

# NORTH WEST SURREY SYNAGOGUE

England & Wales · Charity number 256232

## Details

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**Other names** N W S S

**Status** Registered

**Legal form** Other

**Registered** 1968-07-17

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** North West Surrey Synagogue  
Rosslyn Park  
Weybridge  
KT13 9QZ

**Phone** 01932855400

**Email** [admin@nwss.org.uk](mailto:admin@nwss.org.uk)

**Website** [www.nwss.org.uk](http://www.nwss.org.uk)

## Activities

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**Objects:** PROVIDING AND MAINTAINING A PLACE OF PUBLIC WORSHIP FOR JEWS AND OF ADVANCING RELIGIOUS, EDUCATIONAL AND CHARITABLE ACTIVITIES.

**Activities:** Synagogue for the purpose of public worship and of advancing religious, educational and charitable activities

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

## Geography

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- Surrey

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£359,345	£358,282	-	-
2024-03-31	£316,541	£373,162	-	-
2023-03-31	£273,048	£307,194	-	-
2022-03-31	£273,048	£294,334	-	-
2021-03-31	£293,993	£335,444	-	-

## Trustees

Name	Role	Appointed
<b>Leslie Asher</b>	Chair	2020-11-29
Anne Sheppard		2018-11-25
Ben Snapper		2019-12-01
Elizabeth Sawyer		2016-11-27
Jennifer Jankel		2019-12-01
Philip Goldenberg		2020-11-29

**NORTH WEST SURREY SYNAGOGUE**

England & Wales - Charity number 256232

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# Accounts

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**NORTH WEST SURREY SYNAGOGUE  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

# NORTH WEST SURREY SYNAGOGUE

## REPORT AND FINANCIAL STATEMENTS 31st MARCH 2025

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## NORTH WEST SURREY SYNAGOGUE

### Reference and administrative details

#### The Synagogue Council ( Board of Trustees )

Name		Appointed by:
Jennifer Jankel	President	AGM
Anne Sheppard	Co-Chair	AGM
Les Asher	Co-Chair	AGM
Jeremy Foreman	Vice Chair	AGM
Martin Motz	Vice Chair	AGM
Andrew Jacobs	Hon. Treasurer	AGM
Charlotte Hughes	Hon. Secretary	AGM
	Senior Warden	Not appointed
Philip Goldenberg		AGM
Elizabeth Lancemen		AGM
Liz Sawyer		AGM
Ben Snapper		AGM
Emile Snapper		AGM
Marina Clowes		co-opted December 2024

#### Custodian Trustees (for Synagogue freehold property)

SR Benjamin  
P Glicker  
J Traeger  
B Kramer Way

Minister Rabbi Kath Vardi Left 31 March 2025

Address Horvath Close  
Rosslyn Park, Weybridge  
Surrey KT13 9QZ

Charity Commission No. 256232

Independent examiner J Mendlesohn FCA  
DJM Accountants and Consultancy Limited  
71-75 Shelton Street  
London  
WC2H 9JQ

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 2025**

The Synagogue Council presents its report with the Synagogue's accounts for the year to 31 March 2025. The Synagogue's report and accounts will be laid before the members at the Annual General Meeting to be held on 25th November 2025.

#### **Structure, governance and management**

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 4 December 2022.

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 objectives 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 2025 (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 Jacobs: Hon. Treasurer



A Sheppard: Co-Chair



L Asher: Co-Chair

Dated: 15th July 2025

**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 2025, which are set out on pages 5 to 12.

**Respective responsibilities of Trustees and examiner**

The charity's Trustees consider that an audit is not required for this year (under section 145 of the Charities Act 2011 (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 145(5)(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 130 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 Mendesohn FCA  
Chartered Accountant

DJM Accountants and  
Consultancy Limited

71-75 Shelton Street

London WC2H 9JQ

15/09/2025

Dated:

**NORTH WEST SURREY SYNAGOGUE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Subscriptions and donations	3a	220,894	88,509	(1,313)	308,090	276,167
Other activities	3b	16,668	3,323	0	19,991	16,290
Investments	3c	19,938	5,779	547	26,264	19,084
Other	3d	5,000	0	0	5,000	5,000
<b>Total incoming resources</b>		<b>262,500</b>	<b>97,611</b>	<b>(766)</b>	<b>359,345</b>	<b>316,541</b>
<b>EXPENDITURE ON:</b>						
<b>Direct charitable expenditure</b>						
Rabbinic salary and expenses	4a	93,246	0	0	93,246	88,940
Education	4b	45,448	10,322	0	55,770	58,131
Premises costs and insurance	4c	38,602	0	0	38,602	80,392
Administration costs	4d	44,969	2,655	0	47,624	47,192
Movement for Reform Judaism affiliation		26,611	0	0	26,611	22,464
Services and festivals		955	0	0	955	3,156
Board of Deputies		990	0	0	990	990
Charitable donations		0	0	16,586	16,586	32,244
Other direct charitable expenditure		0	74,728	3,170	77,898	39,653
<b>Total</b>		<b>250,821</b>	<b>87,705</b>	<b>19,756</b>	<b>358,282</b>	<b>373,162</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>11,679</b>	<b>9,906</b>	<b>(20,522)</b>	<b>1,063</b>	<b>(56,621)</b>
<b>Extraordinary item Employer Allowance recovered 2020 - 2022</b>		0	0	0	0	13,000
<b>Transfers between funds</b>	10	(11,000)	11,000	0	0	0
<b>Gains/(losses) on investment assets</b>		0	0	0	0	0
<b>NET MOVEMENT IN FUNDS</b>		<b>679</b>	<b>20,906</b>	<b>(20,522)</b>	<b>1,063</b>	<b>(43,621)</b>
Funds brought forward 1 April 2024		183,160	286,639	495,053	964,852	1,008,473
<b>FUNDS CARRIED FORWARD AT 31 MARCH 2025</b>		<b>183,839</b>	<b>307,545</b>	<b>474,531</b>	<b>965,915</b>	<b>964,852</b>

# NORTH WEST SURREY SYNAGOGUE

## BALANCE SHEET AS AT 31 MARCH 2025

	Notes	Total funds 2025 £	Total funds 2024 £
<b>Fixed assets</b>			
Tangible fixed assets	7	304,085	307,507
Investments		0	0
<b>Total fixed assets</b>		<b>304,085</b>	<b>307,507</b>
<b>Current assets</b>			
Debtors	8	62,171	52,305
Cash at bank and in hand		673,842	647,590
<b>Total current assets</b>		<b>736,013</b>	<b>699,895</b>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	9	74,183	42,550
<b>Net current assets</b>		<b>661,830</b>	<b>657,345</b>
<b>Total assets less current liabilities</b>		<b>965,915</b>	<b>964,852</b>
<b>Creditors: amounts falling due after one year</b>		<b>0</b>	<b>0</b>
<b>Net assets</b>		<b>965,915</b>	<b>964,852</b>
<b>Funds of the charity:</b>			
Restricted	10	474,531	495,053
Designated	10	307,545	286,639
Unrestricted		183,839	183,160
<b>Total charity funds</b>		<b>965,915</b>	<b>964,852</b>

Approved by the Board of Trustees (The Synagogue Council)  
on 15th July 2025 and signed on its behalf by:



A Jacobs: Hon. Treasurer



A Sheppard: Co-Chair



L Asher: Co-Chair

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 2025**

### **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 2011.

#### **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 confident 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**

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 2025**

**3 ANALYSIS OF INCOMING RESOURCES**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
<b>3a Voluntary Income</b>					
Subscription income (net)	153,482	0	0	153,482	144,834
Prior year adjustment	0	0	0	0	0
Tax recovery on subscription income	38,899	0	0	38,899	40,041
Donations	26,345	15,858	13,551	55,754	60,430
Tax recovery on donations	2,168	51	3,621	5,840	8,375
Funeral Scheme	0	72,600	(21,250)	51,350	21,021
Board of Deputies excluding tax recovery	0	0	2,765	2,765	1,466
	<b>220,894</b>	<b>88,509</b>	<b>(1,313)</b>	<b>308,090</b>	<b>276,167</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
<b>3b Activities for generating funds</b>					
Education income	1,700	0	0	1,700	2,080
Synagogue magazine	47	0	0	47	70
Fundraising	4,526	0	0	4,526	3,083
Other	10,395	3,323	0	13,718	11,057
	<b>16,668</b>	<b>3,323</b>	<b>0</b>	<b>19,991</b>	<b>16,290</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
<b>3c Investment Income</b>					
Bank interest	19,938	5,779	547	26,264	19,084
Dividends etc	0	0	0	0	0
	<b>19,938</b>	<b>5,779</b>	<b>547</b>	<b>26,264</b>	<b>19,084</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
<b>3d Other incoming resources</b>					
Gain on disposal of fixed assets	0	0	0	0	0
Employers Allowance recovered	5,000	0	0	5,000	5,000
	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>

**4 ANALYSIS OF RESOURCES EXPENDED**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
<b>4a Rabbinic salary &amp; expenses</b>					
Salary	75,676	0	0	75,676	73,665
NI, pension and other on-costs	13,911	0	0	13,911	12,302
Expenses etc	3,659	0	0	3,659	2,973
	<b>93,246</b>	<b>0</b>	<b>0</b>	<b>93,246</b>	<b>88,940</b>

**NORTH WEST SURREY SYNAGOGUE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
<b>4b Education</b>					
Salaries and NI	43,257	10,322	0	53,579	54,557
Books and other costs	2,191	0	0	2,191	3,574
	<b>45,448</b>	<b>10,322</b>	<b>0</b>	<b>55,770</b>	<b>58,131</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
<b>4c Premises costs and insurance</b>					
Gas and electricity	6,972	0	0	6,972	6,507
Cleaning and housekeeping	7,732	0	0	7,732	7,441
Repairs and security	13,868	0	0	13,868	57,995
Insurance	10,030	0	0	10,030	8,449
	<b>38,602</b>	<b>0</b>	<b>0</b>	<b>38,602</b>	<b>80,392</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
<b>4d Administration costs</b>					
Salaries, fees and NI	28,357	0	0	28,357	27,075
Bank charges	433	0	0	433	167
Depreciation	9,112	0	0	9,112	8,696
Accountancy	1,300	0	0	1,300	1,300
Telephone	478	0	0	478	410
Postage	1,891	0	0	1,891	1,179
Stationery and photocopying	1,036	0	0	1,036	2,203
Software	1,754	0	0	1,754	3,279
Share and care	391	2,655	0	3,046	1,984
Sundry expenditure	217	0	0	217	899
	<b>44,969</b>	<b>2,655</b>	<b>0</b>	<b>47,624</b>	<b>47,192</b>

**5 DETAILS OF CERTAIN ITEMS OF EXPENDITURE**

	2025	2024
<b>5a Trustee Expenses</b>		
Number of Trustees who were paid expenses	0	0
Total amount paid	0	0
<b>5b Fees for examination or audit of accounts</b>		
Independent examiner's fees for reporting on the accounts	1,300	1,300
Other fees paid to the independent examiner	0	0

**6 PAID EMPLOYEES**

	2025	2024
<b>6a Staff costs</b>		
Gross wages, salaries and benefits in kind	140,664	138,033
Employer's national insurance costs	6,139	6,470
Pension costs	14,441	11,478
	<b>161,244</b>	<b>155,981</b>

**NORTH WEST SURREY SYNAGOGUE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**6b Average number of employees in the year**

	2025	2024
Full-time	1	1
Part-time	16	17
	17	18

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

1	1
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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	0	67,856	569,942
Additions	0	0	5,690	5,690
Disposals	0	0	0	0
Transfers	0	0	0	0
At end of the year	<b>502,086</b>	<b>0</b>	<b>73,546</b>	<b>575,632</b>

**7b Depreciation and impairment**

Basis	SL	SL	SL	
Rate	2%	50%	25%	Equipment
			10%	Furniture
At beginning of the year	214,336	0	48,099	262,435
Depreciation charge for year	4,492	0	4,620	9,112
Disposals	0	0	0	0
Transfers	0	0	0	0
At end of the year	<b>218,828</b>	<b>0</b>	<b>52,719</b>	<b>271,547</b>

**7c Net book value**

At beginning of the year	<b>287,750</b>	<b>0</b>	<b>19,757</b>	<b>307,507</b>
At end of the year	<b>283,258</b>	<b>0</b>	<b>20,827</b>	<b>304,085</b>

**8 DEBTORS AND PREPAYMENTS**

	2025 £	2024 £
Income tax recoverable	41,837	43,923
Prepaid insurance	6,017	5,620
Sundry debtors and prepayments	14,317	2,762
	<b>62,171</b>	<b>52,305</b>

**9 CREDITORS AND ACCRUALS**

	2025 £	2024 £
Subscriptions received in advance	27,936	26,253
Sundry creditors and accruals	46,247	16,297
	<b>74,183</b>	<b>42,550</b>

# NORTH WEST SURREY SYNAGOGUE

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

### 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
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
Funeral Scheme (incl JJBS)	Funeral scheme membership subscriptions
Other restricted funds	Small funds for specific purposes

#### 10b Movement of Restricted and Designated Funds

	Fund					Fund
	Balances				Gains and	Balances
	brought	Income	Expenditure	Transfers	Losses	carried
	forward					forward
Building fund	456,702	0	0	0	0	456,702
Charitable funds	1,287	16,579	16,586	0	0	1,280
Board of Deputies	2,925	3,358	3,170	0	0	3,113
Other restricted funds	34,139	25,084	23,887	(21,900)	0	13,436
	<b>495,053</b>	<b>45,021</b>	<b>43,643</b>	<b>(21,900)</b>	<b>0</b>	<b>474,531</b>
<b>Designated Funds</b>						
Building maintenance reserve	99,140	11,000	0	0	0	110,140
Special Projects fund	30,464	1,356	0	0	0	31,820
Harry Cohen L'Chaim Fund	19,339	1,017	162	(322)	0	19,872
Funeral Scheme	45,276	72,600	70,873	0	0	47,003
Other designated funds	92,420	26,300	7,355	(12,655)	0	98,710
	<b>286,639</b>	<b>112,273</b>	<b>78,390</b>	<b>(12,977)</b>	<b>0</b>	<b>307,545</b>
<b>Total funds</b>	<b>781,692</b>	<b>157,294</b>	<b>122,033</b>	<b>(34,877)</b>	<b>0</b>	<b>782,076</b>

#### 10c Transfers between funds

	2025	2024
From Unrestricted Funds to Building maintenance fund - Provision towards roofing repairs, rendering etc.	11,000	17,000
From Religion School General Fund to Education costs - Part cost of Senior Teacher	(10,000)	(13,500)
From L'Chaim Fund- Cost of Teacher for Judaism Essentials	(322)	(396)
Towards repairs	0	(34,000)
From Restricted Donations and Legacies - Towards repairs	0	(5,000)
Towards website revamp	0	(1,515)
Fund future part costs of Senior Teacher	(30,000)	0
From Share and Care Fund - To Share and Care expenses	0	(959)
From Solar Feed Fund - To Share and Care expenses	(2,655)	(1,025)
From JJBS to Funeral Fund - Towards Funeral Fund	(21,900)	0

**NORTH WEST SURREY SYNAGOGUE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**11 TRANSACTIONS WITH RELATED PARTIES**

	<u>2025</u>	<u>2024</u>
Movement for Reform Judaism - annual assessment	26,611	22,464

**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:

	<u>2025</u>	<u>2024</u>
Number of Trustees	0	1
Total Value	0	249

**NORTH WEST SURREY SYNAGOGUE**

England & Wales - Charity number 256232

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# Accounts

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**NORTH WEST SURREY SYNAGOGUE  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

# NORTH WEST SURREY SYNAGOGUE

## REPORT AND FINANCIAL STATEMENTS 31st MARCH 2024

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## NORTH WEST SURREY SYNAGOGUE

### Reference and administrative details

#### The Synagogue Council ( Board of Trustees )

Name		Appointed by:
Jennifer Jankel	President	AGM
Anne Sheppard	Co-Chair	AGM
Les Asher	Co-Chair	AGM
Jeremy Foreman	Vice Chair	AGM
Martin Motz	Vice Chair	AGM
Ben Snapper	Hon. Treasurer	AGM
Charlotte Hughes	Hon. Secretary	AGM
	Senior Warden	Not appointed
Retha Beerman		AGM
Philip Goldenberg		AGM
Elizabeth Lancemen		AGM
Vicki Freeman		AGM
Liz Sawyer		AGM
Marina Clowes		co-opted December 2023
Christine Richardson		co-opted December 2023

#### Custodian Trustees (for Synagogue freehold property)

SR Benjamin  
P Glicker  
J Traeger  
B Kramer Way

Minister	Rabbi Kath Vardi
Address	Horvath Close Rosslyn Park, Weybridge Surrey KT13 9QZ
Charity Commission No.	256232
Independent examiner	J Mendlesohn FCA DJM Accountants BLJ Limited 26 High Street Rickmansworth Hertfordshire, WD3 1ER
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 2024**

The Synagogue Council presents its report with the Synagogue's accounts for the year to 31 March 2024. The Synagogue's report and accounts will be laid before the members at the Annual General Meeting to be held on 1st December 2024.

#### **Structure, governance and management**

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 4 December 2022.

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 objectives 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 2024 (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:



B Snapper: Hon. Treasurer



A Sheppard: Co-Chair



L Asher: Co-Chair

Dated: 5th August 2024

## **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 2024, which are set out on pages 5 to 12.

### **Respective responsibilities of Trustees and examiner**

The charity's Trustees consider that an audit is not required for this year (under section 145 of the Charities Act 2011 (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 145(5)(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 130 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 BLJ Limited  
26 High Street  
Rickmansworth  
Hertfordshire,  
WD3 1ER

Dated: 01/10/2024

**NORTH WEST SURREY SYNAGOGUE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Subscriptions and donations	3a	216,576	8,927	50,664	276,167	278,831
Other activities	3b	13,995	2,295	0	16,290	9,003
Investments	3c	13,848	4,814	422	19,084	11,253
Other	3d	5,000	0	0	5,000	0
<b>Total incoming resources</b>		<b>249,419</b>	<b>16,036</b>	<b>51,086</b>	<b>316,541</b>	<b>299,087</b>
<b>EXPENDITURE ON:</b>						
<b>Direct charitable expenditure</b>						
Rabbinic salary and expenses	4a	88,940	0	0	88,940	92,425
Education	4b	44,235	13,896	0	58,131	51,344
Premises costs and insurance	4c	41,392	39,000	0	80,392	31,573
Administration costs	4d	43,693	3,499	0	47,192	45,524
Movement for Reform Judaism affiliation		22,464	0	0	22,464	26,523
Services and festivals		3,156	0	0	3,156	3,097
Board of Deputies		990	0	0	990	990
Fundraising costs		0	0	0	0	0
Charitable donations		0	0	32,244	32,244	19,461
Other direct charitable expenditure		0	36,070	3,583	39,653	42,838
<b>Total</b>		<b>244,870</b>	<b>92,465</b>	<b>35,827</b>	<b>373,162</b>	<b>313,775</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>4,549</b>	<b>(76,429)</b>	<b>15,259</b>	<b>(56,621)</b>	<b>(14,688)</b>
<b>Extraordinary item Employer Allowance recovered 2020 - 2022</b>		13,000	0	0	13,000	0
<b>Transfers between funds</b>	10	(17,000)	17,000	0	0	0
<b>Gains/(losses) on investment assets</b>		0	0	0	0	0
<b>NET MOVEMENT IN FUNDS</b>		<b>549</b>	<b>(59,429)</b>	<b>15,259</b>	<b>(43,621)</b>	<b>(14,688)</b>
Funds brought forward 1 April 2023		182,611	346,068	479,794	1,008,473	1,023,161
<b>FUNDS CARRIED FORWARD AT 31 MARCH 2024</b>		<b>183,160</b>	<b>286,639</b>	<b>495,053</b>	<b>964,852</b>	<b>1,008,473</b>

**NORTH WEST SURREY SYNAGOGUE**

**BALANCE SHEET AS AT 31 MARCH 2024**

	Notes	Total funds 2024 £	Total funds 2023 £
<b>Fixed assets</b>			
Tangible fixed assets	7	307,507	313,816
Investments		0	0
<b>Total fixed assets</b>		<b>307,507</b>	<b>313,816</b>
<b>Current assets</b>			
Debtors	8	52,305	77,478
Cash at bank and in hand		647,590	669,633
<b>Total current assets</b>		<b>699,895</b>	<b>747,111</b>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	9	42,550	52,454
<b>Net current assets</b>		<b>657,345</b>	<b>694,657</b>
<b>Total assets less current liabilities</b>		<b>964,852</b>	<b>1,008,473</b>
<b>Creditors: amounts falling due after one year</b>		<b>0</b>	<b>0</b>
<b>Net assets</b>		<b>964,852</b>	<b>1,008,473</b>
<b>Funds of the charity:</b>			
Restricted	10	495,053	479,794
Designated	10	286,639	346,068
Unrestricted		183,160	182,611
<b>Total charity funds</b>		<b>964,852</b>	<b>1,008,473</b>

Approved by the Board of Trustees (The Synagogue Council)  
on 5th August 2024 and signed on its behalf by:



B Snapper: Hon. Treasurer



A Sheppard: Co-Chair



L Asher: Co-Chair

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 2024

### 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 2011.

#### **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**

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 2024**

**3 ANALYSIS OF INCOMING RESOURCES**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
<b>3a Voluntary Income</b>					
Subscription income (net)	144,834	0	0	144,834	148,210
Prior year adjustment	0	0	0	0	0
Tax recovery on subscription income	40,041	0	0	40,041	53,982
Donations	29,098	3,301	28,031	60,430	55,197
Tax recovery on donations	2,603	526	5,246	8,375	11,660
Funeral Scheme	0	5,100	15,921	21,021	7,322
Board of Deputies excluding tax recovery	0	0	1,466	1,466	2,460
	<b>216,576</b>	<b>8,927</b>	<b>50,664</b>	<b>276,167</b>	<b>278,831</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
<b>3b Activities for generating funds</b>					
Education income	2,080	0	0	2,080	2,200
Synagogue magazine	70	0	0	70	165
Fundraising	3,083	0	0	3,083	750
Other	8,762	2,295	0	11,057	5,888
	<b>13,995</b>	<b>2,295</b>	<b>0</b>	<b>16,290</b>	<b>9,003</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
<b>3c Investment Income</b>					
Bank interest	13,848	4,814	422	19,084	11,253
Dividends etc	0	0	0	0	0
	<b>13,848</b>	<b>4,814</b>	<b>422</b>	<b>19,084</b>	<b>11,253</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
<b>3d Other incoming resources</b>					
Gain on disposal of fixed assets	0	0	0	0	0
Employers Allowance recovered	5,000	0	0	5,000	0
	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>

**4 ANALYSIS OF RESOURCES EXPENDED**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
<b>4a Rabbinic salary &amp; expenses</b>					
Salary	73,665	0	0	73,665	67,764
NI, pension and other on-costs	12,302	0	0	12,302	22,042
Expenses etc	2,973	0	0	2,973	2,619
	<b>88,940</b>	<b>0</b>	<b>0</b>	<b>88,940</b>	<b>92,425</b>

**NORTH WEST SURREY SYNAGOGUE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2024**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
<b>4b Education</b>					
Salaries and NI	40,661	13,896	0	54,557	47,066
Books and other costs	3,574	0	0	3,574	4,278
	<b>44,235</b>	<b>13,896</b>	<b>0</b>	<b>58,131</b>	<b>51,344</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
<b>4c Premises costs and insurance</b>					
Gas and electricity	6,507	0	0	6,507	5,341
Cleaning and housekeeping	7,441	0	0	7,441	6,185
Repairs and security	18,995	39,000	0	57,995	13,242
Insurance	8,449	0	0	8,449	6,805
	<b>41,392</b>	<b>39,000</b>	<b>0</b>	<b>80,392</b>	<b>31,573</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
<b>4d Administration costs</b>					
Salaries, fees and NI	27,075	0	0	27,075	26,888
Bank charges	167	0	0	167	42
Depreciation	8,696	0	0	8,696	9,320
Accountancy	1,300	0	0	1,300	1,300
Telephone	410	0	0	410	480
Postage	1,179	0	0	1,179	1,029
Stationery and photocopying	2,203	0	0	2,203	1,252
Software	1,764	1,515	0	3,279	2,058
Share and care	0	1,984	0	1,984	0
Sundry expenditure	899	0	0	899	3,155
	<b>43,693</b>	<b>3,499</b>	<b>0</b>	<b>47,192</b>	<b>45,524</b>

**5 DETAILS OF CERTAIN ITEMS OF EXPENDITURE**

	2024	2023
<b>5a Trustee Expenses</b>		
Number of Trustees who were paid expenses	0	0
Total amount paid	0	0

	2024	2023
<b>5b Fees for examination or audit of accounts</b>		
Independent examiner's fees for reporting on the accounts	1,300	1,300
Other fees paid to the independent examiner	0	0

**6 PAID EMPLOYEES**

	2024	2023
<b>6a Staff costs</b>		
Gross wages, salaries and benefits in kind	138,033	123,214
Employer's national insurance costs	6,470	6,128
Pension costs	11,478	22,506
	<b>155,981</b>	<b>151,848</b>

**NORTH WEST SURREY SYNAGOGUE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**6b Average number of employees in the year**

	2024	2023
Full-time	1	1
Part-time	17	18
	<u>18</u>	<u>19</u>

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

1	1
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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	0	65,469	567,555
Additions	0	0	2,387	2,387
Disposals	0	0	0	0
Transfers	0	0	0	0
At end of the year	<u>502,086</u>	<u>0</u>	<u>67,856</u>	<u>569,942</u>

**7b Depreciation and impairment**

Basis	SL	SL	SL	
Rate	2%	50%	25% Equipment 10% Furniture	
At beginning of the year	209,844	0	43,895	253,739
Depreciation charge for year	4,492	0	4,204	8,696
Disposals	0	0	0	0
Transfers	0	0	0	0
At end of the year	<u>214,336</u>	<u>0</u>	<u>48,099</u>	<u>262,435</u>

**7c Net book value**

At beginning of the year	<u>292,242</u>	<u>0</u>	<u>21,574</u>	<u>313,816</u>
At end of the year	<u>287,750</u>	<u>0</u>	<u>19,757</u>	<u>307,507</u>

**8 DEBTORS AND PREPAYMENTS**

	2024 £	2023 £
Income tax recoverable	43,923	71,627
Prepaid insurance	5,620	4,229
Sundry debtors and prepayments	2,762	1,622
	<u>52,305</u>	<u>77,478</u>

# NORTH WEST SURREY SYNAGOGUE

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
<b>9 CREDITORS AND ACCRUALS</b>		
Subscriptions received in advance	26,253	26,345
Sundry creditors and accruals	16,297	26,109
	<b>42,550</b>	<b>52,454</b>

## 10 RESTRICTED INCOME FUNDS

### 10a Funds held

<b>Fund name</b>	<b>Purpose</b>
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
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
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	Fund Balances carried forward
<b>Restricted Funds</b>						
Building fund	456,702	0	0	0	0	456,702
Charitable funds	1,893	31,638	32,244	0	0	1,287
Board of Deputies	3,403	3,105	3,583	0	0	2,925
Other restricted funds	17,796	23,326	6,983	0	0	34,139
	<b>479,794</b>	<b>58,069</b>	<b>42,810</b>	<b>0</b>	<b>0</b>	<b>495,053</b>
<b>Designated Funds</b>						
Building maintenance reserve	82,140	17,000	0	0	0	99,140
Special Projects fund	36,355	1,195	7,086	0	0	30,464
Harry Cohen L'Chaim Fund	51,501	2,234	34,396	0	0	19,339
Funeral Scheme	48,699	5,100	8,523	0	0	45,276
Other designated funds	127,373	14,389	(7,053)	(56,395)	0	92,420
	<b>346,068</b>	<b>39,918</b>	<b>42,952</b>	<b>(56,395)</b>	<b>0</b>	<b>286,639</b>
<b>Total funds</b>	<b>825,862</b>	<b>97,987</b>	<b>85,762</b>	<b>(56,395)</b>	<b>0</b>	<b>781,692</b>

### 10c Transfers between funds

	2024	2023
From Unrestricted Funds to Building maintenance fund - Provision towards roofing repairs, rendering etc.	17,000	25,000
From Religion School General Fund to Education costs - Part cost of Senior Teacher	(13,500)	(13,500)
From L'Chaim Fund- Cost of Teacher for Judaism Essentials	(396)	0
Towards repairs	(34,000)	0
From Restricted Donations and Legacies - For pension for Rabbi	0	(12,000)
Towards repairs	(5,000)	0
Towards website revamp	(1,515)	0
From Share and Care Fund - To Share and Care expenses	(959)	0
From Solar Feed Fund - To Share and Care expenses	(1,025)	0

**NORTH WEST SURREY SYNAGOGUE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**11 TRANSACTIONS WITH RELATED PARTIES**

	<u>2024</u>	<u>2023</u>
Movement for Reform Judaism - annual assessment	22,464	26,523

**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:

	<u>2024</u>	<u>2023</u>
Number of Trustees	1	2
Total Value	249	536

**NORTH WEST SURREY SYNAGOGUE**

England & Wales - Charity number 256232

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# Accounts

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**NORTH WEST SURREY SYNAGOGUE**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# NORTH WEST SURREY SYNAGOGUE

## REPORT AND FINANCIAL STATEMENTS 31st MARCH 2023

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Synagogue information	1
Report of the Synagogue Council	2 to 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 to 12

## NORTH WEST SURREY SYNAGOGUE

### Reference and administrative details

#### The Synagogue Council ( Board of Trustees )

Name		Appointed by:
Jennifer Jankel	President and Chair	AGM
Anna d'Olier	Vice Chair	AGM
Les Asher	Vice Chair	AGM
Neil Marcus	Vice Chair	AGM
Ben Snapper	Hon. Treasurer	AGM
Anne Sheppard	Hon. Secretary	AGM
Paul Glicker	Senior Warden	AGM
Liz Sawyer		AGM
Val Levy		AGM
Philip Goldenberg		AGM
Martin Motz		AGM
Vicki Freeman		AGM
Susie Blume		co-opted December 2021

#### Custodian Trustees (for synagogue freehold property)

SR Benjamin  
P Glicker  
J Traeger  
B Kramer Way

Minister	Rabbi Kath Vardi
Address	Horvath Close Rosslyn Park, Weybridge Surrey KT13 9QZ
Charity Commission No.	256232
Independent examiner	J Mendlesohn FCA DJM Accountants BLJ Limited 26 High Street Rickmansworth, Hertfordshire WD3 1ER
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 2023**

The Synagogue Council presents its report with the Synagogue's accounts for the year to 31 March 2023. The Synagogue's report and accounts will be laid before the members at the Annual General Meeting to be held on 3rd December 2023.

#### **Structure, governance and management**

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 4 December 2022.

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 objectives 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 2023 (Cont'd)**

**Future developments**

The Synagogue and community are committed to the maintenance and expansion of the religious, educational and charitable activities.

**Accounts**

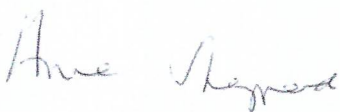
The Synagogue's accounts appear on pages 5 to 12 of this report.

The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the charity's Trustees:



B Snapper: Hon. Treasurer



A Sheppard: Co-Chair



L Asher: Co-Chair

Dated: 18th July 2023

# 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 2023, which are set out on pages 5 to 12.

## 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 BLJ Limited  
26 High Street  
Rickmansworth  
Hertfordshire,  
WD3 1ER

Dated: 19th October 2023

**NORTH WEST SURREY SYNAGOGUE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Subscriptions and donations	3a	239,810	11,876	27,145	278,831	260,981
Other activities	3b	8,657	346	0	9,003	7,993
Investments	3c	7,259	3,755	239	11,253	4,074
Other	3d	0	0	0	0	0
<b>Total incoming resources</b>		<b>255,726</b>	<b>15,977</b>	<b>27,384</b>	<b>299,087</b>	<b>273,048</b>
<b>EXPENDITURE ON:</b>						
<b>Direct charitable expenditure</b>						
Rabbinic salary and expenses	4a	80,425	12,000	0	92,425	75,127
Education	4b	37,844	13,500	0	51,344	46,196
Premises costs and insurance	4c	31,573	0	0	31,573	55,145
Administration costs	4d	45,524	0	0	45,524	37,323
Movement for Reform Judaism affiliation		26,523	0	0	26,523	19,369
Services and festivals		3,097	0	0	3,097	2,142
Board of Deputies		990	0	0	990	990
Fundraising costs		0	0	0	0	0
Charitable donations		0	0	19,461	19,461	16,241
Other direct charitable expenditure		0	30,586	12,252	42,838	54,661
<b>Total</b>		<b>225,976</b>	<b>56,086</b>	<b>31,713</b>	<b>313,775</b>	<b>307,194</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>29,750</b>	<b>(40,109)</b>	<b>(4,329)</b>	<b>(14,688)</b>	<b>(34,146)</b>
Transfers between funds	10	(25,000)	25,000	0	0	0
Gains/(losses) on investment assets		0	0	0	0	0
<b>NET MOVEMENT IN FUNDS</b>		<b>4,750</b>	<b>(15,109)</b>	<b>(4,329)</b>	<b>(14,688)</b>	<b>(34,146)</b>
Funds brought forward 1 April 2022		177,861	361,177	484,123	1,023,161	1,057,307
<b>FUNDS CARRIED FORWARD AT 31 MARCH 2023</b>		<b>182,611</b>	<b>346,068</b>	<b>479,794</b>	<b>1,008,473</b>	<b>1,023,161</b>

**NORTH WEST SURREY SYNAGOGUE**

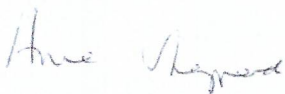
**BALANCE SHEET AS AT 31 MARCH 2023**

	Notes	Total funds 2023 £	Total funds 2022 £
<b>Fixed assets</b>			
Tangible fixed assets	7	313,816	303,017
Investments		0	0
<b>Total fixed assets</b>		<b>313,816</b>	<b>303,017</b>
<b>Current assets</b>			
Debtors	8	77,478	14,845
Cash at bank and in hand		669,633	746,081
<b>Total current assets</b>		<b>747,111</b>	<b>760,926</b>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	9	52,454	40,782
<b>Net current assets</b>		<b>694,657</b>	<b>720,144</b>
<b>Total assets less current liabilities</b>		<b>1,008,473</b>	<b>1,023,161</b>
<b>Creditors: amounts falling due after one year</b>		<b>0</b>	<b>0</b>
<b>Net assets</b>		<b>1,008,473</b>	<b>1,023,161</b>
<b>Funds of the charity:</b>			
Restricted	10	479,794	484,123
Designated	10	346,068	361,177
Unrestricted		182,611	177,861
<b>Total charity funds</b>		<b>1,008,473</b>	<b>1,023,161</b>

Approved by the Board of Trustees (The Synagogue Council)  
on 18th July 2023 and signed on its behalf by:



B Snapper: Hon. Treasurer



A Sheppard: Co-Chair



L Asher: Co-Chair

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 2023**

### **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**

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 2023**

**3 ANALYSIS OF INCOMING RESOURCES**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>3a Voluntary Income</b>					
Subscription income (net)	148,210	0	0	148,210	143,186
Prior year adjustment	0	0	0	0	0
Tax recovery on subscription income	53,982	0	0	53,982	22,876
Donations	35,117	4,196	15,884	55,197	82,456
Tax recovery on donations	2,501	4,558	4,601	11,660	5,340
Funeral Scheme	0	3,122	4,200	7,322	4,753
Board of Deputies excluding tax recovery	0	0	2,460	2,460	2,370
	<b>239,810</b>	<b>11,876</b>	<b>27,145</b>	<b>278,831</b>	<b>260,981</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>3b Activities for generating funds</b>					
Education income	2,200	0	0	2,200	2,790
Synagogue magazine	165	0	0	165	405
Fundraising	750	0	0	750	2,036
Other	5,542	346	0	5,888	2,762
	<b>8,657</b>	<b>346</b>	<b>0</b>	<b>9,003</b>	<b>7,993</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>3c Investment Income</b>					
Bank interest	7,259	3,755	239	11,253	4,074
Dividends etc	0	0	0	0	0
	<b>7,259</b>	<b>3,755</b>	<b>239</b>	<b>11,253</b>	<b>4,074</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
<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 2023 £	Total funds 2022 £
<b>4a Rabbinic salary &amp; expenses</b>					
Salary	67,764	0	0	67,764	64,642
NI, pension and other on-costs	10,042	12,000	0	22,042	7,045
Expenses etc	2,619	0	0	2,619	3,440
	<b>80,425</b>	<b>12,000</b>	<b>0</b>	<b>92,425</b>	<b>75,127</b>

**NORTH WEST SURREY SYNAGOGUE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>4b Education</b>					
Salaries and NI	33,566	13,500	0	47,066	44,556
Books and other costs	4,278	0	0	4,278	1,640
	<b>37,844</b>	<b>13,500</b>	<b>0</b>	<b>51,344</b>	<b>46,196</b>
	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>4c Premises costs and insurance</b>					
Gas and electricity	5,341	0	0	5,341	4,304
Cleaning and housekeeping	6,185	0	0	6,185	6,526
Repairs and security	13,242	0	0	13,242	37,406
Insurance	6,805	0	0	6,805	6,909
	<b>31,573</b>	<b>0</b>	<b>0</b>	<b>31,573</b>	<b>55,145</b>
	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>4d Administration costs</b>					
Salaries, fees and NI	26,888	0	0	26,888	24,396
Bank charges	42	0	0	42	0
Depreciation	9,320	0	0	9,320	7,305
Accountancy	1,300	0	0	1,300	1,300
Telephone	480	0	0	480	454
Postage	1,029	0	0	1,029	1,532
Stationery and photocopying	1,252	0	0	1,252	628
Software	2,058	0	0	2,058	1,657
Sundry expenditure	3,155	0	0	3,155	50
	<b>45,524</b>	<b>0</b>	<b>0</b>	<b>45,524</b>	<b>37,323</b>

**5 DETAILS OF CERTAIN ITEMS OF EXPENDITURE**

	2023	2022
<b>5a Trustee Expenses</b>		
Number of Trustees who were paid expenses	0	0
Total amount paid	0	0

	2023	2022
<b>5b Fees for examination or audit of accounts</b>		
Independent examiner's fees for reporting on the accounts	1,300	1,300
Other fees paid to the independent examiner	0	0

**6 PAID EMPLOYEES**

	2023	2022
<b>6a Staff costs</b>		
Gross wages, salaries and benefits in kind	123,214	116,754
Employer's national insurance costs	6,128	5,871
Pension costs	22,506	7,424
	<b>151,848</b>	<b>130,049</b>

**NORTH WEST SURREY SYNAGOGUE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**6b Average number of employees in the year**

	2023	2022
Full-time	1	1
Part-time	18	20
	<u>19</u>	<u>21</u>

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

1	1
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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	0	66,595	568,681
Additions	0	0	20,118	20,118
Disposals	0	0	(21,244)	(21,244)
Transfers	0	0	0	0
At end of the year	<u>502,086</u>	<u>0</u>	<u>65,469</u>	<u>567,555</u>

**7b Depreciation and impairment**

Basis	SL	SL	SL	
Rate	2%	50%	25% Equipment 10% Furniture	
At beginning of the year	205,352	0	60,312	265,664
Depreciation charge for year	4,492	0	4,827	9,319
Disposals	0	0	(21,244)	(21,244)
Transfers	0	0	0	0
At end of the year	<u>209,844</u>	<u>0</u>	<u>43,895</u>	<u>253,739</u>

**7c Net book value**

At beginning of the year	<u>296,734</u>	<u>0</u>	<u>6,283</u>	<u>303,017</u>
At end of the year	<u>292,242</u>	<u>0</u>	<u>21,574</u>	<u>313,816</u>

**8 DEBTORS AND PREPAYMENTS**

	2023 £	2022 £
Income tax recoverable	71,627	10,040
Prepaid insurance	4,229	3,785
Sundry debtors and prepayments	1,622	1,020
	<u>77,478</u>	<u>14,845</u>

**NORTH WEST SURREY SYNAGOGUE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
<b>9 CREDITORS AND ACCRUALS</b>		
Subscriptions received in advance	26,345	30,067
Sundry creditors and accruals	26,108	10,715
	<b>52,454</b>	<b>40,782</b>

**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
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
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	1,863	19,491	19,461	0	0	1,893
Board of Deputies	5,805	3,454	5,856	0	0	3,403
Other restricted funds	19,753	26,302	28,259	0	0	17,796
	<b>484,123</b>	<b>49,247</b>	<b>53,576</b>	<b>0</b>	<b>0</b>	<b>479,794</b>
<b>Designated Funds</b>						
Building maintenance reserve	57,140	25,000	0	0	0	82,140
Special Projects fund	35,726	629	0	0	0	36,355
Harry Cohen L'Chaim Fund	50,609	892	0	0	0	51,501
Funeral Scheme	49,124	3,122	3,547	0	0	48,699
Other designated funds	168,578	32,334	48,039	(25,500)	0	127,373
	<b>361,177</b>	<b>61,977</b>	<b>51,586</b>	<b>(25,500)</b>	<b>0</b>	<b>346,068</b>
<b>Total funds</b>	<b>845,300</b>	<b>111,224</b>	<b>105,162</b>	<b>(25,500)</b>	<b>0</b>	<b>825,862</b>

**10c Transfers between funds**

	2023	2022
From Unrestricted Funds to Building maintenance fund - Provision towards roofing repairs, rendering etc.	25,000	0
From Religion School General Fund to Education costs - Part cost of Senior Teacher	(13,500)	(12,860)
From Restricted Donations and Legacies - For pension for Rabbi	(12,000)	0

**NORTH WEST SURREY SYNAGOGUE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**11 TRANSACTIONS WITH RELATED PARTIES**

	<u>2023</u>	<u>2022</u>
Movement for Reform Judaism - annual assessment	26,523	19,369

**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	536	801

**NORTH WEST SURREY SYNAGOGUE**

England & Wales - Charity number 256232

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# Accounts

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**NORTH WEST SURREY SYNAGOGUE  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

# NORTH WEST SURREY SYNAGOGUE

## REPORT AND FINANCIAL STATEMENTS 31st MARCH 2022

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Synagogue information	1
Report of the Synagogue Council	2 to 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 to 12

## NORTH WEST SURREY SYNAGOGUE

### Reference and administrative details

#### The Synagogue Council ( Board of Trustees )

Name		Appointed by:
Jennifer Jankel	President and Chair	AGM
Anna d'Olier	Vice Chair	AGM
Les Asher	Vice Chair	AGM
Neil Marcus	Vice Chair	AGM
Ben Snapper	Hon. Treasurer	AGM
Anne Sheppard	Hon. Secretary	AGM
Paul Glicker	Senior Warden	AGM
Liz Sawyer		AGM
Val Levy		AGM
Philip Goldenberg		AGM
Martin Motz		AGM
Vicki Freeman		AGM
Susie Blume		co-opted December 2021

#### Custodian Trustees (for synagogue freehold property)

SR Benjamin  
P Glicker  
J Traeger  
B Kramer Way

Minister	Rabbi Kath Vardi
Address	Horvath Close Rosslyn Park, Weybridge Surrey KT13 9QZ
Charity Commission No.	256232
Independent examiner	J Mendlesohn FCA DJM Accountants BLJ Limited 5 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 2022**

The Synagogue Council presents its report with the Synagogue's accounts for the year to 31 March 2022. The Synagogue's report and accounts will be laid before the members at the Annual General Meeting to be held on **4th December 2022**.

#### **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 2022 (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:



B Snapper: Hon Treasurer



J Jankel: Chair

Dated 2nd August 2022

## **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 2022, which are set out on pages 5 to 12.

### **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 BLJ Limited  
5 Stirling Court Yard,  
Stirling Way,  
Borehamwood,  
Hertfordshire,  
WD6 2FX

Dated:

**NORTH WEST SURREY SYNAGOGUE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Subscriptions and donations	3a	206,173	33,902	20,906	260,981	269,110
Other activities	3b	6,514	1,479	0	7,993	17,915
Investments	3c	2,353	1,639	82	4,074	6,968
Other	3d	0	0	0	0	0
<b>Total incoming resources</b>		<b>215,040</b>	<b>37,020</b>	<b>20,988</b>	<b>273,048</b>	<b>293,993</b>
<b>EXPENDITURE ON:</b>						
<b>Direct charitable expenditure</b>						
Rabbinic salary & expenses	4a	75,127	0	0	75,127	73,474
Education	4b	33,336	0	0	33,336	34,873
Premises costs and insurance	4c	55,145	0	0	55,145	26,203
Administration costs	4d	37,323	0	0	37,323	36,946
Movement for Reform Judaism affiliation		19,369	0	0	19,369	20,098
Services and festivals		2,142	0	0	2,142	1,806
Board of Deputies		990	0	0	990	990
Fundraising costs		0	0	0	0	0
Charitable donations		0	0	16,241	16,241	20,567
Other direct charitable expenditure		0	54,661	0	54,661	120,487
<b>Total</b>		<b>223,432</b>	<b>54,661</b>	<b>16,241</b>	<b>294,334</b>	<b>335,444</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(8,392)</b>	<b>(17,641)</b>	<b>4,747</b>	<b>(21,286)</b>	<b>(41,451)</b>
<b>Transfers between funds</b>	10		(12,860)	0	(12,860)	(7,574)
<b>Gains/(losses) on investment assets</b>						
<b>NET MOVEMENT IN FUNDS</b>		<b>(8,392)</b>	<b>(30,501)</b>	<b>4,747</b>	<b>(34,146)</b>	<b>(49,025)</b>
Funds brought forward 1 April 2021		186,253	391,678	479,376	1,057,307	1,106,333
<b>FUNDS CARRIED FORWARD AT 31 MARCH 2022</b>		<b>177,861</b>	<b>361,177</b>	<b>484,123</b>	<b>1,023,161</b>	<b>1,057,308</b>

**NORTH WEST SURREY SYNAGOGUE**

**BALANCE SHEET AS AT 31 MARCH 2022**

	Notes	Total funds 2022 £	Total funds 2021 £
<b>Fixed assets</b>			
Tangible fixed assets	7	303,017	303,384
Investments		0	0
<b>Total fixed assets</b>		<b>303,017</b>	<b>303,384</b>
<b>Current assets</b>			
Debtors	8	14,845	34,091
Cash at bank and in hand		746,081	783,042
<b>Total current assets</b>		<b>760,926</b>	<b>817,133</b>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	9	40,782	63,210
<b>Net current assets</b>		<b>720,144</b>	<b>753,923</b>
<b>Total assets less current liabilities</b>		<b>1,023,161</b>	<b>1,057,307</b>
<b>Creditors: amounts falling due after one year</b>		<b>0</b>	<b>0</b>
<b>Net assets</b>		<b>1,023,161</b>	<b>1,057,307</b>
<b>Funds of the charity:</b>			
Restricted	10	484,123	479,376
Designated	10	361,177	391,678
Unrestricted		177,861	186,253
<b>Total charity funds</b>		<b>1,023,161</b>	<b>1,057,307</b>

Approved by the Board of Trustees (The Synagogue Council)  
on 2nd August 2022 and signed on its behalf by:



B Snapper: Hon. Treasurer



J Jankel: 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 2022**

### **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 2022**

**3 ANALYSIS OF INCOMING RESOURCES**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
<b>3a Voluntary Income</b>					
Subscription Income (net)	143,186	0	0	143,186	138,850
Prior year adjustment	0			0	11,241
Tax recovery on subscription income	22,876	0	0	22,876	30,652
Donations and gifts	40,111	25,027	17,318	82,456	51,029
Tax recovery on donations and gifts		875	4,465	5,340	6,675
Funeral Scheme	0	8,000	(3,247)	4,753	28,338
Board of Deputies excluding tax recovery	0	0	2,370	2,370	2,325
	<b>206,173</b>	<b>33,902</b>	<b>20,906</b>	<b>260,981</b>	<b>269,110</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
<b>3b Activities for generating funds</b>					
Education income	2,790	0	0	2,790	2,465
Synagogue magazine	405	0	0	405	605
Fundraising	2,036	0	0	2,036	8,311
Other	1,283	1,479	0	2,762	6,534
	<b>6,514</b>	<b>1,479</b>	<b>0</b>	<b>7,993</b>	<b>17,915</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
<b>3c Investment Income</b>					
Bank Interest	2,353	1,639	82	4,074	6,968
Dividends etc		0	0		
	<b>2,353</b>	<b>1,639</b>	<b>82</b>	<b>4,074</b>	<b>6,968</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
<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 2022 £	Total funds 2021 £
<b>4a Rabbinic salary &amp; expenses</b>					
Salary	64,642	0	0	64,642	60,529
NI, pension and other on-costs	7,045	0	0	7,045	9,932
Expenses etc	3,440	0	0	3,440	3,013
	<b>75,127</b>	<b>0</b>	<b>0</b>	<b>75,127</b>	<b>73,474</b>

**NORTH WEST SURREY SYNAGOGUE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
<b>4b Education</b>					
Salaries and NI	31,696	12,860	0	44,556	40,696
Books and other costs	1,640	0	0	1,640	1,751
	<b>33,336</b>	<b>12,860</b>	<b>0</b>	<b>46,196</b>	<b>42,447</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
<b>4c Premises costs and insurance</b>					
Gas & Electricity	4,304	0	0	4,304	3,465
Cleaning & Housekeeping	6,526	0	0	6,526	5,318
Repairs and security	37,406	0	0	37,406	96,137
Insurance	6,909	0	0	6,909	6,963
	<b>55,145</b>	<b>0</b>	<b>0</b>	<b>55,145</b>	<b>111,883</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
<b>4d Administration costs</b>					
Salaries, fees and NI	24,396	0	0	24,396	24,284
Bank charges	0	0	0	0	101
Depreciation	7,305	0	0	7,305	6,211
Accountancy	1,300	0	0	1,300	1,300
Telephone	454	0	0	454	709
Postage	1,532	0	0	1,532	1,316
Stationery & photocopying	628	0	0	628	1,269
Software	1,657	0	0	1,657	1,581
Sundry expenditure	50	0	0	50	175
	<b>37,323</b>	<b>0</b>	<b>0</b>	<b>37,323</b>	<b>36,946</b>

**5 DETAILS OF CERTAIN ITEMS OF EXPENDITURE**

	2022	2021
<b>5a Trustee Expenses</b>		
Number of trustees who were paid expenses	0	0
Total amount paid	0	0

	2022	2021
<b>5b Fees for examination or audit of accounts</b>		
Independent examiner's fees for reporting on the accounts	1,300	1,300
Other fees paid to the independent examiner	0	0

**6 PAID EMPLOYEES**

	2022	2021
<b>6a Staff costs</b>		
Gross wages, salaries and benefits in kind	116,754	112,993
Employer's national insurance costs	5,871	5,157
Pension Costs	7,424	7,151
	<b>130,049</b>	<b>125,301</b>

**NORTH WEST SURREY SYNAGOGUE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**6b Average number of employees in the year**

	2022	2021
Full-time	1	1
Part-time	20	14
	<u>21</u>	<u>15</u>

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

1	1
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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	0	59,657	561,743
Additions	0	0	6,938	6,938
Disposals	0	0	0	0
Transfers	0	0	0	0
At end of the year	<u>502,086</u>	<u>0</u>	<u>66,595</u>	<u>568,681</u>

**7b Depreciation and impairment**

Basis	SL	SL	SL	
Rate	2%	50%	25% Equipment 10% Furniture	
At beginning of the year	200,860	0	57,499	258,359
Depreciation charge for year	4,492	0	2,813	7,305
Disposals	0	0	0	0
Transfers	0	0	0	0
At end of the year	<u>205,352</u>	<u>0</u>	<u>60,312</u>	<u>265,664</u>

**7c Net book value**

At beginning of the year	<u>301,226</u>	<u>0</u>	<u>2,158</u>	<u>303,384</u>
At end of the year	<u>296,734</u>	<u>0</u>	<u>6,283</u>	<u>303,017</u>

**8 DEBTORS AND PREPAYMENTS**

	2022 £	2021 £
Income tax recoverable	10,040	23,404
Prepaid insurance	3,784	3,914
Sundry debtors and prepayments	1,020	6,773
	<u>14,845</u>	<u>34,091</u>

# NORTH WEST SURREY SYNAGOGUE

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

9 CREDITORS AND ACCRUALS	2022 £	2021 £
Subscriptions received in advance	30,067	44,199
Sundry creditors and accruals	10,715	19,011
	<b>40,782</b>	<b>63,210</b>

## 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
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
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	1,857	16,247	16,241	0	0	1,863
Board of Deputies	2,899	2,906	0	0	0	5,805
Other restricted funds	17,918	25,642	23,807	0	0	19,753
	<b>479,376</b>	<b>44,795</b>	<b>40,048</b>	<b>0</b>	<b>0</b>	<b>484,123</b>
<b>Designated Funds</b>						
Building maintenance reserve	57,140	0	0	0	0	57,140
Special Projects fund	35,507	219	0	0	0	35,726
Harry Cohen L'Chaim Fund	60,250	359	10,000	0	0	50,609
Funeral Scheme	42,017	8,000	893	0	0	49,124
Other designated funds	196,764	28,442	43,768	(12,860)	0	168,578
	<b>391,678</b>	<b>37,020</b>	<b>54,661</b>	<b>(12,860)</b>	<b>0</b>	<b>361,177</b>
Total funds	871,054	81,815	94,709	(12,860)	0	845,300

### 10c Transfers between funds

	2022	2021
From Unrestricted Funds to Building maintenance fund - provision towards roofing repairs, rendering etc.	0	39,926
From Religion School General Fund to Education costs - Part cost of Senior Teacher	(12,860)	(7,574)

**NORTH WEST SURREY SYNAGOGUE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**11 TRANSACTIONS WITH RELATED PARTIES**

	<u>2022</u>	<u>2021</u>
Movement for Reform Judaism - annual assessment	19,369	20,098

**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	1
Total Value	801	845

**NORTH WEST SURREY SYNAGOGUE**

England & Wales - Charity number 256232

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# Accounts

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**NORTH WEST SURREY SYNAGOGUE  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

# **NORTH WEST SURREY SYNAGOGUE**

## **REPORT AND FINANCIAL STATEMENTS 31st MARCH 2021**

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<b>Independent examiner's report</b>	<b>4</b>
<b>Statement of financial activities</b>	<b>5</b>
<b>Balance sheet</b>	<b>6</b>
<b>Notes to the accounts</b>	<b>7 to 12</b>

# **NORTH WEST SURREY SYNAGOGUE**

## **Reference and administrative details**

### **The Synagogue Council ( Board of Trustees )**

<b>Name</b>		<b>Appointed by:</b>
Jennifer Jankel	<b>President and Chair</b>	<b>AGM</b>
Anna d'Olier	<b>Vice Chair</b>	<b>AGM</b>
Ben Snapper	<b>Hon. Treasurer</b>	<b>AGM</b>
Anne Sheppard	<b>Hon. Secretary</b>	<b>AGM</b>
Paul Glicker	<b>Senior Warden</b>	<b>AGM</b>
Les Asher		<b>AGM</b>
Linnea Woolfson		<b>AGM</b>
Liz Sawyer		<b>AGM</b>
Jonathan Ralston		<b>AGM</b>
Val Levy		<b>AGM</b>
Neil Marcus		<b>AGM</b>
Philip Goldenberg		<b>AGM</b>

### **Custodian Trustees (for synagogue assets)**

SR Benjamin  
P Glicker  
J Traeger

<b>Minister</b>	<b>Rabbi Kath Vardi</b>
<b>Address</b>	<b>Horvath Close Rosslyn Park, Weybridge Surrey KT13 9QZ</b>
<b>Charity Commission No.</b>	<b>256232</b>
<b>Independent examiner</b>	<b>J Mendlesohn FCA DJM Accountants BLJ Limited 5 Stirling Court Yard, Stirling Way, Borehamwood, Hertfordshire, WD6 2FX</b>
<b>Bankers</b>	<b>Lloyds TSB Weybridge, Surrey</b>

**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 2021**

The Synagogue Council presents its report with the Synagogue's accounts for the year to 31 March 2021. The Synagogue's report and accounts will be laid before the members at the Annual General Meeting to be held on **28 November 2021**.

#### **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 on their own to cover its standard costs (which are carefully managed). In 2020/21 there were exceptional costs relating to building maintenance that were met from the building maintenance fund.

All funds continue to show surpluses.

**NORTH WEST SURREY SYNAGOGUE**

**REPORT OF THE SYNAGOGUE COUNCIL  
FOR THE YEAR ENDED 31 MARCH 2021 (Cont'd)**

**Future developments**

The Synagogue and community are committed to the maintenance and expansion of the religious, educational and charitable activities.

**Accounts**

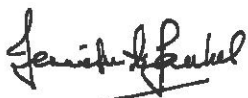
The Synagogue's accounts appear on pages 5 to 12 of this report.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:



B Snapper: Hon Treasurer



J Jankel: Chair

Dated 26 July 2021

## **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 2021, which are set out on pages 5 to 12.

### **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 BLJ Limited  
5 Stirling Court Yard,  
Stirling Way,  
Borehamwood,  
Hertfordshire,  
WD6 2FX

Dated: 15/10/2021

**NORTH WEST SURREY SYNAGOGUE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Subscriptions and donations	3a	212,702	32,138	24,270	269,110	270,336
Other activities	3b	13,239	4,676	0	17,915	20,810
Investments	3c	4,169	2,799	0	6,968	10,250
Other	3d	0	0	0	0	0
<b>Total Incoming resources</b>		<b>230,110</b>	<b>39,613</b>	<b>24,270</b>	<b>293,993</b>	<b>301,396</b>
<b>EXPENDITURE ON:</b>						
<b>Direct charitable expenditure</b>						
Rabbinic salary & expenses	4a	73,474	0	0	73,474	75,959
Education	4b	34,873	0	0	34,873	26,858
Premises costs and insurance	4c	26,203	0	0	26,203	27,520
Administration costs	4d	36,946	0	0	36,946	44,292
Movement for Reform Judaism affiliation		20,098	0	0	20,098	25,087
Services and festivals		1,806	0	0	1,806	1,286
Board of Deputies		990	0	0	990	990
Fundraising costs		0	0	0	0	4,152
Charitable donations		0	0	20,567	20,567	16,086
Other direct charitable expenditure		0	114,098	6,389	120,487	63,382
<b>Total</b>		<b>194,390</b>	<b>114,098</b>	<b>26,956</b>	<b>335,444</b>	<b>285,612</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>35,720</b>	<b>(74,485)</b>	<b>(2,686)</b>	<b>(41,451)</b>	<b>15,784</b>
<b>Transfers between funds</b>	10	(35,000)	27,426	0	(7,574)	0
<b>Gains/(losses) on Investment assets</b>						
<b>NET MOVEMENT IN FUNDS</b>		<b>720</b>	<b>(47,059)</b>	<b>(2,686)</b>	<b>(49,025)</b>	<b>15,784</b>
Funds brought forward 1 April 2020		185,533	456,656	464,144	1,106,333	1,090,549
<b>FUNDS CARRIED FORWARD AT 31 MARCH 2021</b>		<b>186,253</b>	<b>409,597</b>	<b>461,458</b>	<b>1,057,308</b>	<b>1,106,333</b>

**NORTH WEST SURREY SYNAGOGUE**

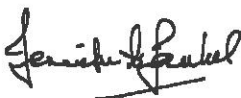
**BALANCE SHEET AS AT 31 MARCH 2021**

	Notes	Total funds 2021 £	Total funds 2020 £
<b>Fixed assets</b>			
Tangible fixed assets	7	302,184	308,394
Investments		0	0
<b>Total fixed assets</b>		<b>302,184</b>	<b>308,394</b>
<b>Current assets</b>			
Debtors	8	34,091	27,627
Cash at bank and in hand		783,042	819,207
<b>Total current assets</b>		<b>817,133</b>	<b>846,834</b>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	9	62,009	48,895
<b>Net current assets</b>		<b>755,124</b>	<b>797,939</b>
<b>Total assets less current liabilities</b>		<b>1,057,308</b>	<b>1,106,333</b>
Creditors: amounts falling due after one year		0	0
<b>Net assets</b>		<b>1,057,308</b>	<b>1,106,333</b>
<b>Funds of the charity:</b>			
Restricted	10	461,458	464,144
Designated	10	409,597	456,656
Unrestricted		186,253	185,533
<b>Total charity funds</b>		<b>1,057,308</b>	<b>1,106,333</b>

Approved by the Board of Trustees (The Synagogue Council)  
on 26 July 2021 and signed on its behalf by:



B Snapper: Hon. Treasurer



J Jankel: 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 2021**

### **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 2021**

**3 ANALYSIS OF INCOMING RESOURCES**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
<b>3a Voluntary Income</b>					
Subscription Income (net)	138,850	0	0	138,850	125,564
Prior year adjustment	11,241			11,241	0
Tax recovery on subscription income	30,652	0	0	30,652	33,983
Donations and gifts	29,781	3,800	17,448	51,029	54,560
Tax recovery on donations and gifts	2,178	0	4,497	6,675	8,076
Funeral Scheme	0	28,338	0	28,338	45,613
Board of Deputies excluding tax recovery	0	0	2,325	2,325	2,539
	<b>212,702</b>	<b>32,138</b>	<b>24,270</b>	<b>269,110</b>	<b>270,335</b>
<b>3b Activities for generating funds</b>					
Education Income	2,465	0	0	2,465	2,231
Synagogue magazine	605	0	0	605	200
Services		0	0	0	0
Fundraising	8,311	0	0	8,311	9,958
Other	1,858	4,676	0	6,534	8,421
	<b>13,239</b>	<b>4,676</b>	<b>0</b>	<b>17,915</b>	<b>20,810</b>
<b>3c Investment Income</b>					
Bank Interest	4,169	2,799	0	6,968	10,250
Dividends etc		0	0		
	<b>4,169</b>	<b>2,799</b>	<b>0</b>	<b>6,968</b>	<b>10,250</b>
<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>

**NORTH WEST SURREY SYNAGOGUE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**4 ANALYSIS OF RESOURCES EXPENDED**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
<b>4a Rabbinic salary &amp; expenses</b>					
Salary	60,529	0	0	60,529	59,631
NI, pension and other on-costs	9,933	0	0	9,933	9,983
Expenses etc	3,013	0	0	3,013	6,345
	<b>73,474</b>	<b>0</b>	<b>0</b>	<b>73,474</b>	<b>75,959</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
<b>4b Education</b>					
Salaries and NI	33,122	7,574	0	40,695	23,737
Books and other costs	1,751	0	0	1,751	3,202
	<b>34,873</b>	<b>7,574</b>	<b>0</b>	<b>42,447</b>	<b>26,939</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
<b>4c Premises costs and Insurance</b>					
Gas & Electricity	3,465	0	0	3,465	5,644
Cleaning & Housekeeping	5,318	0	0	5,318	6,057
Repairs and security	10,457	0	85,680	96,137	8,488
Insurance	6,963	0	0	6,963	7,331
	<b>26,203</b>	<b>0</b>	<b>85,680</b>	<b>111,883</b>	<b>27,520</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
<b>4d Administration costs</b>					
Salaries, fees and NI	24,284	0	0	24,284	21,156
Bank charges	101	0	0	101	463
Depreciation	6,211	0	0	6,211	10,239
Accountancy	1,300	0	0	1,300	1,200
Telephone	709	0	0	709	1,335
Postage	1,316	0	0	1,316	2,760
Stationary & photocopying	1,269	0	0	1,269	1,872
Synagogue magazine	0	0	0	0	1,665
Conference costs	0	0	0	0	0
Software	1,581	0	0	1,581	1,478
Sundry expenditure	175	0	0	175	2,124
	<b>36,946</b>	<b>0</b>	<b>0</b>	<b>36,946</b>	<b>44,292</b>

**5 DETAILS OF CERTAIN ITEMS OF EXPENDITURE**

	2021	2020
<b>5a Trustee Expenses</b>		
Number of trustees who were paid expenses	0	0
Total amount paid	0	0

	2021	2020
<b>5b Fees for examination or audit of accounts</b>		
Independent examiner's fees for reporting on the accounts	1,300	1,200
Other fees paid to the independent examiner	0	0

**NORTH WEST SURREY SYNAGOGUE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**6 PAID EMPLOYEES**

**6a Staff costs**

	2021	2020
Gross wages, salaries and benefits in kind	112,993	96,215
Employer's national insurance costs	5,157	3,980
Pension Costs	7,151	6,629
	<u>125,301</u>	<u>106,824</u>

**6b Average number of employees in the year**

	2021	2020
Full-time	1	1
Part-time	14	14
	<u>15</u>	<u>15</u>

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

1	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	0	59,657	561,743
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>59,657</u>	<u>561,743</u>

**7b Depreciation and Impairment**

Basis Rate	SL 2%	SL 50%	SL 25% Equipment 10% Furniture	
At beginning of the year	197,057	0	56,292	253,349
Depreciation charge for year	5,003	0	1,207	6,210
Disposals	0	0	0	0
Transfers	0	0	0	0
At end of the year	<u>202,060</u>	<u>0</u>	<u>57,499</u>	<u>259,559</u>

**7c Net book value**

At beginning of the year	<u>305,029</u>	<u>0</u>	<u>3,365</u>	<u>308,394</u>
At end of the year	<u>300,026</u>	<u>0</u>	<u>2,158</u>	<u>302,184</u>

**NORTH WEST SURREY SYNAGOGUE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020
	£	£
<b>8 DEBTORS AND PREPAYMENTS</b>		
Income tax recoverable	23,404	22,406
Prepaid insurance	3,913	4,305
Sundry debtors and prepayments	6,773	916
	<b>34,091</b>	<b>27,627</b>

**NORTH WEST SURREY SYNAGOGUE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020
	£	£
<b>9 CREDITORS AND ACCRUALS</b>		
Subscriptions received in advance	44,199	37,297
Sundry creditors and accruals	17,810	11,598
	<b>62,009</b>	<b>48,895</b>

**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	1,053	21,371	20,567	0	0	1,857
Board of Deputies	6,389	2,899	6,389	0	0	2,899
	<b>464,144</b>	<b>24,270</b>	<b>26,956</b>	<b>0</b>	<b>0</b>	<b>461,458</b>
<b>Designated Funds</b>						
Building maintenance reserve	102,894	0	85,680	39,926	0	57,140
Beautification fund	2,361	0	0	(2,361)	0	0
Special Projects fund	35,181	326	0	0	0	35,507
Harry Cohen L'Chaim Fund	59,696	554	0	0	0	60,250
Vision2020 I/O Fund	2,541	24	0	(2,565)	0	0
Funeral Scheme (incl JJBS)	44,573	28,338	25,490	0	0	47,421
Other designated funds	209,409	10,847	3,404	(7,574)	0	209,278
	<b>456,655</b>	<b>40,089</b>	<b>114,574</b>	<b>27,426</b>	<b>0</b>	<b>409,596</b>
<b>Total funds</b>	<b>920,799</b>	<b>64,359</b>	<b>141,530</b>	<b>27,426</b>	<b>0</b>	<b>871,054</b>

**NORTH WEST SURREY SYNAGOGUE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2021**

<b>10c Transfers between funds</b>	<u>2021</u>	<u>2020</u>
From Unrestricted Funds to Building maintenance fund - provision towards roofing repairs, rendering etc.	39,926	0
From Religion School General Fund to Education costs - Part cost of Senior Teacher	(7,574)	0

**11 TRANSACTIONS WITH RELATED PARTIES**

	<u>2021</u>	<u>2020</u>
Movement for Reform Judaism - annual assessment	20,098	25,087

**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	1	2
Total Value	845	3,086