

**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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## 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**

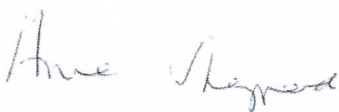
The Synagogue's accounts appear on pages 5 to 12 of this report.

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>
<b>Transfers between funds</b>	10	(25,000)	25,000	0	0	0
<b>Gains/(losses) on investment assets</b>		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

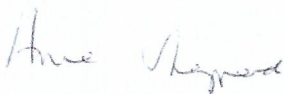
## BALANCE SHEET AS AT 31 MARCH 2023

	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



**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.

	<u>1</u>	<u>1</u>
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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

### 9 CREDITORS AND ACCRUALS

Subscriptions received in advance  
Sundry creditors and accruals

2023	2022
£	£
26,345	30,067
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