

**NORTH WEST SURREY SYNAGOGUE
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

NORTH WEST SURREY SYNAGOGUE

REPORT AND FINANCIAL STATEMENTS 31st MARCH 2019

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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	to	26 Oct 2018
Liz Sawyer	Chairman	AGM		
Lynette Nusbacher	Vice Chairman	AGM		
Zara Field	Hon. Treasurer	AGM		
Jenny Sutcliffe	Hon. Secretary	AGM	to	25 Nov 2018
Anne Sheppard	Hon. Secretary	AGM	from	25 Nov 2018
Ray Gluckman		AGM		
Ben Keisler		AGM		
Jonathan Ralston		AGM	to	25 Nov 2018
Jonathan Ralston		Co-Opted	from	11 Dec 2018
Ian Lancaster		AGM		
Kay Weldon		AGM		
Linnea Woolfson		AGM		
Barrie Kramer Way		AGM		
Val Levy		AGM	from	25 Nov 2018
Zelda Pitman		Co-Opted	from	11 Dec 2018
			to	31 March 2019

Custodian Trustees (for synagogue assets)

SR Benjamin				
P Glicker				
D Lewis			to	26 Oct 2018
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 2019

The Synagogue Council presents its report with the Synagogue's accounts for the year to 31 March 2019. The Synagogue's report and accounts will be laid before the members at the Annual General Meeting to be held on 1 December 2019.

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 2019 (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:

A handwritten signature in black ink, appearing to read 'Z Field'.

Z Field: Hon Treasurer

A handwritten signature in black ink, appearing to read 'L Sawyer'.

L Sawyer: Chairman

Dated 21st May 2019

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 2019, 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: 21/9/2019

NORTH WEST SURREY SYNAGOGUE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2019**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2019 £	Total funds 2018 £
INCOME AND ENDOWMENTS FROM:						
Subscriptions and donations	3a	197,508	164,865	20,764	383,137	260,350
Other activities	3b	23,511	935	0	24,446	11,909
Investments	3c	2,338	1,039	0	3,377	589
Other	3d	0	0	0	0	0
Total incoming resources		223,357	166,839	20,764	410,960	272,848
EXPENDITURE ON:						
Direct charitable expenditure						
Rabbinic salary & expenses	4a	73,502	0	0	73,502	68,976
Education	4b	26,939	0	0	26,939	24,368
Premises costs and insurance	4c	28,406	0	0	28,406	41,034
Administration costs	4d	41,415	0	0	41,415	45,887
Movement for Reform Judaism affiliation		23,878	0	0	23,878	25,444
Services and festivals		1,260	0	0	1,260	1,978
Board of Deputies		990	0	0	990	3,905
Fundraising costs		7,868	0	0	7,868	2,232
Charitable donations		0	0	18,645	18,645	17,133
Other direct charitable expenditure		142	48,204	0	48,346	19,516
Total		204,400	48,204	18,645	271,249	250,473
NET INCOME/(EXPENDITURE)		18,957	118,635	2,119	139,711	22,375
Transfers between funds	10	0	0	0	0	0
Gains/(losses) on investment assets						
NET MOVEMENT IN FUNDS		18,957	118,635	2,119	139,711	22,375
Funds brought forward 1 April 2018		147,522	344,010	459,306	950,838	928,463
FUNDS CARRIED FORWARD AT 31 MARCH 2019		166,479	462,645	461,425	1,090,549	950,838

NORTH WEST SURREY SYNAGOGUE

BALANCE SHEET AS AT 31 MARCH 2019

	Notes	Total funds 2019 £	Total funds 2018 £
Fixed assets			
Tangible fixed assets	7	342,089	352,375
Investments		0	0
Total fixed assets		342,089	352,375
Current assets			
Debtors	8	27,281	23,677
Cash at bank and in hand		808,107	653,869
Total current assets		835,388	677,546
Liabilities			
Creditors: amounts falling due within one year	9	86,928	79,083
Net current assets		748,460	598,463
Total assets less current liabilities		1,090,549	950,838
Creditors: amounts falling due after one year		0	0
Net assets		1,090,549	950,838
Funds of the charity:			
Restricted	10	461,425	459,306
Designated	10	462,645	344,010
Unrestricted		166,479	147,522
Total charity funds		1,090,549	950,838

Approved by the Board of Trustees (The Synagogue Council)
on 21 May 2019 and signed on its behalf by:



Z Field: Hon. Treasurer



L Sawyer: 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 2019

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 2019

3 ANALYSIS OF INCOMING RESOURCES

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2019 £	Total funds 2018 £
3a Voluntary Income					
Subscription Income (net)	128,517	0	0	128,517	121,338
Tax recovery on subscription income	34,975	0	0	34,975	30,923
Donations and gifts	26,588	125,987	14,473	167,048	70,650
Tax recovery on donations and gifts	7,428	94	3,838	11,360	9,808
Funeral Scheme	0	38,784	0	38,784	25,246
Board of Deputies excluding tax recovery	0	0	2,453	2,453	2,385
	197,508	164,865	20,764	383,137	260,350

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2019 £	Total funds 2018 £
3b Activities for generating funds					
Education income	2,430	0	0	2,430	485
Synagogue magazine	490	0	0	490	480
Services	0	0	0	0	0
Fundraising	15,440	0	0	15,440	6,151
Other	5,151	935	0	6,086	4,793
	23,511	935	0	24,446	11,909

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2019 £	Total funds 2018 £
3c Investment Income					
Bank Interest	2,338	1,039	0	3,377	589
Dividends etc		0	0		
	2,338	1,039	0	3,377	589

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2019 £	Total funds 2018 £
3d Other incoming resources					
Gain on disposal of fixed assets	0	0	0	0	0
	0	0	0	0	0

4 ANALYSIS OF RESOURCES EXPENDED

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2019 £	Total funds 2018 £
4a Rabbinic salary & expenses					
Salary	59,523	0	0	59,523	47,449
NI, pension and other on-costs	8,024	0	0	8,024	7,587
Expenses etc	5,955	0	0	5,955	13,940
	73,502	0	0	73,502	68,976

NORTH WEST SURREY SYNAGOGUE

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2019**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2019 £	Total funds 2018 £
4b Education					
Salaries and NI	23,737	0	0	23,737	22,508
Books and other costs	3,202	0	0	3,202	1,860
	26,939	0	0	26,939	24,368

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2019 £	Total funds 2018 £
4c Premises costs and insurance					
Gas & Electricity	6,664	0	0	6,664	5,829
Cleaning & Housekeeping	6,131	0	0	6,131	6,149
Repairs and security	7,526	0	0	7,526	21,176
Insurance	8,085	0	0	8,085	7,880
	28,406	0	0	28,406	41,034

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2019 £	Total funds 2018 £
4d Administration costs					
Salaries, fees and NI	19,098	0	0	19,098	21,094
Bank charges	403	0	0	403	393
Depreciation	10,286	0	0	10,286	10,163
Accountancy	1,200	0	0	1,200	1,000
Telephone	1,016	0	0	1,016	1,052
Postage	2,754	0	0	2,754	3,017
Stationary & photocopying	2,149	0	0	2,149	1,855
Synagogue magazine	2,196	0	0	2,196	2,017
Conference costs	0	0	0	0	218
Software	1,011	0	0	1,011	799
Sundry expenditure	1,302	0	0	1,302	4,279
	41,415	0	0	41,415	45,887

5 DETAILS OF CERTAIN ITEMS OF EXPENDITURE

	2019	2018
5a Trustee Expenses		
Number of trustees who were paid expenses	0	0
Total amount paid	0	0

	2019	2018
5b Fees for examination or audit of accounts		
Independent examiner's fees for reporting on the accounts	1,200	1,000
Other fees paid to the independent examiner	0	0

6 PAID EMPLOYEES

	2019	2018
6a Staff costs		
Gross wages, salaries and benefits in kind	92,414	82,220
Employer's national insurance costs	3,193	1,822
Pension Costs	7,332	6,970
	102,939	91,012

NORTH WEST SURREY SYNAGOGUE

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2019**

6b Average number of employees in the year

	2019	2018
Full-time	1	1
Part-time	14	14
	<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 £
7a Cost or valuation				
At beginning of the year	502,086	0	56,338	558,424
Additions	0	0	0	0
Disposals	0	0	0	0
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	151,841	0	54,208	206,049
Depreciation charge for year	8,724	0	1,562	10,286
Disposals	0	0	0	0
Transfers	0	0	0	0
At end of the year	<u>160,565</u>	<u>0</u>	<u>55,770</u>	<u>216,335</u>

7c Net book value

At beginning of the year	<u>350,245</u>	<u>0</u>	<u>2,130</u>	<u>352,375</u>
At end of the year	<u>341,521</u>	<u>0</u>	<u>568</u>	<u>342,089</u>

8 Investments

	2019 £	2018 £
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

	2019 £	2018 £
Income tax recoverable	21,818	17,547
Prepaid insurance	4,423	5,135
Sundry debtors and prepayments	1,040	995
	<u>27,281</u>	<u>23,677</u>

NORTH WEST SURREY SYNAGOGUE

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2019**

9 CREDITORS AND ACCRUALS

Subscriptions received in advance	37,951	31,223
Sundry creditors and accruals	48,977	47,860
	86,928	79,083

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
Restricted Funds						
Building fund	456,702	0	0	0	0	456,702
Charitable funds	2,319	17,778	18,645	0	0	1,452
Board of Deputies	285	2,986	0	0	0	3,271
	459,306	20,764	18,645	0	0	461,425
Designated Funds						
Building maintenance reserve	102,894	0	0	0	0	102,894
Beautification fund	3,681	0	0	0	0	3,681
Special Projects fund	35,970	200	1,500	0	0	34,670
Harry Cohen L'Chaim Fund	58,305	430	0	0	0	58,735
Vision2020 I/O Fund	2,471	46	0	0	0	2,517
Funeral Scheme (incl JJBS)	56,558	38,784	40,536	0	0	54,806
Other designated funds	84,131	127,379	6,168	0	0	205,342
	344,010	166,839	48,204	0	0	462,645
Total funds	803,316	187,603	66,849	0	0	924,070

10c Transfers between funds

	2019	2018
From Unrestricted Funds to Building maintenance fund - provision towards roofing repairs, rendering etc.	0	0
From Religion School General Fund to Education costs - Part cost of Senior Teacher	0	0

NORTH WEST SURREY SYNAGOGUE

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2019**

11 TRANSACTIONS WITH RELATED PARTIES

	<u>2019</u>	<u>2018</u>
Movement for Reform Judaism - annual assessment	23,878	25,444

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	2
	Total Value	5,534	4,398