

KINGSTON LIBERAL SYNAGOGUE

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2019

Charity No: 270792

KINGSTON LIBERAL SYNAGOGUE

CONTENTS

	Page
Legal and Administrative Information	1
Report of the Trustees	2 - 3
Report of the Independent Examiner	4
Statement of Financial Activities	5
Balance Sheet	6
Notes forming part of the Financial Statements	7 - 15

KINGSTON LIBERAL SYNAGOGUE

Legal and Administrative Information

Trustees as at 31 December 2019

Chair Person: Craig Simmons

Deputy Chair Person:

Secretary:

Treasurer: Michael Berman

Others: Vince Daly
Ray Stone
Philip Lyons
Elena Karacharova
Stephanie Wuggenig

Principal Office

Rushett Road
Long Ditton
Surrey
KT7 0UX

Independent Examiner

Jason Foxwell
independent-examiner.net
39 Enfield Way
Poole
Dorset, BH15 3LJ

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

KINGSTON LIBERAL SYNAGOGUE

Report of the trustees for the year ended 31st December 2019

The trustees present their annual report and financial statements for the charity for the year ended 31st December 2019. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting standard applicable in the UK and Republic of Ireland published on 16th July 2015.

Objects of the Charity

The objects of the Charity are:-

- a) the advancement of Liberal and Progressive Judaism;
- b) to provide, arrange and conduct religious education;
- c) to provide and maintain a synagogue and to arrange and conduct religious services;
- d) to make provision for the solemnisation of marriages;
- e) to make provision for burial and cremation;
- f) to perform such charitable duties as the Trustees shall from time to time determine;
- g) to do all such other acts and things as shall be conclusive to the aforesaid objectives.

Structure, governance and management

The Synagogue is an unincorporated association governed by an amended written Constitution adopted at the annual General Meeting on 12 November 1967 and amended 10 October 1975 and 26 June 2003. The Synagogue is registered with the Charity Commission – No. 270792.

The Trustees who have served during the year and since the year-end are set out on page 1. Trustees are elected by the members of the congregation and serve for two years, after which period they shall be eligible for re-election. The trustees meet no fewer than six times a year.

Financial Review

The charity's work is entirely reliant on income from members' subscriptions.

Reserves Policy

The Trustees have established a policy of holding reserves sufficient to enable the charity to continue in the event of unforeseen expenditure.

Restricted Fund Policy

The Trustees have established a policy whereby restricted reserves consist of donations or endowments received, less gifts, for specific purposes.

Investment Policy

The Trustees has considered the most appropriate policy for investing funds and has found that specialised unit trusts or charities meet the requirements to generate both income and capital growth. The share of property investment shows a satisfactory growth in capital value.

KINGSTON LIBERAL SYNAGOGUE

Report of the Trustees for the Year Ended 31 December 2019 (cont/d)

Risk Management

Identified risks are the loss of premises and religious leaders, which would cause some short term deterioration in the quality of services provided. However, the trustees feel that neither of these would impact on the community in the long term and that adequate provision has been made to settle its current commitments and obligations. The Charity confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Charity's constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees and signed on their behalf by:



.....
Craig Simmons – Chairman

Dated: 22 June 2020

KINGSTON LIBERAL SYNAGOGUE

Independent Examiner's Report to the Council of the Kingston Liberal Synagogue

I report to the trustees on my examination of the accounts of Kingston Liberal Synagogue (the Charity) for the year ended 31 December 2019.

Responsibilities and basis of report

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jason Foxwell

independent-examiner.net

39 Enfield Road, Poole, BH15 3LJ

Date: **28 June 2020**

KINGSTON LIBERAL SYNAGOGUE

Statement of Financial Activities For the Year Ended 31 December 2019

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Income from:					
Donations					
Donations and gifts	3	13,207	35,922	49,129	28,148
Subscriptions	4	113,485	-	113,485	107,548
Building appeal fund		-	-	-	-
Investment income	5	835	40	875	701
Other income	6	31,245	-	31,245	26,420
Total income		158,772	35,962	194,734	162,817
Expenditure on:					
Charitable activities					
	7	157,427	20,254	177,681	175,929
Total expenditure		157,427	20,254	177,681	175,929
Net gains/(losses) on investments		-	2,713	2,713	(333)
Net movement in funds		1,345	18,421	19,766	(13,445)
Reconciliation of funds:					
Total funds brought forward	18/19	199,251	127,840	327,091	340,536
Total funds carried forward	18/19	200,596	146,261	346,857	327,091

The notes on pages 7 to 15 form an integral part of these financial statements.

KINGSTON LIBERAL SYNAGOGUE

Balance Sheet as at 31 December 2019

	Notes	2019 £	2018 £
Fixed Assets			
Tangible assets	11	<u>88,600</u>	<u>89,081</u>
Current Assets			
Stocks	12	10,204	11,353
Debtors	13	57,229	45,738
Investments	14	37,787	35,074
Cash at bank		192,227	178,881
		<u>297,447</u>	<u>271,046</u>
Liabilities:			
Creditors: amounts falling due within one year	15	<u>(39,190)</u>	<u>(33,036)</u>
Net current assets		<u>258,257</u>	<u>238,010</u>
Net assets		<u>346,857</u>	<u>327,091</u>
The funds of the charity:			
Unrestricted funds	16	200,596	199,251
Restricted income funds	17	146,261	127,840
		<u>346,857</u>	<u>327,091</u>

The notes on pages 7 to 15 form an integral part of these financial statements.

The financial statements were approved by the Trustees on 22 June 2020

Signed on behalf of the Trustees



.....
Craig Simmons
Chairman



.....
Michael Berman
Honorary Treasurer

KINGSTON LIBERAL SYNAGOGUE

Notes to the Financial Statements Year Ended 31 December 2019

1 Accounting policies

(a) Accounting Convention

The financial statements have been prepared under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2015 and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

(b) Fixed Assets and Depreciation

Tangible fixed assets are stated at their purchase price, together costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight-line basis over their expected useful economic lives as follows:

Freehold buildings	over 50 years
Equipment	over 10 years
Scrolls	over 10 years
Computer equipment	over 3 years

(c) Fixed Asset Investments

Investments are included at closing mid-market value at the balance sheet date. Any gain or loss on re-valuation is taken to the Statement of Financial Activities.

(d) Current Asset Investments

Investments are included at market value. Realised and unrealised gains and losses are included in the Statement of Financial Activities.

(e) Stock

Stock of publications is included in the accounts at the lower of cost and net realisable value.

(f) Income

Amounts due from members and other non-trading income are brought into the accounts in the year of receipt. Trading income is recognised when it falls due.

KINGSTON LIBERAL SYNAGOGUE

(g) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses are allocated or apportioned to the applicable expenditure headings.

2 Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2018: £nil). Trustees are not remunerated for their expenses (2018: £nil).

The charity made £306.67 of contributions to the pension plan operated by Aviva on behalf of the employees.

3 Donations and Gifts

	Unrestricted funds	Restricted funds	Total funds 31 Dec 2019	Total funds 31 Dec 2018
	£	£	£	£
General donations	11,220	-	11,220	2,542
Kol Nidre appeal (see note 3a)		13,925	13,925	13,070
Gift Aid reclamation – (Kol Nidre Appeal)		3,281	3,281	2,971
Gift Aid – Donations	1,987	-	1,987	801
Eastern Europe fund		1,069	1,069	979
Czech Scroll Fund		6,250	6,250	-
Henry Rollin Fund		1,106	1,106	875
KLS Development Fund		-	-	-
Morris Hornfeld Fund		125	125	-
Security Fund		-	-	250
Holocaust Memorial Fund		625	625	-
Garden Fund		2,514	2,514	10
Tree of Life Fund		200	200	250
Library Fund		104	104	-
Board of Deputies Charity Fund		2,473	2,473	2,225
Rabbi's Discretionary Fund		4,250	4,250	4,175
	13,207	35,922	49,129	28,148

KINGSTON LIBERAL SYNAGOGUE

3a Kol Nidre Appeal

	Unrestricted funds	Restricted funds	Total funds 31 Dec 2019	Total funds 31 Dec 2018
	£	£	£	£
KLS HHD Appeal	-	4,595	4,595	4,380
Shooting Star Chase HHD Appeal	-	3,318	3,318	2,769
Refugees at Home HHD Appeal	-	3,264	3,264	2,990
Rabbis for Human Rights HHD Appeal	-	2,748	2,748	2,931
	-	13,925	13,925	13,070

4 Subscriptions

	31 December 2019	31 December 2018
	£	£
Subscriptions received	91,617	86,976
Gift aid reclaimed	<u>21,868</u>	<u>20,572</u>
Total subscriptions received	<u>113,485</u>	<u>107,548</u>

5 Investment Income

	Unrestricted funds	Restricted funds	Total funds 31 Dec 2019	Total funds 31 Dec 2018
	£	£	£	£
Interest on bank accounts	835	16	851	554
Dividends from UK equities	-	24	24	147
	835	40	875	701

6 Other Income

	Unrestricted funds	Restricted funds	Total funds 31 Dec 2019	Total funds 31 Dec 2018
	£	£	£	£
Hire charges	27,310	-	27,310	22,368
Shop	(315)	-	(315)	(87)
Social	2,106	-	2,106	1,870
Advertising	-	-	-	40
Miscellaneous	675	-	675	190
Seder	1,041	-	1,041	1,107
Income – 100 Club	428	-	428	932
	31,245	-	31,245	26,420

KINGSTON LIBERAL SYNAGOGUE

6a Seder Income (unrestricted)

Seder direct fund raising	1,541	-	1,541	1,521
Seder expenses	(500)	-	(500)	(414)
	1,041	-	1,041	1,107

7 Expenditure on charitable activities

	Note	Unrestricted funds £	Restricted funds £	Total funds 31 Dec 2019 £	Total funds 31 Dec 2018 £
Rabbinic salary		50,321	-	50,321	33,800
Other rabbinic costs	7a	18,893	-	18,893	21,992
Religion school salaries		5,018	-	5,018	5,707
Religion school expenses		552	-	552	434
Funeral costs	7b	-	(4,078)	(4,078)	(8,248)
Liberal Judaism Levy		18,170	-	18,170	19,174
Board of Deputies		-	-	-	495
Donations and gifts		-	24,332	24,332	16,216
KLS Dev. Building Expense		-	-	-	27,538
Adult education		440	-	440	(40)
Administrative expenditure	8	64,033	-	64,033	58,861
		157,427	20,254	177,681	175,929

7a Other Rabbinic Costs

	2019 £	2018 £
Social security costs	3,246	3,923
Pension contributions	4,972	3,680
Rabbi's health and life insurance	-	-
Rabbi's expenses and travel	4,693	5,888
Second Rabbi	-	184
Service expenses	1,373	1,717
Music	4,609	6,600
	18,893	21,992

7b Funeral Costs

	Unrestricted funds £	Restricted funds £	2019 £	2018 £
Funeral expenses	-	11,852	11,852	7,992
Less: Recoveries and late entrants fees	-	(3,132)	(3,132)	(5,108)
Less: Membership Contribution	-	(12,798)	(12,798)	(11,132)
	-	(4,078)	(4,078)	(8,248)

KINGSTON LIBERAL SYNAGOGUE

8 Administration Expenditure – (unrestricted)

	2019	2018
	£	£
Administration salaries	16,042	15,756
Caretaking and cleaning	14,239	14,594
Utilities	8,370	4,462
Telephone	1,973	1,695
Insurance	5,059	4,972
Kingston News	10	-
Printing, postage and stationery	3,684	5,403
Website	992	927
Depreciation	954	1,050
Repairs and maintenance – building	2,934	3,000
Repairs and maintenance – other	405	-
Sundries	831	242
Subscriptions	288	210
Accountancy (Book Keeper)	7,049	5,333
Audit & Examination Fees	695	695
Bank charges	508	511
Library	-	11
Conferences and trips	-	-
Total Administration Expenditure	64,033	58,861

Administration Expenditure – (restricted)

Website Development Expenses – Restricted	-	-
Building Repairs – Restricted	-	-
Total Administration Expenditure - Restricted	-	-

9 Rabbinic Salary and Staff Costs

	2019	2018
	£	£
Rabbinic salary	50,321	17,923
Religious school salaries	5,018	4,261
Administration staff	16,042	11,611
	71,381	33,795

	2019	2018
Rabbinic staff	1	1
Religious school staff	3	9
Administration staff	1	1
The total number of employees was	5	11

The number of employees during the year was 3 (2018: 11) with all employees time involved in providing either support to the governance of the charity or support services to charitable activities.

KINGSTON LIBERAL SYNAGOGUE

The charity considers its key management personnel comprise the Rabbi and Office Co-Ordinator and Religion School teachers/assistants. The total employment benefits including employer pension and employer healthcare contributions of the key management personnel were £4,972 (2018: nil). No employees had employee benefits in excess of £60,000 (2018: none).

10 Independent Examiner's Remuneration

The independent examiner's remuneration constituted an examination fee of £695 (2018: £675).

11 Tangible Fixed Assets

	Freehold Buildings	Scrolls	Equipment	Computer Equipment	Total
Cost					
At 1 January 2019	94,263	11,694	54,342	14,424	174,723
Additions	-	-	474	-	474
At 31 December 2019	94,263	11,694	54,816	14,424	175,197
At 1 January 2019	11,028	11,694	51,420	11,500	85,642
Charge for year	603		35	317	955
At 31 December 2019	11,631	11,694	51,455	11,817	86,597
Net Book Value					
At 31 December 2019	82,632	-	3,362	2,607	88,600
At 31 December 2018	83,235	-	2,922	2,924	89,081

Included in freehold buildings is freehold land valued at £64,000, which is not depreciated.

KINGSTON LIBERAL SYNAGOGUE

12 Stocks

	Total funds 2019 £	Total funds 2018 £
Shop stock	4,445	4,549
Prayer books	5,759	6,803
	<u>10,204</u>	<u>11,353</u>

13 Debtors

	Total funds 2019 £	Total funds 2018 £
Trade Debtors	18,303	11,960
Prepayments	2,500	2,500
Other debtors	36,426	31,278
	<u>57,229</u>	<u>45,738</u>

All prepayments related to unrestricted funds in both 2019 and 2018. Accrued income relates to Gift Aid in both 2019 and 2018.

14 Current Asset Investments

	Total funds 2019 £	Total funds 2018 £
Market value as at 1 January 2019	35,074	35,984
Additions	2,713	-
Loss in the year	-	(910)
Market value at 31 December 2019	<u>37,787</u>	<u>35,074</u>
Investments at market value comprised: UK equities	<u>37,787</u>	<u>35,074</u>
Historical costs as at 31 December 2019	<u>21,700</u>	<u>21,700</u>

All investments are listed UK securities.

KINGSTON LIBERAL SYNAGOGUE

15 Creditors: amounts falling due within one year

	Total funds 2019	Total funds 2018
	£	£
Taxation and social security	9,030	6,868
Accruals	25,765	24,495
Other creditors	(569)	(569)
Wages & Other Creditors	4,964	2,242
	39,190	33,036

All creditors in 2019 and 2018 relate to unrestricted funds.

16 Analysis of Net Assets between Funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	88,600	-	88,600
Current assets	151,186	146,261	297,447
Current liabilities	(39,190)	-	(39,190)
	200,596	146,261	346,857

17 Funds

Unrestricted funds comprise those funds, which the trustees are free to use in accordance with the charitable objects.

Restricted funds are funds which have been given for particular purposes and projects.

18 Unrestricted Funds

	Total funds 2019	Movement in year	Total funds 2018
	£	£	£
Legacy fund	16,000	-	16,000
General fund	184,596	1,345	183,251
	200,596	1,345	199,251

KINGSTON LIBERAL SYNAGOGUE

19 Restricted Funds

	Total funds 2019 £	Movement in year £	Total funds 2018 £
Funds (see note 19a)	37,912	2,838	35,074
KLS charity fund	1,140	-	1,140
Rabbi's Discretionary Fund	13,406	2,133	11,273
Funeral reserve	31,732	4,102	27,630
Eastern Europe fund	14,837	1,069	13,768
Scroll repair fund	202	-	202
Building Appeal	211	-	211
Doroteinu Fund	512	-	512
National Holocaust Memorial Fund	669	(695)	1,364
Pam Fletcher Jones Fund	197	-	197
Henry Rollin Fund	221	221	-
Tree of Life	1,092	172	920
Religion School Fund	951	-	951
Czech Scroll Fund	6,250	6,250	-
Mosaic Fund	1,166	-	1,166
Library Fund	3,204	104	3,100
Garden Fund	1,265	(1,082)	2,347
Security Fund	250	-	250
Synagogue Fund	11,161	(2,400)	13,561
KLS Development Fund	16,883	5,709	11,174
Legacy Fund	3,000	-	3,000
	146,261	18,421	127,840

19a Funds

	As at 1 January 2019 £	Income £	Gain/Loss £	Donations and Awards £	As at 31 December 2019 £
Mavis Robinson Fund	3,750	-	277	-	4,027
Alison Morland Fund	5,701	-	(78)	-	5,623
Kader Memorial Fund	3,496	-	(20)	-	3,477
Liselotte Hirschfeld Fund	22,127	-	2,534	-	24,661
Hornfeld Flower Fund	-	-	-	125	125
	35,074	-	2,713	125	37,912

The Mavis Robinson fund is for children to attend Kadimah.

The Alison Morland fund is for helping young people for recognised merits.

The Kader Memorial fund is for helping young people re Israel or Israel studies.

The Liselotte Hirschfeld fund is for helping any person in need, irrespective of age.

The Hornfeld Flower Fund is for flowers for the synagogue for High Holidays.

The Pam Fletcher Jones Fund is to assist youths to attend "Summer Camp"

The Henry Rollin Fund – helping the less fortunate child to attend Kadimah

20 Controlling Party

There is no ultimate controlling party.