funds 2017 £
<b>4c Premises costs and insurance</b>					
Gas & Electricity	5,829	0	0	5,829	4,858
Cleaning & Housekeeping	6,149	0	0	6,149	7,411
Repairs and security	21,176	0	0	21,176	7,929
Insurance	7,880	0	0	7,880	7,339
	<b>41,034</b>	<b>0</b>	<b>0</b>	<b>41,034</b>	<b>27,537</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2018 £	Total funds 2017 £
<b>4d Administration costs</b>					
Salaries, fees and NI	21,094	0	0	21,094	18,315
Bank charges	393	0	0	393	485
Depreciation	10,163	0	0	10,163	11,912
Accountancy	1,000	0	0	1,000	1,000
Telephone	1,052	0	0	1,052	1,227
Postage	3,017	0	0	3,017	2,804
Stationary & photocopying	1,855	0	0	1,855	2,366
Synagogue magazine	2,017	0	0	2,017	2,102
Conference costs	218	0	0	218	750
Software	799	0	0	799	805
Sundry expenditure	4,279	0	0	4,279	1,091
	<b>45,887</b>	<b>0</b>	<b>0</b>	<b>45,887</b>	<b>42,857</b>

**5 DETAILS OF CERTAIN ITEMS OF EXPENDITURE**

	2018	2017
<b>5a Trustee Expenses</b>		
Number of trustees who were paid expenses	0	0
Total amount paid	0	0

	2018	2017
<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**

	2018	2017
<b>6a Staff costs</b>		
Gross wages, salaries and benefits in kind	82,220	64,578
Employer's national insurance costs	1,822	1,692
Pension Costs	6,970	742
	<b>91,012</b>	<b>67,012</b>



NORTH WEST SURREY SYNAGOGUE

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018

6b Average number of employees in the year

	2018	2017
Full-time	1	0
Part-time	14	15
	<u>15</u>	<u>15</u>

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

0	0
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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	2,700	56,642	561,428
Additions	0	0	520	520
Disposals	0	(2,700)	(824)	(3,524)
Transfers	0	0	0	0
At end of the year	<u>502,086</u>	<u>0</u>	<u>56,338</u>	<u>558,424</u>

7b Depreciation and impairment

Basis	SL	SL	SL	
Rate	2%	50%	25% Equipment 10% Furniture	
At beginning of the year	143,117	2,700	52,653	198,470
Depreciation charge for year	8,724	0	1,761	10,485
Disposals	0	(2,700)	(206)	(2,906)
Transfers	0	0	0	0
At end of the year	<u>151,841</u>	<u>0</u>	<u>54,208</u>	<u>206,049</u>

7c Net book value

At beginning of the year	<u>358,969</u>	<u>0</u>	<u>3,989</u>	<u>362,958</u>
At end of the year	<u>350,245</u>	<u>0</u>	<u>2,130</u>	<u>352,375</u>

	2018 £	2017 £
<b>8 Investments</b>		
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:		

	2018 £	2017 £
<b>8 DEBTORS AND PREPAYMENTS</b>		
Income tax recoverable	17,547	18,361
Prepaid insurance	5,135	4,252
Sundry debtors and prepayments	995	1,055
	<u>23,677</u>	<u>23,668</u>



NORTH WEST SURREY SYNAGOGUE

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018

9 CREDITORS AND ACCRUALS

Subscriptions received in advance	31,223	25,007
Sundry creditors and accruals	47,860	57,454
	<u>79,083</u>	<u>82,461</u>

10 RESTRICTED INCOME FUNDS

10a Funds held

Fund name	Purpose
Building fund	Fund set up for purchase of building
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
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
Charitable funds	2,038	17,414	17,133	0	0	2,319
Board of Deputies	283	2,917	2,915	0	0	285
	<u>459,023</u>	<u>20,331</u>	<u>20,048</u>	<u>0</u>	<u>0</u>	<u>459,306</u>
<b>Designated Funds</b>						
Building maintenance reserve	102,894	0	0	0	0	102,894
Beautification fund	3,681	0	0	0	0	3,681
Special Projects fund	35,920	50	0	0	0	35,970
Harry Cohen L'Chaim Fund	58,216	89	0	0	0	58,305
Vision2020 I/O Fund	1,660	811	0	0	0	2,471
Funeral Scheme (incl JJBS)	50,112	25,246	18,800	0	0	56,558
Other designated funds	83,128	1,719	716	0	0	84,131
	<u>335,611</u>	<u>27,915</u>	<u>19,516</u>	<u>0</u>	<u>0</u>	<u>344,010</u>
<b>Total funds</b>	<u>794,634</u>	<u>48,246</u>	<u>39,564</u>	<u>0</u>	<u>0</u>	<u>803,316</u>

10c Transfers between funds

	2018	2017
From Unrestricted Funds to Building maintenance fund - provision towards roofing repairs, rendering etc.	0	15,000
From Religion School General Fund to Education costs - Part cost of Senior Teacher	0	(10,105)



**NORTH WEST SURREY SYNAGOGUE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**11 TRANSACTIONS WITH RELATED PARTIES**

	<u>2018</u>	<u>2017</u>
Movement for Reform Judaism - annual assessment	25,444	26,696

**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

4

Total Value

4,398

7,672

