

**KINGSTON LIBERAL SYNAGOGUE**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 DECEMBER 2018**

**Charity No: 270792**

# KINGSTON LIBERAL SYNAGOGUE

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# KINGSTON LIBERAL SYNAGOGUE

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## Legal and Administrative Information

### Trustees as at 31 December 2018

<b>Chair Person:</b>	Craig Simmons
<b>Deputy Chair Person:</b>	
<b>Secretary:</b>	
<b>Treasurer:</b>	Michael Berman
<b>Others:</b>	Howard Webber Vince Daly Seymour Kelly Ray Stone Sasha Fischler 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

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## **Report of the trustees for the year ended 31<sup>st</sup> December 2018**

The trustees present their annual report and financial statements for the charity for the year ended 31<sup>st</sup> December 2018. 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 16<sup>th</sup> 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

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## Report of the Trustees for the Year Ended 31 December 2018 (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: 7 May 2019 .....

# KINGSTON LIBERAL SYNAGOGUE

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## 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 2018.

### 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: 19 May 2019

## KINGSTON LIBERAL SYNAGOGUE

### Statement of Financial Activities For the Year Ended 31 December 2018

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
<b>Income from:</b>					
Donations					
Donations and gifts	3	3,343	24,805	28,148	26,242
Subscriptions	4	107,548	-	107,548	100,942
Building appeal fund		-	-	-	-
Investment income	5	540	161	701	589
Other income	6	26,420	-	26,420	26,090
<b>Total income</b>		<u>137,851</u>	<u>24,966</u>	<u>162,817</u>	<u>153,863</u>
<b>Expenditure on:</b>					
Charitable activities	7	<u>140,423</u>	<u>35,506</u>	<u>175,929</u>	<u>152,018</u>
<b>Total expenditure</b>		<u>140,423</u>	<u>35,506</u>	<u>175,929</u>	<u>152,018</u>
Net gains/(losses) on investments		-	(333)	(333)	1,942
<b>Net movement in funds</b>		<u>(2,572)</u>	<u>(10,873)</u>	<u>(13,445)</u>	<u>3,787</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward	18/19	<u>201,823</u>	<u>138,713</u>	<u>340,536</u>	<u>336,749</u>
<b>Total funds carried forward</b>	18/19	<u>199,251</u>	<u>127,840</u>	<u>327,091</u>	<u>340,536</u>

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



## KINGSTON LIBERAL SYNAGOGUE

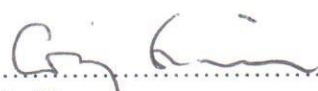
### Balance Sheet as at 31 December 2018


	Notes	2018 £	2017 £
<b>Fixed Assets</b>			
Tangible assets	11	<u>89,081</u>	<u>90,131</u>
 <b>Current Assets</b>			
Stocks	12	11,353	11,073
Debtors	13	45,738	37,871
Investments	14	35,074	35,984
Cash at bank		178,881	201,207
		<u>271,046</u>	<u>286,135</u>
 <b>Liabilities:</b>			
Creditors: amounts falling due within one year	15	<u>(33,036)</u>	<u>(35,730)</u>
<b>Net current assets</b>		238,010	250,405
 <b>Net assets</b>		<u>327,091</u>	<u>340,536</u>
 <b>The funds of the charity:</b>			
Unrestricted funds	16	199,251	201,823
Restricted income funds	17	127,840	138,713
		<u>327,091</u>	<u>340,536</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 7.05.2019.....

Signed on behalf of the Trustees

  
 .....  
 Craig Simmons  
 Chairman

  
 .....  
 Michael Berman  
 Honorary Treasurer



# KINGSTON LIBERAL SYNAGOGUE

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## Notes to the Financial Statements Year Ended 31 December 2018

### 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 16<sup>th</sup> 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 (2017: £nil). Trustees are not remunerated for their expenses (2017: £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 2018	Total funds 31 Dec 2017
	£	£	£	£
General donations	2,542	-	2,542	4,353
Kol Nidre appeal (see note 3a)		13,070	13,070	12,597
Gift Aid reclamation – (Kol Nidre Appeal)		2,971	2,971	2,808
Gift Aid – Donations	801	-	801	982
Eastern Europe fund		979	979	998
Building appeal		-	-	-
Henry Rollin Fund		875	875	-
KLS Development Fund		-	-	-
Morris Hornfeld Fund		-	-	100
Security Fund		250	250	-
Doroteinu Fund		-	-	60
Garden Fund		10	10	-
Tree of Life Fund		250	250	-
Synagogue Fund		-	-	25
Board of Deputies Charity Fund		2,225	2,225	2,319
Rabbi's Discretionary Fund		4,175	4,175	2,000
	3,343	24,805	28,148	26,242

## KINGSTON LIBERAL SYNAGOGUE

### 3a Kol Nidre Appeal

	Unrestricted funds	Restricted funds	Total funds 31 Dec 2018	Total funds 31 Dec 2017
	£	£	£	£
KLS HHD Appeal	-	4,380	4,380	4,224
Rainbow Trust HHD Appeal	-	-	-	3,021
LEAH HHD Appeal	-	-	-	2,261
Givat Haviva HHD Appeal	-	-	-	3,091
Kent, Surrey & Sussex Air Amb HHD	-	2,769	2,769	-
Lord Alf Dubbs H H D Appeal	-	2,990	2,990	-
Hagar HHD Appeal	-	2,931	2,931	-
	-	13,070	13,070	12,597

### 4 Subscriptions

	31 December 2018	31 December 2017
	£	£
Subscriptions received	86,976	82,427
Gift aid reclaimed	<u>20,572</u>	<u>18,515</u>
Total subscriptions received	<u>107,548</u>	<u>100,942</u>

### 5 Investment Income

	Unrestricted funds	Restricted funds	Total funds 31 Dec 2018	Total funds 31 Dec 2017
	£	£	£	£
Interest on bank accounts	540	14	554	482
Dividends from UK equities	-	147	147	107
	540	161	701	589

### 6 Other Income

	Unrestricted funds	Restricted funds	Total funds 31 Dec 2018	Total funds 31 Dec 2017
	£	£	£	£
Hire charges	22,368	-	22,368	22,579
Shop	(87)	-	(87)	(50)
Social	1,870	-	1,870	2,606
Advertising	40	-	40	-
Miscellaneous	190	-	190	-
Seder	1,107	-	1,107	372
Income – 100 Club	932	-	932	583
	26,420	-	26,420	26,090



## KINGSTON LIBERAL SYNAGOGUE

### 6a Seder Income (unrestricted)

Seder direct fund raising	1,521	-	1,521	869
Seder expenses	(414)	-	(414)	(497)
	1,107	-	1,107	372

### 7 Expenditure on charitable activities

		Unrestricted funds	Restricted funds	Total funds 31 Dec 2018	Total funds 31 Dec 2017
Note	£	£	£	£	£
Rabbinic salary		33,800	-	33,800	16,120
Other rabbinic costs	7a	21,992	-	21,992	28,047
Religion school salaries		5,707	-	5,707	4,261
Religion school expenses		434	-	434	891
Funeral costs	7b	-	(8,248)	(8,248)	8,277
Liberal Judaism Levy		19,174	-	19,174	19,223
Board of Deputies		495	-	495	495
Donations and gifts		-	16,216	16,216	15,440
KLS Dev. Building Expense		-	27,538	27,538	-
Adult education	7c	(40)	-	(40)	-
Administrative expenditure		58,861	-	58,861	59,264
		140,423	35,506	175,929	152,018

### 7a Other Rabbinic Costs

		2018 £	2017 £
Social security costs		3,923	1,497
Pension contributions		3,680	307
Rabbi's health and life insurance		-	-
Rabbi's expenses and travel		5,888	4,980
Second Rabbi		184	10,398
Service expenses		1,717	1,943
50 <sup>th</sup> Anniversary Service		-	1,698
Music		6,600	7,224
		21,992	28,047

### 7b Funeral Costs

		Unrestricted funds	Restricted funds	2018 £	2017 £
		£	£	£	£
Funeral expenses		-	7,992	7,992	21,224
Less: Recoveries and late entrants fees		-	(5,108)	(5,108)	(3,731)
Less: Membership Contribution		-	(11,132)	11,132)	(9,216)
		-	(8,248)	(8,248)	8,277



## KINGSTON LIBERAL SYNAGOGUE

### 8 Administration Expenditure – (unrestricted)

	2018	2017
	£	£
Administration salaries	15,756	11,611
Caretaking and cleaning	14,594	12,632
Utilities	4,462	5,223
Telephone	1,695	2,007
Insurance	4,972	4,674
Kingston News	-	-
Printing, postage and stationery	5,403	3,799
Website	927	780
Depreciation	1,050	1,181
Repairs and maintenance – building	3,000	2,016
Repairs and maintenance – other	-	6,957
Sundries	242	402
Subscriptions	210	600
Accountancy (Book Keeper)	5,333	6,581
Audit & Examination Fees	695	675
Bank charges	511	126
Library	11	-
Conferences and trips	-	-
<b>Total Administration Expenditure</b>	<b>58,861</b>	<b>59,264</b>

### Administration Expenditure – (restricted)

Website Development Expenses – Restricted	-	-
Building Repairs – Restricted	-	-
<b>Total Administration Expenditure - Restricted</b>	<b>-</b>	<b>-</b>

### 9 Rabbinic Salary and Staff Costs

	2018	2017
	£	£
Rabbinic salary	41,404	17,923
Religious school salaries	5,707	4,261
Administration staff	15,756	11,611
	<b>62,867</b>	<b>33,795</b>

	2018	2017
Rabbinic staff	1	1
Religious school staff	9	9
Administration staff	1	1
The total number of employees was	<b>11</b>	<b>11</b>

The number of employees during the year was 11 (2017: 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 nil (2017: £6,712). No employees had employee benefits in excess of £60,000 (2017: none).

### 10 Independent Examiner's Remuneration

The independent examiner's remuneration constituted an examination fee of £675 (2017: £675).

### 11 Tangible Fixed Assets

	Freehold Buildings	Scrolls	Equipment	Computer Equipment	Total
<b>Cost</b>					
At 1 January 2018	94,263	11,694	54,342	14,424	174,723
Additions	-	-	-	-	-
At 31 December 2018	94,263	11,694	54,342	14,424	174,723
At 1 January 2018	10,425	11,694	51,293	11,180	84,592
Charge for year	603		127	320	1,050
At 31 December 2018	11,028	11,694	51,420	11,500	85,642
<b>Net Book Value</b>					
At 31 December 2018	83,235	-	2,922	2,924	89,081
At 31 December 2017	83,838	-	3,049	3,244	90,131

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

## KINGSTON LIBERAL SYNAGOGUE

### 19 Restricted Funds

	Total funds 2018 £	Movement in year £	Total funds 2017 £
Funds (see note 19a)	35,074	(910)	35,984
KLS charity fund	1,140	-	1,140
Rabbi's Discretionary Fund	11,273	3,094	8,179
Funeral reserve	27,630	8,310	19,320
Eastern Europe fund	13,768	979	12,789
Scroll repair fund	202	-	202
Building Appeal	211	-	211
Doroteinu Fund	512	-	512
National Holocaust Memorial Fund	1,364	-	1,364
Pam Fletcher Jones Fund	197	-	197
Henry Rollin Fund	-	-	-
Tree of Life	920	210	710
Religion School Fund	951	-	951
Mosaic Fund	1,166	-	1,166
Library Fund	3,100	-	3,100
Garden Fund	2,347	2,347	-
Security Fund	250	250	-
Synagogue Fund	13,561	3,941	9,620
KLS Development Fund	11,174	(4,094)	15,269
Legacy Fund	3,000	(25,000)	28,000
	127,840	(10,873)	138,713

### 19a Funds

	As at 1 January 2018 £	Income £	Gain/Loss £	Donations and Awards £	As at 31 December 2018 £
Mavis Robinson Fund	3,850	-	(100)	-	3,750
Alison Morland Fund	5,832	-	(131)	-	5,701
Kader Memorial Fund	4,178	-	(682)	-	3,496
Liselotte Hirschfeld Fund	22,103	-	24	-	22,127
Hornfeld Flower Fund	21	-	554	(576)	-
	35,984	-	(334)	(576)	35,074

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.

## KINGSTON LIBERAL SYNAGOGUE

### 15 Creditors: amounts falling due within one year

	<b>Total funds 2018</b>	<b>Total funds 2017</b>
	<b>£</b>	<b>£</b>
Taxation and social security	6,868	4,736
Accruals	24,495	18,058
Other creditors	(569)	(1,397)
Wages & Other Creditors	2,242	14,333
	33,036	35,730

All creditors in 2018 and 2017 relate to unrestricted funds.

### 16 Analysis of Net Assets between Funds

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	89,081	-	89,081
Current assets	143,206	127,840	271,046
Current liabilities	(33,036)	-	(33,036)
	199,251	127,840	327,091

### 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

	<b>Total funds 2018</b>	<b>Movement in year</b>	<b>Total funds 2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Legacy fund	16,000	-	16,000
General fund	183,251	(2,572)	185,823
	199,251	(2,572)	201,823



## KINGSTON LIBERAL SYNAGOGUE

### 19 Restricted Funds

	Total funds 2018 £	Movement in year £	Total funds 2017 £
Funds (see note 19a)	35,074	(910)	35,984
KLS charity fund	1,140	-	1,140
Rabbi's Discretionary Fund	11,273	3,094	8,179
Funeral reserve	27,630	8,310	19,320
Eastern Europe fund	13,768	979	12,789
Scroll repair fund	202	-	202
Building Appeal	211	-	211
Doroteinu Fund	512	-	512
National Holocaust Memorial Fund	1,364	-	1,364
Pam Fletcher Jones Fund	197	-	197
Henry Rollin Fund	-	-	-
Tree of Life	920	210	710
Religion School Fund	951	-	951
Mosaic Fund	1,166	-	1,166
Library Fund	3,100	-	3,100
Garden Fund	2,347	2,347	-
Security Fund	250	250	-
Synagogue Fund	13,561	3,941	9,620
KLS Development Fund	11,174	(4,094)	15,269
Legacy Fund	3,000	(25,000)	28,000
	127,840	(10,873)	138,713

### 19a Funds

	As at 1 January 2018 £	Income £	Gain/Loss £	Donations and Awards £	As at 31 December 2018 £
Mavis Robinson Fund	3,850	-	(100)	-	3,750
Alison Morland Fund	5,832	-	(131)	-	5,701
Kader Memorial Fund	4,178	-	(682)	-	3,496
Liselotte Hirschfeld Fund	22,103	-	24	-	22,127
Hornfeld Flower Fund	21	-	554	(576)	-
	35,984	-	(334)	(576)	35,074

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