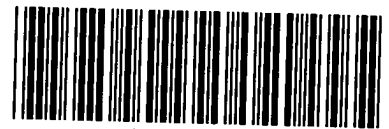


**BEIT KLAL YISRAEL**  
**ANNUAL REPORT AND ACCOUNTS**  
**31 MARCH 2014**

THURSDAY



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02/10/2014

#334

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	Varda Bondy Jon Burden Louise Nickerson David Rubin
SECRETARY	Jon Burden

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### ANNUAL REPORT AND ACCOUNTS - 31 March 2014

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

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The following page does not form  
part of the statutory accounts:

10	Detailed income and expenditure account
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## **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 2014.

### **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:

Varda Bondy	(Appointed 8 July 2013)
Jon Burden	
Louise Nickerson	
David Rubin	
Kathryn Fuller	(Resigned 8 July 2013)
Eleanor Kaye	(Resigned 8 July 2013)
Mimi Rolbant	(Resigned 8 July 2013)
Robert Rosenberg	(Resigned 8 July 2013)

### **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 £12,396 (2013: outgoing £11,218); this resulted in a net negative movement in funds of £12,396 (2013: negative £11,218).

Funds carried forward at 31 March 2014 were £69,756 (2013: £82,152), of which £1,337 (2013: £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 2014.

**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 £717 (2013: £834). No contributions to political organisations were made during the year.

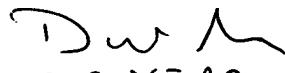
**COMPANY POLICY ON THE EMPLOYMENT OF DISABLED PERSONS**

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  
**JON BURDEN**  
Approved by the board: 15 July 2014

  
DIRECTOR  
**DAVID RUBIN**

## 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 2014, 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.

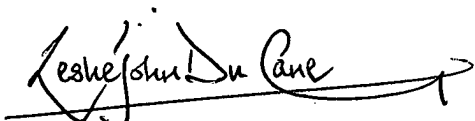
### *Basis of the independent examiner's report*

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

15 July 2014

**BEIT KLAL YISRAEL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2014**

	Notes	Unrestricted Funds £	Restricted Funds £	2014 Total £	2013 Total £
<b>INCOMING RESOURCES</b>					
Voluntary income	3	19,226	772	19,998	20,826
Activities for generating funds	3	1,220	0	1,220	1,986
Investment income	3	1,209	0	1,209	293
<b>Total</b>		<u>21,655</u>	<u>772</u>	<u>22,427</u>	<u>23,105</u>
<b>RESOURCES EXPENDED</b>					
Charitable activities	4	33,402	772	34,174	33,656
Governance costs	4	649	0	649	667
<b>Total</b>		<u>34,051</u>	<u>772</u>	<u>34,823</u>	<u>34,323</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		(12,396)	0	(12,396)	(11,218)
Gains on investment assets		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>NET MOVEMENT IN FUNDS</b>		(12,396)	0	(12,396)	(11,218)
Total funds brought forward		<u>80,815</u>	<u>1,337</u>	<u>82,152</u>	<u>93,370</u>
Total funds carried forward		<u>68,419</u>	<u>1,337</u>	<u>69,756</u>	<u>82,152</u>

**BEIT KLAL YISRAEL  
BALANCE SHEET - 31 MARCH 2014**

	Notes	Unrestricted Funds £	Restricted Funds £	2014 Total £	2013 Total £
<b>CURRENT ASSETS</b>					
Cash at bank: CAF savings accounts		68,030	0	68,030	78,806
Cash at bank: NatWest current account		1,038	1,337	2,375	3,995
		<u>69,068</u>	<u>1,337</u>	<u>70,405</u>	<u>82,801</u>
<b>CREDITORS:</b>					
Amounts falling due within one year	5	<u>649</u>	<u>0</u>	<u>649</u>	<u>649</u>
<b>NET CURRENT ASSETS</b>		<u>68,419</u>	<u>1,337</u>	<u>69,756</u>	<u>82,152</u>
<b>NET ASSETS</b>		<u>68,419</u>	<u>1,337</u>	<u>69,756</u>	<u>82,152</u>
<b>FUNDS</b>	6	<u>68,419</u>	<u>1,337</u>	<u>69,756</u>	<u>82,152</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 2014 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  
**JON BURDEN**  
Approved by the board: 15 July 2014

**BEIT KLAL YISRAEL**  
**NOTES TO THE ACCOUNTS - 31 MARCH 2014**

**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 2014**

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.

	2014	2013
	£	£
<b>3 ANALYSIS OF INCOMING RESOURCES</b>		
<i>Voluntary Income</i>		
Membership	18,392	19,048
Other donations	1,606	1,778
	<u>20,826</u>	<u>20,826</u>
<i>Activities for Generating Funds</i>		
Services and activities	1,220	1,986
	<u>1,209</u>	<u>293</u>
<i>Investment Income</i>		
Bank interest	1,209	293
	<u>1,209</u>	<u>293</u>

**BEIT KLAL YISRAEL**  
**NOTES TO THE ACCOUNTS - 31 MARCH 2014**

	2014	2013
	£	£
<b>4 ANALYSIS OF RESOURCES EXPENDED</b>		
<i>Charitable Activities</i>		
Consultancy fees	16,654	16,179
Venue hire	5,013	4,770
Insurance	2,252	2,198
Festivals and regular services	1,454	1,357
Newsletter and other printing stationery and postage	673	1,098
Books	0	122
Training and conference fees (including travel)	125	515
Advertising and publicity	109	0
Affiliation fees (Liberal Judaism)	3,433	3,478
Burial Society	3,316	2,945
Miscellaneous	373	160
Education fund	0	0
Welfare fund	55	0
Kol Nidre appeal	717	834
Other restricted funds	0	0
	<u>34,174</u>	<u>33,656</u>
<i>Governance Costs</i>		
Book-keeping and accountancy (provided by independent examiner)	426	444
Independent examination	210	210
Companies House (annual return fee etc.)	13	13
	<u>649</u>	<u>667</u>
<b>5 CREDITORS</b>		
Accrued expenditure	<u>649</u>	<u>649</u>

**BEIT KLAL YISRAEL**  
**NOTES TO THE ACCOUNTS - 31 MARCH 2014**

**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	55	(55)	0	337
Siddur	1,000	0	(0)	0	1,000
Kol Nidre	0	717	(717)	0	0
	<u>1,337</u>	<u>772</u>	<u>(772)</u>	<u>0</u>	<u>1,337</u>

**BEIT KLAL YISRAEL**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2014**

	Unrestricted Funds £	Restricted Funds £	Total 2014 £	Total 2013 £
<b>INCOMING RESOURCES</b>				
Membership	16,216	0	16,216	16,875
Income tax recovered	2,176	0	2,176	2,173
Services & activities	1,220	0	1,220	1,986
Other donations	834	772	1,606	1,778
Bank interest received	1,209	0	1,209	293
	<u>21,655</u>	<u>772</u>	<u>22,427</u>	<u>23,105</u>
<b>RESOURCES USED</b>				
<i>Direct Charitable Expenditure</i>				
Consultancy fees	16,654	0	16,654	16,179
Festival & regular services	1,454	0	1,454	1,357
Printing, postage & stationery	673	0	673	1,098
Advertising & publicity	109	0	109	0
Insurance	2,252	0	2,252	2,198
Training & conferences (including travel)	125	0	125	515
Burial Society subscriptions	3,316	0	3,316	2,945
Venue hire	5,013	0	5,013	4,770
Books	0	0	0	122
Affiliation fees	3,433	0	3,433	3,478
Miscellaneous	373	0	373	160
Restricted funds	0	772	772	834
	<u>33,402</u>	<u>772</u>	<u>34,174</u>	<u>33,656</u>
<i>Administration</i>				
Accountancy, bookkeeping & Companies House	649	0	649	667
	<u>34,051</u>	<u>772</u>	<u>34,823</u>	<u>34,323</u>
Net incoming/(outgoing) resources before adjustments	(12,396)	0	(12,396)	(11,218)
Realised and unrealised gains/(losses) on investments	0	0	0	0
<b>NET MOVEMENT IN FUNDS</b>				
Balances brought forward at 1 April 2013	80,815	1,337	82,152	93,370
<b>BALANCES CARRIED FORWARD</b>				
AT 31 MARCH 2014	<u>68,419</u>	<u>1,337</u>	<u>69,756</u>	<u>82,152</u>

Notes for planning of the Haggim - 1998/5759 and **1999/5760 in bold**, 2000/5761, 2002/5763, 2003/5764, **2004/5765**, 2005/5766, **2006/5767**, 2007/5768, **2008/5769**, 2009/5770, 2010/5771, 2011/5772, **2012/5773**, 2013/5774

We did not *did in 2002* advertise in any of the Jewish press. We were registered with the RSGB/LJ *after 2005*. We also had one visitor from the Kensington Hilton in 1998/5759, so we may want to consider putting things in local hotels.

We had 50/80/85/35/50/40/35/30/35/45/45/45/45/40 on Erev Rosh Hashanah and 75/80/75/65/45/50/50/45/40/50/50(plus 5 children)/50 (plus 4 children), 50 (plus 7 children)/50 (plus 8 children)/45(plus 4 children) on Day; 70/80/85/60/75/60/45/55/45/55/60(plus 2 children)/60(plus 2 children), 55/60/55 on Kol Nidre and between 40/60/30/30/30/30/30/30/35/35(plus 3 children)/35(plus 1 child); 35/35/35 and 90/70/80/40/60/45/45/50/45/50/60/60(plus 4), 55 (plus 3)/45 (plus 3)/50 (plus 1) on Yom Kippur Day. **2010: 30**, 2011 - 20 people attend non-religious discussion. 2006 break fast was just about right, mostly bread and cheeses. Generally plan 40-50 people but a bit too much food is better than not enough. Short of food **2012/5773** because everyone stayed!

Confirm that savoury food is/is not to be brought for Erev Rosh. For kiddush, we need loose honey cake, apples, one large jar of honey AND challah and grape juice. *The booking form needs to say if food should or should not be brought for Rosh Hashanah.*

Leave space in mitzvah lists for guests on the day. This can make them feel more included.

We also need to include prices for Simchat Torah somewhere, for Guests and Members (depending on finances).

If we are not at the Unitarian Church, signs need to be made for the church to let people know where we are meeting. Also if we are not at the church, bring:

Newsletters	Brochures	Paper plates, cups and napkins
Table clothes for scroll & tables		Kippot
Lectern		Yahrzeit candle ( <i>forgotten in 2005</i> )
Bring teas and coffees, if not provided		Something to keep money in
Membership forms with the correct information		

The door will need a list of pre-booked guests and a current membership list. The door will also need to record names and addresses of visitors. It takes about 1.5 hours to set up with two people and rabbi.

We need to put in an article about the mechanics and timing of Haggim services in the newsletter before the Haggim, or at least timings so people know when yizkor is. This will help people know what is happening when. We also need to either produce 40 extra newsletters or an announcement sheet listing up coming events. We also need to confirm prices as the advertised prices.

For yizkor, we need to remember Michel Rothschild, our first death in the community. 2010: Lots of complaints about how the lists were read. Reading needs to be louder and clearer.

2009: The etiquette for haggah and holding of scrolls was poor. There needs to be practice beforehand or at least some explanation. For haggah, someone needs to help and guide the person lifting the scroll. 2010: Sharon Seagar did shammah duties and it worked brilliantly.

Plan or do not plan a SHABBAT SHUVAH service.

Appoint an overall co-ordinator. Set-up must start at least an hour before services. The first guest usually arrives 45 minutes BEFORE the service starts!

The Kol Nidre appeal needs to be announced in advance and announced at Kol Nidre and Yom Kippur day. Donation buckets and leaflets are also needed. *2005 No announcements made and barely £200 raised when usual is £500-£700.*

Do we need a creche? The number of children varies considerably. Maybe something in the newsletter and e-mail messages? Child care arrangements must be made for Rebekka.

Regularly losing Judith's nicely made supplements.

**Ideas:** Send a letter from the Rabbi to all members during Elul, send letter to all members asking them to help with haggim services (including assistance on door and as shammah) and then follow up with a call, having a discussion event (secular or religious) during the afternoon break, have education/preparation events during Elul, consider having male/female only voices for vidui or call & response (Neliah page 659), silences could be a bit longer, the person processing sits down for undressing, use Sheila's piece about fast and female doctor

**Scrolls:** The two scrolls and one cover are at Ealing. The large one belongs to West London. The small one belongs to Harriet Goldenberg. The tallitot, rimmonium, yad, sofah (one), torah clips and small torah cover are in the Church's loft.