

# KINGSTON LIBERAL SYNAGOGUE

England & Wales · Charity number 270792

## Details

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**Other names** K L S

**Status** Registered

**Legal form** Other

**Registered** 1976-03-18

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

## Contact

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**Address** Kingston Liberal Synagogue  
Rushett Road  
Thames Ditton  
KT7 0UX

**Phone** 02083987400

**Email** [office@klsonline.org](mailto:office@klsonline.org)

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

## Activities

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**Objects:** 1. TO ADVANCE LIBERAL JUDAISM; 2. TO PROVIDE, ARRANGE AND CONDUCT RELIGIOUS EDUCATION; AND 3. TO PURSUE ANY OTHER CHARITABLE PURPOSE.

**Activities:** To advance Liberal Judaism, to provide, arrange and conduct religious education and to pursue any other charitable purpose. Provide and maintain a Synagogue, conduct religious services and within this environment provide education to adults and children. Involve the Synagogue actively in the life of the local community and provide and promote interfaith co-operation within the local community.

## Classification

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- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** IN PRACTICE ROYAL BOROUGH OF KINGSTON UPON THAMES
- Kingston Upon Thames
- Surrey

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£307,600	£240,996	-	-
2023-12-31	£265,901	£236,831	-	-
2022-12-31	£209,878	£228,410	-	-
2021-12-31	£165,722	£164,367	-	-
2020-12-31	£180,947	£151,800	-	-

## Trustees

Name	Role	Appointed
<b>Steven Farrer</b>	Chair	2025-05-11
Barbara Richards		2023-06-11
Brian Plaskow		2019-10-01
Dr Alexander Heinz		2024-05-12
Emily Zinkin		2025-05-11
Joshua Wuggenig		2025-04-07
Philip Hyman		2022-09-05
Raymond Stone		2025-06-08
Robyn May Harris		2024-05-12
Sara Alston		2024-12-02
Shimon Morad		2024-05-12
Tina Higgins		2020-09-05

**KINGSTON LIBERAL SYNAGOGUE**

England & Wales - Charity number 270792

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# Accounts

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# **KINGSTON LIBERAL SYNAGOGUE**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Charity No: 270792**

# KINGSTON LIBERAL SYNAGOGUE

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# KINGSTON LIBERAL SYNAGOGUE

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2024

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### Trustees from 1 January 2024 to the date of this report

**Chair:** Craig Simmons (co-Chair until 11 May 2025)  
Rebecca Singerman-Knight (co-Chair until 11 May 2025)  
Steve Farrer (Chair from 11 May 2025)

**Deputy Chair:** Sara Alston (trustee from 2 December 2024, Deputy Chair from 11 May 2025)

**Secretary:** Louisa Michelson (until 12 May 2024)  
Tina Higgins (from 11 May 2025)

**Treasurer:** Philip Hyman

**Others:** Philip Lyons (until 19 April 2025)  
Brian Plaskow  
Nicola Claire (until 6 April 2025)  
Barbara Richards  
Robyn Harris (from 12 May 2024)  
Alexander Heinz (from 12 May 2024)  
Shimon Morad (from 12 May 2024)  
Joshua Wuggenig (from 7 April 2025)  
Emily Zinkin (from 11 May 2025)  
Ray Stone (from 8 June 2025)

**Charity registered number** 270792

**Principal Office** Rushett Road  
Long Ditton  
Surrey  
KT7 0UX

**Independent Examiner** Jason Foxwell  
independent-examiner.net  
12 Hillbourne Road  
Poole  
Dorset  
BH17 7JB

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

# KINGSTON LIBERAL SYNAGOGUE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2024. Legal and administrative information set out on page 1 forms part of this report.

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1- January 2019).

### OBJECTS AND ACTIVITIES

- a. The Objects of the Synagogue shall be:-
  - to advance Liberal Judaism;
  - to provide, arrange and conduct religious education; and –
  - to pursue any other charitable purpose.
  
- b. In furtherance of the above Objects the trustees may:
  - provide and maintain a Synagogue and conduct religious services including the solemnisation of marriages, burial and cremation;
  - involve the Synagogue actively in the life of the local community; and
  - promote inter-faith co-operation within the local community.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### a. CONSTITUTION

Kingston Liberal Synagogue (KLS) is an unincorporated association governed by an amended written Constitution adopted at the annual General Meeting on 12 November 1967 and amended 10 October 1975, 26 June 2003, 5 September 2020, 5 September 2021, and 11 June 2023.

The Synagogue is registered with the Charity Commission – No. 270792.

#### b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected by members of the Synagogue at an Annual General Meeting or co-opted under the terms of the Constitution. There must be at least six Trustees and a maximum of 15 Trustees. Trustees hold office for a term of two years, after which they may seek re-election. The Chair or co-Chairs are elected by members of the Synagogue at each AGM.

The Trustees who have served during the year and since the year-end are set out on page 1. The trustees meet no fewer than six times a year. In practice, they generally meet monthly.

# **KINGSTON LIBERAL SYNAGOGUE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024**

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### **c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

Prior to nomination, the Chair or one of the co-Chairs meets with prospective Trustees to brief them about the role and the expectations and responsibilities of becoming a Trustee. Following election, new Trustees are introduced to their role and given a copy of the Constitution and a guide to the policies and procedures adopted by the Synagogue.

A number of publications from the Charity Commission are also provided including guidance on charities and public benefit and on the advancement of religion for public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act.

The Trustees are reminded of their responsibilities as a part of a standing agenda item at each monthly Council meeting.

### **d. PAY POLICY FOR SENIOR STAFF**

The remuneration for senior personnel is approved by Trustees. Decisions about appropriate pay scales are based upon similar positions in comparable organisations of a similar size and the charity's income levels. Pay rates are reviewed annually by the Trustees.

### **e. ORGANISATIONAL STRUCTURE AND DECISION MAKING**

KLS has a Council currently consisting of 12 Trustees and the Synagogue's rabbi who meet monthly and are responsible for the strategic direction and policy of the charity. We also operate a system of subgroups which focus upon specific areas of the organisation and report back to the Council. These include risk management, finance, safeguarding, policy review and strategy. Individual trustees take the lead on most aspects of the Synagogue's activities including finance, education, membership and social action.

In addition, the co-Chairs met with the rabbi twice each month to discuss operational issues and setting the agenda for the Council meeting.

### **f. RELATED PARTY RELATIONSHIPS**

There were no related party transactions or balances relevant to the accounting period.

### **g. RISK MANAGEMENT**

The Trustees are aware of their responsibilities to conduct a thorough risk assessment of the charity's activities and have developed a suitable risk management policy. A risk management group oversees maintenance and regular review of a risk register, assessing mitigating actions to keep risks within Council's risk appetite, and reporting these to the Council for approval.

# KINGSTON LIBERAL SYNAGOGUE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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Disclosure and Barring Service ("DBS") checks are carried out on staff, volunteers and Trustees who work with children or other vulnerable groups under our care as the Synagogue is required to check. Safeguarding policy and procedures are regularly reviewed by the safeguarding committee. Trustees receive appropriate safeguarding training.

We have a register of safeguarding disclosures.

We also have a Declaration of Interests record which is kept updated.

## ACHIEVEMENT AND PERFORMANCE

2024 was another very busy year. The Synagogue's key achievements during the year are summarised below.

### Education

- Continuing weekly face-to-face lessons for our Beiteinu students and additional creative learning activities including Tu Bishvat seder, Chanukah family event and a Purimspiel
- Kinderlech, a pre-Beiteinu baby and toddler group, meets monthly
- Relaunch of Kabbalat Torah group for post-Bnei Mitzvah 13-16 year-olds
- Retention of all Beiteinu staff from 2023
- Continuing parent/carer meetings at the start of each term
- Clearance of creche room to allow use as an additional classroom
- Weekly online adult classes in Hebrew for Beginners, Biblical Hebrew, Biblical Aramaic, and Exploring Judaism for people wishing to convert or deepen their Jewish knowledge
- Continuation of a monthly discussion group.

### Religious activities

- Monthly cycle of service formats including choral and family services, chavurah suppers, member-hosted Shabbat @ Home services, guitar-led, spiritual Ruchani services, and the occasional study and discussion session
- 26 lay-led services
- Introduction of Art Shabbats allowing attendees to express themselves artistically on the theme of the week's Torah reading
- Hosting of a Friday night rock service and choral Pride Shabbat
- Guest speakers from Citizens UK, Itach-Ma'aki – Women Lawyers for Social Justice, and the AJEX – the Jewish Military Association
- Two members gave talks: on the history of KLS's ner tamid, and a member's story as a Kindertransport survivor
- Livestreaming of services for the benefit of members unable to attend in person
- Celebration of Jewish festivals including a fancy dress Purimspiel, choral Tu Bishvat, Pesach, Yom HaShoah, Simchat Torah and Chanukah, reflective Yom HaAztmaut, interfaith Mimouna, creative Shavuot, a party and member-hosted candle-lighting ceremony at Chanukah, and communal seders at Tu Bishvat and Pesach
- High Holy Day services led by Rabbi Daniel Lichman

# KINGSTON LIBERAL SYNAGOGUE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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- Introduction of events targeted at young adults, starting with a homecomers' Shabbat in Chanukah
- An evening of reflection to mark one year since October 7
- Family service commemorating our Czech memorial scrolls
- Farewell service for Rabbi René, attended by local civic and faith leaders including the mayor of Kingston-upon-Thames and deputy mayor of Elmbridge
- Farewell service for Rebekka Wedell, KLS's music director from 2013 to 2024, and a service celebrating the work of the KLS choir under her leadership
- Lifecycle celebrations with special blessings and kiddushim including seven admissions to Judaism and five Bnei Mitzvah
- Seven member funerals.

### Wider community

- Funds raised from our 2023 High Holy Day Appeal were distributed to
  - Air Ambulance Charity Kent Sussex Surrey
  - Alzheimer's Society
  - Karen Morris Memorial Trust – supports leukaemia patients and their families
  - Kisharon Langdon – a Jewish learning disability and autism community
  - Leo Baeck College – trains Progressive Jewish rabbis and teachers
  - Noah's Ark Children's Hospice
  - Refugees at Home – connecting people with a spare room to refugees and people seeking asylum who are in need of somewhere to stay
  - UK Friends of the Bereaved Families Forum (Israeli-Palestinian) – dialogue, reconciliation and peace
  - United Jewish Israel Appeal – empowers young people to connect with Israel
  - Youth Aliyah Child Rescue – supports at-risk children in Israel
- Funds raised from a Purim Extravaganza were distributed to
  - Jewish Women's Aid – serving Jewish women and children affected by domestic and sexual violence
  - SPEAR – supporting homeless people in South West London
- KLS also donated from other funds raised from members to
  - Children of the Light project organised by the Mannheim Jewish Community in Germany for survivors of terrorist attacks at the Nova Music Festival on 7 October
  - Kisharon Langdon
- Holocaust Memorial Day workshops for schools, in which over 1,000 local school students hear a survivor, or descendant, speak about their experiences and take part in workshops to help them reflect on what they heard
- The KLS choir sang at two external events:
  - the annual commemoration of Holocaust Memorial Day for the Borough of Kingston hosted by the Kingston Faith and Belief Forum
  - a concert at Finchley Progressive Synagogue to raise funds for Generation 2 Generation, a charity that helps the descendants of Holocaust survivors tell their family's history
- In partnership with RBKares, and assisted by friends from other local faith groups, we ran a Warmer in Winter initiative as part of Mitzvah Day, repurposing old pillowcases to make tote bags and filling them with supplies to help people in need cope with the winter weather

# KINGSTON LIBERAL SYNAGOGUE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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- The Dialogue Society joined us for a Mimouna themed supper
- We hosted
  - a talk by the founder of The Third Narrative, a joint Israeli/Palestinian organisation working towards peaceful coexistence in Israel-Palestine
  - an online talk by the director of development from the Israel Religious Action Center
  - a listening session with Sir Ed Davey, MP for Kingston and Surbiton, on the first anniversary of October 7
- Throughout the year, KLS acted as a hub for food donations, which were subsequently delivered to Richmond Aid
- KLS was represented at
  - interfaith presentations with the Dialogue Society and All Saints Kingston at local primary schools
  - a civic Iftar meal at Kingston Guildhall, organised by the Dialogue Society and hosted by the mayor of Kingston-upon-Thames
  - a solidarity mission to Israel jointly organised by the World Union of Progressive Judaism and Arzenu
  - a special service at Westminster Synagogue to mark the 60th anniversary of the Czech Memorial Scrolls Trust
  - the Board of Deputies of British Jews by Rebecca Singerman-Knight following her election as a Deputy by members at the KLS Annual General Meeting
- Diane Snapper, KLS's administrator, talked about Chanukah to the children of Little Bears Day Care, which hires part of our premises during the week
- We increased our team of volunteer guides to eight, and they introduced Judaism and Jewish life to children from 40 different groups in 12 organisations from schools to a beavers group
- We hosted an event for children and staff from St Mary's Primary School for which the KLS building was their original home 150 years ago.

### Social and cultural activities

- Art Fair and introduction of an Art Wall both featuring artwork by KLS members, family and friends
- In addition to the social and cultural aspects of our religious and wider community activities, we held a number of events specifically for members and friends:
  - A concert by Daniel Cainer
  - Garden games party hosted by one of our member families
  - Annual supper quiz
  - Trips to the theatre, an art gallery and a comic show
  - A trip to the Horton to hear a talk from Maria Rollin about the psychiatric work of her late husband, Dr Henry Rollin
  - A walk in the Surrey countryside
  - A trip to Wisley Glow
  - Bookcrashers, our book group, met monthly.

### Membership

- We welcomed 12 new joiners during the year to our warm, friendly and inclusive community.

# KINGSTON LIBERAL SYNAGOGUE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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### Care

- Rabbi René, then Rabbi Lev, and our Keeping in touch team volunteers maintained regular contact with our more vulnerable members in their homes, hospitals and care homes
- Monthly hosting of a Memory Way Café, in association with another local synagogue, providing an opportunity for people living with dementia, together with their family carer, to socialise and share experiences in an informal, relaxed setting. Entertainment is also provided at most of the monthly meetings
- Monthly seniors coffee group, meeting at a local venue
- We organised a Chanukah magic and tea party.

### Marketing

- Prominent features in the local and national press and across social media
- Articles about community events and festivals in our weekly bulletin.

### Premises and infrastructure

- Further work on a project to improve the design of the sanctuary
- Improvements to the security of the synagogue premises including upgraded CCTV and lighting, blast filming of windows, and regular professional guarding
- Regular building maintenance and repairs
- Replacement of lighting with LEDs
- Opening of Mike Barnato meeting room for community meetings and functions
- Maintenance of the Kehillah Garden by volunteers in the Garden Group
- Completion of community project to construct a mosaic for the Kehillah Garden.

### Staffing

- Recruitment of Rabbi Lev Taylor as full-time minister from 16 October.

## FINANCIAL REVIEW

During the year the income for the charity was £307,600 (2023: £265,901) while the expenditure was £240,996 (2023: £236,831). The total fund balance increased to £453,493 (2023: £385,340) and comprised unrestricted funds of £217,412 (2023: £198,723) and restricted funds of £236,081 (2023: £186,617).

### a. GOING CONCERN

The trustees have considered the principal risks and uncertainties facing the charity together with its current financial position. Despite the current uncertain economic climate, the trustees believe the charity is well placed to manage its risks and that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future.

Accordingly, the trustees continue to adopt the going concern basis in preparing the annual report and financial statements.

# KINGSTON LIBERAL SYNAGOGUE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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### b. RESERVES POLICY

The trustees have established a policy of holding reserves that are sufficient to enable the charity to continue in the event of necessary but unplanned expenditure. They monitor the level of free reserves as defined by the total of unrestricted fund balances less tangible fixed assets. At the balance sheet date the level of free reserves was £123,430 (2023: £102,449). The trustees consider this level together with the level of typical monthly expenditure to ensure that sufficient funds are available to cover at least six months of expenditure.

### c. INVESTMENT POLICY

The Trustees have considered the most appropriate policy for investing funds that are not required in the short term and have found that specialised unit trusts or equities meet the requirements to generate both income and capital growth commensurate with an acceptable level of risk.

## PUBLIC BENEFIT

The Trustees have had regard to the guidance issued by the Charity Commission concerning public benefit. They are satisfied that the information given in this report, particularly regarding the activities undertaken in conjunction with the objectives of the charity, demonstrate that the requirements to identify public benefit have been met.

## PLANS FOR THE FUTURE

In 2025 and beyond, we plan to continue progressing actions and identifying new initiatives to work towards the vision Council agreed in 2022:

- Meet the diverse spiritual needs of our members
- Establish KLS as a Jewish educational hub for our area
- Improve links with the wider community – local neighbours, faith groups, civic and partner organisations
- Cultivate a vibrant community for Jewish living, attracting and engaging as many members and families as possible, and events open to the broader Jewish community.

We also plan to

- examine ways to extend our pool of volunteers to enable the work needed to run activities to be shared more widely and expenditure on external providers limited
- further improve our governance and risk management
- increase fundraising and encourage more legacies to protect KLS's future finances
- find additional sources of income to reduce dependence on membership fees and rental income.

# KINGSTON LIBERAL SYNAGOGUE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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### STATEMENT OF THE TRUSTEES' RESPONSIBILITIES

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

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 28 July 2025 and signed on their behalf by:



**Steve Farrer**  
Chair

# KINGSTON LIBERAL SYNAGOGUE

## INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

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### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINGSTON LIBERAL SYNAGOGUE (the 'charity')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

#### Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act
- state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.



**Jason Foxwell FCCA FCIE**  
independent-examiner.net  
12 Hillbourne Road  
Poole  
BH17 7JB

Date: 30 July 2025

# KINGSTON LIBERAL SYNAGOGUE

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

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	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Income from:</b>					
Charitable activities:					
Donations, grants and legacies	3	25,153	80,186	105,339	78,450
Subscriptions	4	122,679	-	122,679	118,387
Investment income	5	3,632	7,777	11,409	7,656
Other income	6	68,173	-	68,173	61,408
<b>Total income</b>		<b>219,637</b>	<b>87,963</b>	<b>307,600</b>	<b>265,901</b>
<b>Expenditure on:</b>					
Charitable activities	7	200,948	40,048	240,996	236,831
<b>Total expenditure</b>		<b>200,948</b>	<b>40,048</b>	<b>240,996</b>	<b>236,831</b>
Net gains on investments		-	1,549	1,549	1,649
<b>Net income for the year</b>		<b>18,689</b>	<b>49,464</b>	<b>68,153</b>	<b>30,719</b>
<b>Transfer between funds</b>	15	-	-	-	-
<b>Net movement in funds</b>		<b>18,689</b>	<b>49,464</b>	<b>68,153</b>	<b>30,719</b>
<b>Reconciliation of funds:</b>					
Funds brought forward		198,723	186,617	385,340	354,621
<b>Funds carried forward</b>		<b>217,412</b>	<b>236,081</b>	<b>453,493</b>	<b>385,340</b>

All activities derive from continuing operations.

The notes set out on pages 13 to 25 form an integral part of these accounts.

# KINGSTON LIBERAL SYNAGOGUE

## BALANCE SHEET AS AT 31 DECEMBER 2024

	Notes	£	2024 £	£	2023 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	10		93,982		96,274
<b>CURRENT ASSETS</b>					
Stocks	11	3,056		3,265	
Debtors	12	119,686		83,553	
Investments	13	14,428		12,879	
Cash at bank and in hand		241,348		223,461	
			<u>378,518</u>	<u>323,158</u>	
CREDITORS: amounts falling due within one year	14	(19,007)		(34,092)	
				<u></u>	
<b>NET CURRENT ASSETS</b>			359,511		289,066
			<u></u>	<u></u>	
<b>NET ASSETS</b>			<u>453,493</u>		<u>385,340</u>
<b>THE FUNDS OF THE CHARITY</b>					
Restricted funds	15		236,081		186,617
Unrestricted funds	15		217,412		198,723
			<u></u>	<u></u>	
<b>TOTAL FUNDS</b>			<u>453,493</u>		<u>385,340</u>

Approved by the trustees on 28 July 2025 and signed on their behalf by:



Steve Farrer  
Chair



Philip Hyman  
Treasurer

The notes set out on pages 13 to 25 form an integral part of these accounts.

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

#### **Basis of preparation and accounting convention**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued on 16 July 2014), as amended by Update Bulletin 2 published in October 2018, effective for accounting periods beginning on or after 1 January 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). This has been done to accord with current best practice.

#### **Income recognition**

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

#### **Accounting for deferred income and income received in advance**

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

#### **Donated goods, facilities and services**

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. There were no such donations during the year in question. In accordance with the Charities SORP (FRS 102), the general volunteer time of trustees and volunteers is not recognised with any monetary value.

#### **Fund accounting**

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds set aside by the Council for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

### **Allocating costs to activities**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These include office costs, finance, personnel, payroll and governance costs which support the charity's charitable activities.

### **Tangible fixed assets**

Tangible fixed assets are written off over the expected useful life of the asset, on a straight-line basis at rates of between 2% and 25% per annum. Individual items costing less than £1,000 are not treated as fixed assets.

### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

### **Creditors and provisions**

All liabilities are recognised as at the end of the financial year.

### **Financial instruments including cash and bank balances**

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

## **2 Liability to taxation**

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 3 Donations, grants and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
General donations	14,736	-	14,736	14,426
Gift aid on general donations	2,966	-	2,966	2,098
Donations from school and club visits	1,062	-	1,062	690
Kol Nidrei appeal (note 3a)	5,151	9,473	14,624	15,321
Gift aid on Kol Nidrei appeal (note 3a)	1,238	2,268	3,506	3,419
Mosaic fund	-	-	-	150
Garden fund	-	-	-	25
Tree of Life fund	-	1,006	1,006	(12)
Board of Deputies fund	-	2,407	2,407	2,388
Rabbi's discretionary fund	-	2,500	2,500	280
Synagogue fund	-	35,013	35,013	21,250
KLS Charity fund	-	809	809	825
Scroll recovering fund	-	-	-	1,250
Funeral reserve fund	-	16,256	16,256	15,296
Leo Baeck College fund	-	1,049	1,049	1,044
National Holocaust Memorial fund	-	63	63	-
Solar energy fund	-	1,500	1,500	-
Security fund	-	7,842	7,842	-
	<b>25,153</b>	<b>80,186</b>	<b>105,339</b>	<b>78,450</b>
<i>Total 2023</i>	<i>23,315</i>	<i>55,135</i>	<i>78,450</i>	

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>3a Kol Nidrei Appeal</b>				
For KLS general purposes	6,389	-	6,389	6,101
For nominated external charities	-	11,741	11,741	12,639
	<b>6,389</b>	<b>11,741</b>	<b>18,130</b>	<b>18,740</b>
<i>Total 2023</i>	<i>6,101</i>	<i>12,639</i>	<i>18,740</i>	

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 4 Subscriptions

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Subscriptions receivable	100,667	-	100,667	95,530
Gift aid on subscriptions	22,012	-	22,012	22,857
	<b>122,679</b>	<b>-</b>	<b>122,679</b>	<b>118,387</b>
<i>Total 2023</i>	<i>118,387</i>	<i>-</i>	<i>118,387</i>	

### 5 Investment income

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Interest on bank accounts	<b>3,632</b>	<b>7,777</b>	<b>11,409</b>	<b>7,656</b>
<i>Total 2023</i>	<i>3,561</i>	<i>4,095</i>	<i>7,656</i>	

### 6 Other income

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Nursery and other venue hire charge	63,200	-	63,200	54,522
Shop	368	-	368	683
Social events	944	-	944	1,746
Communal Seder (note 6a)	959	-	959	887
100 Club	760	-	760	618
High Holiday non-member tickets	785	-	785	965
Rabbinic fees charged to non-members	620	-	620	1,187
Miscellaneous income	537	-	537	800
	<b>68,173</b>	<b>-</b>	<b>68,173</b>	<b>61,408</b>
<i>Total 2023</i>	<i>61,408</i>	<i>-</i>	<i>61,408</i>	

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

6a Communal Seder	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Seder direct fundraising	1,270	-	1,270	1,160
Seder expenses	(311)	-	(311)	(273)
	<b>959</b>	<b>-</b>	<b>959</b>	<b>887</b>
<i>Total 2023</i>	<i>887</i>	<i>-</i>	<i>887</i>	

### 7 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Rabbinic salary	57,718	-	57,718	64,856
Other rabbinic costs (note 7a)	17,185	1,524	18,709	18,911
Religion school salaries	4,238	-	4,238	4,411
Religion school expenses	45	-	45	183
Service expenses	2,014	-	2,014	1,430
Music costs	8,997	-	8,997	7,483
Funeral costs (note 7b)	-	13,316	13,316	12,965
Liberal Judaism affiliation fees	18,682	-	18,682	18,472
Board of Deputies representative fees	495	-	495	-
Administrative expenses (note 7c)	91,574	-	91,574	84,355
Other direct charitable expenditure	-	25,208	25,208	23,765
	<b>200,948</b>	<b>40,048</b>	<b>240,996</b>	<b>236,831</b>

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

7a Other rabbinic costs	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Social security costs	2,566	-	2,566	3,126
Pension scheme contributions	4,437	-	4,437	6,534
Rabbi's travel and subsistence expenses	1,737	-	1,737	2,310
Expenditure on rabbi's discretionary fund	-	1,524	1,524	6,478
Second rabbi costs	8,445	-	8,445	463
	<b>17,185</b>	<b>1,524</b>	<b>18,709</b>	<b>18,911</b>

7b Funeral costs	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Total cost of funeral expenses	-	14,901	14,901	13,370
Additional non scheme costs recovered from members	-	(1,585)	(1,585)	(405)
	<b>-</b>	<b>13,316</b>	<b>13,316</b>	<b>12,965</b>

### 7c Administrative expenditure

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Administration staff costs	20,394	-	20,394	19,746
Electricity and water	21,542	-	21,542	17,898
Telephone	1,504	-	1,504	1,262
Caretaking, cleaning and refuse collection	6,764	-	6,764	6,137
Property repairs and maintenance	10,633	-	10,633	8,971
Gardening expenses	1,236	-	1,236	143
Security guarding costs	563	-	563	-
Accountancy and bookkeeping fees	11,759	-	11,759	13,185
Independent examination fee	750	-	750	700
Legal and professional fees	1,750	-	1,750	1,859
Bank charges and payment collection fees	587	-	587	772
Printing, postage and stationery	2,044	-	2,044	2,444

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Website and marketing costs	458	-	458	509
IT support and software costs	60	-	60	283
Library expenses	-	-	-	60
Insurance	8,029	-	8,029	8,020
Subscriptions paid	495	-	495	550
Miscellaneous expenses	714	-	714	353
Depreciation charges	2,292	-	2,292	1,463
	<b>91,574</b>	<b>-</b>	<b>91,574</b>	<b>84,355</b>

### 8 Staff costs

	Total 2024	Total 2023
	£	£
Gross salaries	81,476	88,018
Social security costs	3,042	3,746
Employer's pension scheme contributions	4,835	6,909
	<b>89,353</b>	<b>98,673</b>

### Average number of employees

	2024	2023
Rabbinic staff	1	1
Religion school staff	1	2
Administration staff	1	1
	<b>3</b>	<b>4</b>

The charity considers its key management personnel to be the rabbi and the trustees who are executive officers on Council. Of these, only the rabbi is paid, with all trustees working on a voluntary basis. Total employment costs, including employer National Insurance and pension costs of the key management personnel amounted to £64,721 (2023: £74,516). The number of employees with employee benefits in excess of £60,000 was Nil (2023: 1).

### 9 Independent examiner's remuneration

	2024	2023
	£	£
Independent examination fee	750	750

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 10 Tangible fixed assets

	Freehold property £	Religious regalia £	Fixtures & fittings £	Electronic equipment £	Total £
<b>Cost</b>					
At 1st January 2024	94,263	11,694	71,732	14,424	192,113
At 31st December 2024	<u>94,263</u>	<u>11,694</u>	<u>71,732</u>	<u>14,424</u>	<u>192,113</u>
<b>Depreciation</b>					
At 1st January 2024	14,063	11,694	55,658	14,424	95,839
Provided during the year	600	-	1,692	-	2,292
At 31st December 2024	<u>14,663</u>	<u>11,694</u>	<u>57,350</u>	<u>14,424</u>	<u>98,131</u>
<b>Net book value</b>					
At 31st December 2024	<u>79,600</u>	-	<u>14,382</u>	-	<u>93,982</u>
At 1st January 2024	<u>80,200</u>	-	<u>16,074</u>	-	<u>96,274</u>

Included in freehold property is freehold land at a cost of £64,000 (2023: £64,000) which is not depreciated.

### 11 Stocks

	2024 £	2023 £
Gift shop	2,587	2,738
Prayer books for resale	469	527
	<u>3,056</u>	<u>3,265</u>

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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### 12 Debtors

	2024	2023
	£	£
Trade debtors	-	8,572
Subscriptions due	752	694
Gift aid recoverable	67,393	55,535
Other debtors	1,729	2,205
Prepayments and accrued income	49,812	16,547
	<b>119,686</b>	<b>83,553</b>

### 13 Investments - current assets

	2024	2023
	£	£
Market value as at 1st January 2024	12,879	29,460
Disposal proceeds in the year	-	(18,230)
Gain in the year	1,549	1,649
	<b>14,428</b>	<b>12,879</b>
<b>Market value as at 31st December 2024</b>	<b>14,428</b>	<b>12,879</b>
Investments at market value comprised:		
UK equities	12,428	12,879

All investments are listed UK securities.

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

	2024	2023
	£	£
Trade creditors	2,965	9,345
Taxation and social security	2,502	3,347
Other creditors	4,518	10,012
Accruals and deferred income	9,022	11,388
	<b>19,007</b>	<b>34,092</b>

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

15 Fund analysis - current year	Balance 1st Jan 2024	Income	Expenses	Funds transfer	Investment gain/(loss)	Balance 31st Dec 2024
	£	£	£	£	£	£
Unrestricted legacy fund	16,000	-	-	-	-	16,000
Unrestricted general fund	182,723	219,637	(200,948)	-	-	201,412
<b>Total unrestricted funds</b>	<b>198,723</b>	<b>219,637</b>	<b>(200,948)</b>	<b>-</b>	<b>-</b>	<b>217,412</b>
<b>Restricted funds</b>						
Alison Morland fund	8,206	-	-	-	1,036	9,242
Kader Memorial Fund	4,673	-	-	-	513	5,186
Liselotte Hirschfeld fund	18,540	898	-	-	-	19,438
KLS charity fund	1,140	809	(1,147)	-	-	802
Rabbi's discretionary fund	12,108	3,098	(1,524)	-	-	13,682
Funeral reserve	46,697	18,791	(13,316)	-	-	52,172
Eastern Europe fund	10,373	503	-	-	-	10,876
Scroll repair fund	202	-	-	-	-	202
Building appeal fund	211	-	-	(211)	-	-
KLS High Holiday appeal fund	10,576	11,741	(10,576)	-	-	11,741
Doroteinu fund	512	-	-	-	-	512
National Holocaust Memorial fund	669	63	(261)	-	-	471
Pam Fletcher Jones fund	197	-	-	-	-	197
Mavis Robinson fund	4,046	-	-	-	-	4,046
Morris Hornfeld fund	293	-	(293)	-	-	-
Henry Rollin fund	346	-	-	-	-	346
Tree of Life fund	1,239	1,006	(469)	(1,595)	-	181
Religion School fund	951	-	-	-	-	951
Czech Scroll fund	6,462	313	-	-	-	6,775
Library fund	3,204	-	(870)	-	-	2,334
Garden fund	1,047	-	(44)	-	-	1,003
Security fund	250	7,842	(8,092)	-	-	-
Synagogue fund	31,718	37,097	-	8,462	-	77,277
KLS development fund	17,457	846	-	(18,303)	-	-
Building fund	1,250	-	-	(1,250)	-	-
Board of Deputies fund	-	2,407	(2,407)	-	-	-
Leo Baeck College fund	-	1,049	(1,049)	-	-	-
Scroll recovering fund	1,250	-	-	-	-	1,250
Solar energy fund	-	1,500	-	15,897	-	17,397
Restricted legacy fund	3,000	-	-	(3,000)	-	-
<b>Total restricted funds</b>	<b>186,617</b>	<b>87,963</b>	<b>(40,048)</b>	<b>-</b>	<b>1,549</b>	<b>236,081</b>
<b>Total funds</b>	<b>385,340</b>	<b>307,600</b>	<b>(240,996)</b>	<b>-</b>	<b>1,549</b>	<b>453,493</b>

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Fund analysis - prior year	Balance 1st Jan 2023	Income	Expenses	Funds transfer	Investment gain/(loss)	Balance 31st Dec 2023
	£	£	£	£	£	£
Unrestricted legacy fund	16,000	-	-	-	-	16,000
Unrestricted general fund	169,675	206,671	(193,623)	-	-	182,723
<b>Total unrestricted funds</b>	<b>185,675</b>	<b>206,671</b>	<b>(193,623)</b>	<b>-</b>	<b>-</b>	<b>198,723</b>
<b>Restricted funds</b>						
Alison Morland fund	6,705	-	-	-	1,501	8,206
Kader Memorial fund	3,971	-	-	-	702	4,673
Liselotte Hirschfeld fund	18,784	310	-	-	(554)	18,540
KLS charity fund	1,140	825	(825)	-	-	1,140
Rabbi's discretionary fund	17,796	790	(6,478)	-	-	12,108
Funeral reserve	42,743	16,919	(12,965)	-	-	46,697
Eastern Europe fund	5,196	177	5,000	-	-	10,373
Scroll repair fund	202	-	-	-	-	202
Building appeal fund	211	-	-	-	-	211
KLS High Holiday appeal fund	20,927	12,639	(22,990)	-	-	10,576
Doroteinu fund	512	-	-	-	-	512
National Holocaust Memorial fund	669	-	-	-	-	669
Pam Fletcher Jones fund	197	-	-	-	-	197
Mavis Robinson fund	4,046	-	-	-	-	4,046
Morris Hornfeld fund	293	-	-	-	-	293
Henry Rollin fund	346	-	-	-	-	346
Tree of Life fund	1,251	(12)	-	-	-	1,239
Religion School fund	951	-	-	-	-	951
Czech Scroll fund	6,250	212	-	-	-	6,462
Mosaic fund	1,166	150	(1,316)	-	-	-
Library fund	3,204	-	-	-	-	3,204
Garden fund	1,224	25	(202)	-	-	1,047
Security fund	250	-	-	-	-	250
Synagogue fund	9,779	21,939	-	-	-	31,718
KLS development fund	16,883	574	-	-	-	17,457
Building fund	1,250	-	-	-	-	1,250
Board of Deputies fund	-	2,388	(2,388)	-	-	-
Leo Baeck College fund	-	1,044	(1,044)	-	-	-
Scroll recovering fund	-	1,250	-	-	-	1,250
Restricted legacy fund	3,000	-	-	-	-	3,000
<b>Total restricted funds</b>	<b>168,946</b>	<b>59,230</b>	<b>(43,208)</b>	<b>-</b>	<b>1,649</b>	<b>186,617</b>
<b>Total funds</b>	<b>354,621</b>	<b>265,901</b>	<b>(236,831)</b>	<b>-</b>	<b>1,649</b>	<b>385,340</b>

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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### Purposes of Funds

#### Unrestricted funds

Legacy fund	For furthering KLS's aims as the trustees may determine
General fund	For the general charitable purposes of running KLS

#### Restricted funds

Alison Morland fund	For helping young people of recognised merit
Kader Memorial fund	For helping young people learn about Israel
Liselotte Hirschfeld fund	For helping any person in need
KLS Charity fund	For general charitable grants
Rabbi's Discretionary fund	For furthering KLS's aims as the rabbi may determine
Funeral reserve	To meet the funeral costs of deceased members who were within the synagogue's funeral scheme
Eastern Europe fund	To support emergent congregations in central and eastern Europe
Scroll repair fund	To fund repairs to the KLS scrolls
Building appeal fund	To fund improvements to the KLS building
High Holy Day appeal fund	Funds collected annually to support external charities as nominated by members and selected by Council
Doroteinu	To fund speakers and other costs of events organised by our care team (KIT)
National Holocaust Memorial fund	To fund catering and support costs associated with the annual Holocaust Memorial Day workshops for schools
Pam Fletcher Jones fund	For helping children attend Liberal Judaism (LJ) spring camp
Mavis Robinson fund	For children to attend LJ summer camp
Morris Hornfeld flower fund	To provide flowers for the synagogue during the High Holy Days
Henry Rollin fund	For children to attend LJ summer camp
Tree of Life fund	To fund improvements to the sanctuary after the costs of engraving leaves on the Tree of Life artwork have been met
Religion School fund	For Religion School development projects
Czech Scroll fund	To fund repairs to scrolls loaned to KLS from the Memorial Scrolls Trust
Mosaic fund	To fund maintenance of and additions to mosaic artwork for permanent display at KLS
Library fund	For developing the KLS library
Garden fund	To fund permanent improvements to the KLS garden
Security fund	To fund improvements in security provision at KLS
Synagogue fund	To fund improvements and renovation work within the synagogue's sanctuary
KLS development fund	For projects delivering long-term value to KLS
Building fund	To fund repairs to the KLS building
Board of Deputies fund	To collect and pay out annual voluntary levies in respect of the Board of Deputies
Leo Baeck College fund	To collect and pay out annual voluntary levies in respect of Leo Baeck College
Legacy fund	For future suitable projects determined by Council
Scroll recovering fund	To fund the costs of recovering scrolls
Solar energy fund	To fund the installation and maintenance of solar panels

The fund transfers were made in connection with the two capital projects that commenced during 2024 and will complete in 2025. The sanctuary refurbishment project will be funded from the Synagogue fund and the solar panel installation costs will be partially funded from the newly created Solar energy fund.

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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### 16 Net assets by funds

	Unrestricted £	Restricted £	2024 Total £
<b>At 31st December 2024</b>			
Tangible fixed assets	93,982	-	93,982
Current assets	138,953	239,565	378,518
Creditors due within one year	(15,523)	(3,484)	(19,007)
Net assets	<b>217,412</b>	<b>236,081</b>	<b>453,493</b>

### Prior Year

	Unrestricted £	Restricted £	2023 Total £
<b>At 31st December 2023</b>			
Tangible fixed assets	96,274	-	96,274
Current assets	128,700	194,458	323,158
Creditors due within one year	(26,251)	(7,841)	(34,092)
Net assets	<b>198,723</b>	<b>186,617</b>	<b>385,340</b>

### 17 Related party transactions

During the year, in addition to membership subscriptions, a number of trustees made donations to KLS. The aggregate of these donations, including gift aid, was £36,566.

**KINGSTON LIBERAL SYNAGOGUE**

England & Wales - Charity number 270792

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# Accounts

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# **KINGSTON LIBERAL SYNAGOGUE**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Charity No: 270792**

# KINGSTON LIBERAL SYNAGOGUE

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# KINGSTON LIBERAL SYNAGOGUE

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2023

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### Trustees from 1 January 2023 to the date of this report

**Co-Chairs:** Craig Simmons (Chair until 10 June 2023)  
Rebecca Singerman-Knight (Deputy Chair until 10 June 2023)

**Secretary:** Louisa Michelson

**Treasurer:** Philip Hyman

**Others:** Vince Daly (until 27 November 2023)  
Philip Lyons  
Brian Plaskow  
Tina Higgins  
Nicola Claire  
Barbara Richards (from 11 June 2023)

**Charity registered number** 270792

**Principal Office** Rushett Road  
Long Ditton  
Surrey  
KT7 0UX

**Independent Examiner** Jason Foxwell  
independent-examiner.net  
39 Enfield Road  
Poole  
Dorset  
BH15 3LJ

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

# KINGSTON LIBERAL SYNAGOGUE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

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The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2023. Legal and administrative information set out on page 1 forms part of this report.

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTS AND ACTIVITIES

a. The Objects of the Synagogue shall be:-

- to advance Liberal Judaism;
- to provide, arrange and conduct religious education; and -
- to pursue any other charitable purpose.

b. In furtherance of the above Objects the trustees may:

- provide and maintain a Synagogue and conduct religious services including the solemnisation of marriages, burial and cremation;
- involve the Synagogue actively in the life of the local community; and
- promote inter-faith co-operation within the local community.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### a. CONSTITUTION

Kingston Liberal Synagogue (KLS) is an unincorporated association governed by an amended written Constitution adopted at the annual General Meeting on 12 November 1967 and amended 10 October 1975, 26 June 2003, 5 September 2020 and 5 September 2021. Further amendments were adopted at the Annual General Meeting on 11 June 2023.

The Synagogue is registered with the Charity Commission – No. 270792.

#### b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected by members of the Synagogue at an Annual General Meeting or co-opted under the terms of the Constitution. There must be at least six Trustees and a maximum of 14 Trustees. Trustees hold office for a term of two years, after which they may seek re-election. The Chair or co-Chairs are elected by members of the Synagogue at each AGM.

The Trustees who have served during the year and since the year-end are set out on page 1. The trustees meet no fewer than six times a year. In practice, they generally meet monthly.

# **KINGSTON LIBERAL SYNAGOGUE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

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### **c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

Prior to nomination, the Chair or one of the co-Chairs meets with prospective Trustees to brief them about the role and the expectations and responsibilities of becoming a Trustee. Following election, new Trustees are introduced to their role and given a copy of the Constitution and a guide to the policies and procedures adopted by the Synagogue.

A number of publications from the Charity Commission are also provided including guidance on charities and public benefit and on the advancement of religion for public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act.

The Trustees are reminded of their responsibilities as a part of a standing agenda item at each monthly Council meeting.

### **d. PAY POLICY FOR SENIOR STAFF**

The remuneration for senior personnel are approved by Trustees. Decisions about appropriate pay scales are based upon similar positions in comparable organisations of a similar size and the charity's income levels. Pay rates are reviewed annually by the Trustees.

### **e. ORGANISATIONAL STRUCTURE AND DECISION MAKING**

KLS has a Council currently consisting of 9 Trustees and the Synagogue's rabbi who meet monthly and are responsible for the strategic direction and policy of the charity. We also operate a system of subgroups which focus upon specific areas of the organisation and report back to the Council. These include risk management, finance, safeguarding, policy review and strategy. Individual trustees take the lead on most aspects of the Synagogue's activities including finance, education, membership and social action.

In addition, the co-Chairs (previously Chair and Deputy Chair) meet with the rabbi twice each month to discuss operational issues and setting the agenda for the Council meeting.

### **f. RELATED PARTY RELATIONSHIPS**

There were no related party transactions or balances relevant to the accounting period.

### **g. RISK MANAGEMENT**

The Trustees are aware of their responsibilities to conduct a thorough risk assessment of the charity's activities and have developed a suitable risk management policy. A risk management group oversees maintenance and regular review of a risk register, assessing mitigating actions to keep risks within Council's risk appetite, and reporting these to the Council for approval.

# KINGSTON LIBERAL SYNAGOGUE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

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Disclosure and Barring Service ("DBS") checks are carried out on staff, volunteers and Trustees who work with children or other vulnerable groups under our care as the Synagogue is required to check. Safeguarding policy and procedures are regularly reviewed by the safeguarding committee. Trustees receive appropriate safeguarding training.

We have a register of safeguarding disclosures.

We also have a Declaration of Interests record which is kept updated.

## ACHIEVEMENT AND PERFORMANCE

2023 was another very busy year. The Synagogue's key achievements during the year are summarised below.

### Education

- Continuing weekly face-to-face lessons for our Beiteinu students and additional creative learning activities including a walking tour of the Jewish East End
- Kinderlech, a pre-Beiteinu baby and toddler group, meets monthly when there is a family service
- More focused and level-appropriate Hebrew learning following an addition to our Hebrew teaching staff and the splitting of classes for 6-8 and 9-10 year-olds
- Formalisation of staff onboarding process
- Continuing parent/carer meetings at the start of each term
- Clearance of creche room to allow use as an additional classroom
- Production of education vision statement and Beiteinu video
- Weekly online adult classes in Hebrew for Beginners, Biblical Hebrew, Biblical Aramaic, and Exploring Judaism for people wishing to convert or deepen their Jewish knowledge
- Creation of a monthly discussion group.

### Religious activities

- Monthly cycle of service formats including choral and family services, chavurah suppers, member-hosted Shabbat @ Home services, guitar-led, spiritual Ruchani services, and the occasional study and discussion session
- Four interviews exploring a member's life and musical choices
- Hosting of Pride Shabbat on behalf of the European Rabbinic Assembly, which serves synagogues of the European Union of Progressive Judaism
- Guest speakers from Kingston Methodist Church, Liberal Judaism, Generation 2 Generation, and KingsGate Church
- Continuation of livestreaming of services for the benefit of members unable to attend in person
- Online link-ups with Wessex Liberal Jewish Community and the Liberal Judaism Biennial
- Celebration of Jewish festivals including a fancy dress Purim, choral Yom HaShoah, reflective Yom HaAtzmaut, interfaith Chanukah, and various festival chavurah suppers and communal seders
- Adjustments to our Yom Kippur programme to encourage greater attendance of young people

# KINGSTON LIBERAL SYNAGOGUE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

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- Service and exhibition commemorating our Czech memorial scrolls, attended by local civic and faith leaders including Sir Ed Davey, MP for Kingston and Surbiton and the mayors of Kingston-upon-Thames and Elmbridge
- Lifecycle celebrations with special blessings and kiddushim including four admissions to Judaism and two Bnei Mitzvah
- Five member funerals including for Paul Levene, KLS Chair 1997-2001 and 2006-2010.

### Wider community

- Funds raised from our 2022 High Holy Day Appeal were distributed to
  - Generation 2 Generation
  - HIAS+JCORE Unaccompanied Minors Project – befriending child refugees
  - Friends of Progressive Judaism in Israel and Europe
  - Grodzka Gate-NN Theatre – preserving cultural heritage and education in Lublin
  - Hand in Hand – building integrated Jewish-Arab schools and communities in Israel
  - JAMI (Jewish Association for Mental Illness)
  - Jewish Women’s Aid – serving Jewish women and children affected by domestic and sexual violence
  - Keshet Diversity UK – educating and training UK organisations to become more inclusive
  - The Langdon Foundation – a Jewish learning disability and autism community
  - Leket Israel – a food rescue organisation in Israel
  - Leo Baeck College Summer Appeal: Rabbi Lionel Blue Student Support Fund
  - The Leo Baeck Education Centre, Haifa
  - The Lewy Body Society – support and research for a common type of dementia
  - Maggie’s – cancer support
  - Nightingale Hammerson – Jewish care home
  - The Royal Marsden Cancer Charity
  - Save a child’s heart – global network of cardiac care to children
  - SPADE – disability support in Richmond
- KLS also donated from other funds raised from members to
  - World Jewish Relief to support victims of the Turkey-Syria earthquake
  - United Jewish Israel Appeal to support those affected by the 7 October attack on Israel
- Holocaust Memorial Day workshops for schools, in which over 1,000 local school students hear a survivor, or descendant, speak about their experiences and take part in workshops to help them reflect on what they heard
- KLS choir sang at the annual event hosted by the Kingston Faith and Belief Forum for the Borough of Kingston to mark Holocaust Memorial Day
- We welcomed to KLS Yachad and representatives from the Policy Working Group to discuss The New Israeli Government, Entrenchment of the Occupation and Peace
- A delegation of KLS members attended a service in Ipswich to mark the lending of one of KLS’s Torah scrolls to the Suffolk Liberal Jewish community
- KLS welcomed a group of 10 German students aged 16 to 19 as part of a trip organised by the Education and Cultural Centre in Freudental
- KLS put on a fundraising concert for Generation 2 Generation, a charity that helps the descendants of Holocaust survivors tell their family’s history

# KINGSTON LIBERAL SYNAGOGUE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

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- KLS opened its doors to the public, gave tours of the synagogue, and displayed an exhibition on the history of KLS, the building and important artefacts, and of the Jews of Kingston, as part of Kingston Heritage Festival, Open House Festival, Heritage Open Days and B'nai B'rith European Day of Jewish Culture and Heritage
- In partnership with RBKares, and assisted by friends from other local faith groups and Sir Ed Davey MP, we ran a Warmer in Winter initiative, repurposing old pillowcases to make tote bags and filling them with supplies to help people in need cope with the winter weather, a project which earned KLS a Mitzvah Day awards nomination
- Local faith groups joined our celebrations on the last night of Chanukah
- Diane Snapper, KLS's administrator, talked about Chanukah to the children of Little Bears Day Care, which hires part of our premises during the week
- Throughout the year, KLS acted as a hub for food donations, which were subsequently delivered to Richmond Aid
- KLS was represented at
  - a civic Iftar meal at Kingston Guildhall, organised by the Dialogue Society and hosted by the mayor of Kingston-upon-Thames
  - a service of thanksgiving for the coronation of King Charles held at All Saints church for Kingston Borough
  - a civic service for the new mayoral year at All Saints Church in Kingston, at which Rabbi René spoke on the theme Every Child Matters
  - An Interfaith week event hosted by the Dialogue Society under the auspices of the Kingston Faith and Belief Forum, at which Rebecca Singerman-Knight spoke about the importance of celebrating our differences
- Rabbi René met the King for a new exhibition marking the 140th anniversary of UK-Korea diplomatic relations in New Malden
- KLS members also attended various other interfaith events including
  - a potluck lunch hosted by Nisa Nashim, the Jewish Muslim Women's Network
  - a picnic with the Dialogue Society
- Our volunteer guides introduced Judaism and Jewish life to children from 40 different groups in 23 organisations from schools to beavers, cubs and scouts, and also one from USA.

### **Social and cultural activities**

- A spectacular circus event telling the story of a German Jewish Circus family, the Blumenfelds, through narrative, performance and music
- In addition to the social and cultural aspects of our religious and wider community activities, we held a number of events specifically for members and friends:
- Garden party hosted by one of our member families
- Annual picnic and rounders
- Annual supper quiz
- Two theatre trips
- A trip to Wisley Glow
- Bookcrashers, our book group, met monthly and for a garden tea party
- Reformation of a Filmcrashers group which discusses and watches films together.

# KINGSTON LIBERAL SYNAGOGUE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

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### Membership

- We welcomed 24 new joiners during the year to our warm, friendly and inclusive community
- Recent joiners experienced KLS's welcoming atmosphere at a new members' evening in the summer with a Shabbat service and shared meal

### Care

- Rabbi René and our Keeping in touch (KIT) team volunteers maintained regular contact with our more vulnerable members in their homes, hospitals and care homes
- In association with Jewish Care and with volunteers from KLS and three other synagogues, we launched a Memory Way Café. It provides an opportunity for people living with dementia, together with their family carer, to socialise and share experiences in an informal, relaxed setting. Entertainment is also provided at most of the monthly meetings
- We also launched a monthly seniors coffee morning, meeting at a local venue
- We organised a Chanukah tea party.

### Marketing

- Prominent features in the local and national press and across social media
- Regular blogs about community events and festivals on our website.

### Premises and infrastructure

- Repurposing of the library room into a community meeting and function room
- Relocation of the library to the Mosaic room
- Creation of an Art Gallery Wall for display of exhibitions of work from artists within KLS
- Regular building maintenance and repairs
- Overhaul of electrics and outside security lighting
- Renewal of fire doors
- Comprehensive review of security arrangements
- Clearance of rear walkway
- Maintenance of the Kehillah Garden by volunteers in the Garden Group
- Community project to construct a mosaic for the Kehillah Garden.

## FINANCIAL REVIEW

During the year the income for the charity was £265,901 (2022: £209,878) while the expenditure was £236,831 (2022: £228,410). The total fund balance increased to £385,340 (2022: £354,621) and comprised unrestricted funds of £198,723 (2022: £185,675) and restricted funds of £186,617 (2022: £168,946).

### a. GOING CONCERN

The trustees have considered the principal risks and uncertainties facing the charity together with its current financial position. Despite the current uncertain economic climate, the trustees believe the charity is well placed to manage its risks and that there is a reasonable expectation that the

# KINGSTON LIBERAL SYNAGOGUE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

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charity has adequate resources to continue to operate for the foreseeable future.

Accordingly, the trustees continue to adopt the going concern basis in preparing the annual report and financial statements.

### **b. RESERVES POLICY**

The trustees have established a policy of holding reserves that are sufficient to enable the charity to continue in the event of necessary but unplanned expenditure. They monitor the level of free reserves as defined by the total of unrestricted fund balances less tangible fixed assets. At the balance sheet date the level of free reserves was £102,449 (2022: £104,854). The trustees consider this level together with the level of typical monthly expenditure to ensure that sufficient funds are available to cover at least six months of expenditure.

### **c. INVESTMENT POLICY**

The Trustees have considered the most appropriate policy for investing funds that are not required in the short term and have found that specialised unit trusts or equities meet the requirements to generate both income and capital growth commensurate with an acceptable level of risk.

## **PUBLIC BENEFIT**

The Trustees have had regard to the guidance issued by the Charity Commission concerning public benefit. They are satisfied that the information given in this report, particularly regarding the activities undertaken in conjunction with the objectives of the charity, demonstrate that the requirements to identify public benefit have been met.

## **PLANS FOR THE FUTURE**

In 2024 and beyond, we plan to continue progressing actions and identifying new initiatives to work towards the vision Council agreed in 2022:

- Meet the diverse spiritual needs of our members
- Establish KLS as a Jewish educational hub for our area
- Improve links with the wider community – local neighbours, faith groups, civic and partner organisations
- Cultivate a vibrant community for Jewish living, attracting and engaging as many members and families as possible, and events open to the broader Jewish community.

We also plan to

- examine ways to extend our pool of volunteers to enable the work needed to run activities to be shared more widely and expenditure on external providers limited

# KINGSTON LIBERAL SYNAGOGUE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

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- further improve our governance and risk management
- increase fundraising and encourage more legacies to protect KLS's future finances
- find additional sources of income to reduce dependence on membership fees and rental income.

### STATEMENT OF THE TRUSTEES' RESPONSIBILITIES

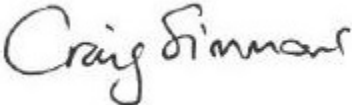
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 28 May 2024 and signed on their behalf by:



**Craig Simmons**  
co-Chair



**Rebecca Singerman-Knight**  
co-Chair

# KINGSTON LIBERAL SYNAGOGUE

## INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINGSTON LIBERAL SYNAGOGUE (the 'charity')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023.

#### Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act
- state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from 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 no opinion is given as to whether the accounts present a 'true and fair' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in, any material respect the requirements
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.



Jason Foxwell  
independent-examiner.net

39 Enfield Road  
Poole  
BH15 3LJ

Date: 28 May 2024

# KINGSTON LIBERAL SYNAGOGUE

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Income from:</b>					
Charitable activities:					
Donations, gifts and legacies	3	23,315	55,135	78,450	68,065
Subscriptions	4	118,387	-	118,387	103,787
Investment income	5	3,561	4,095	7,656	902
Other income	6	61,408	-	61,408	37,124
<b>Total income</b>		<b>206,671</b>	<b>59,230</b>	<b>265,901</b>	<b>209,878</b>
<b>Expenditure on:</b>					
Charitable activities	7	193,623	43,208	236,831	228,410
<b>Total expenditure</b>		<b>193,623</b>	<b>43,208</b>	<b>236,831</b>	<b>228,410</b>
Net gain/(loss) on investments		-	1,649	1,649	(5,548)
<b>Net income/(expenditure) for the year</b>		<b>13,048</b>	<b>17,671</b>	<b>30,719</b>	<b>(24,080)</b>
<b>Transfer between funds</b>	15	-	-	-	-
<b>Net movement in funds</b>		<b>13,048</b>	<b>17,671</b>	<b>30,719</b>	<b>(24,080)</b>
<b>Reconciliation of funds:</b>					
Funds brought forward		185,675	168,946	354,621	378,701
<b>Funds carried forward</b>		<b>198,723</b>	<b>186,617</b>	<b>385,340</b>	<b>354,621</b>

All activities derive from continuing operations.

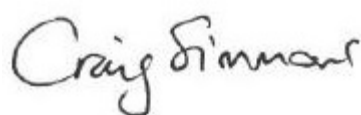
The notes set out on pages 13 to 26 form an integral part of these accounts.

# KINGSTON LIBERAL SYNAGOGUE

## BALANCE SHEET AS AT 31 DECEMBER 2023

			2023	2022
	Notes	£	£	£
<b>FIXED ASSETS</b>				
Tangible fixed assets	10		96,274	80,821
<b>CURRENT ASSETS</b>				
Stocks	11	3,265	3,941	
Debtors	12	83,553	45,588	
Investments	13	12,879	29,460	
Cash at bank and in hand		223,461	217,540	
		<u>323,158</u>	<u>296,529</u>	
CREDITORS: amounts falling due within one year	14	(34,092)	(22,729)	
		<u></u>	<u></u>	
<b>NET CURRENT ASSETS</b>			289,066	273,800
<b>NET ASSETS</b>			<u>385,340</u>	<u>354,621</u>
<b>THE FUNDS OF THE CHARITY</b>				
Restricted funds	15		186,617	168,946
Unrestricted funds	15		198,723	185,675
<b>TOTAL FUNDS</b>			<u>385,340</u>	<u>354,621</u>

Approved by the trustees on 28 May 2024.



Craig Simmons  
co-Chair



Rebecca Singerman-Knight  
co-Chair



Philip Hyman  
Treasurer

The notes set out on pages 13 to 26 form an integral part of these accounts.

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

#### **Basis of preparation and accounting convention**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued on 16 July 2014), as amended by Update Bulletin 2 published in October 2018, effective for accounting periods beginning on or after 1 January 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). This has been done to accord with current best practice.

#### **Income recognition**

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

#### **Accounting for deferred income and income received in advance**

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

#### **Donated goods, facilities and services**

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. There were no such donations during the year in question. In accordance with the Charities SORP (FRS 102), the general volunteer time of trustees and volunteers is not recognised with any monetary value.

#### **Fund accounting**

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds set aside by the Council for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

### **Allocating costs to activities**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These include office costs, finance, personnel, payroll and governance costs which support the charity's charitable activities.

### **Tangible fixed assets**

Tangible fixed assets are written off over the expected useful life of the asset, on a straight-line basis at rates of between 2% and 25% per annum. Individual items costing less than £1,000 are not treated as fixed assets.

### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

### **Creditors and provisions**

All liabilities are recognised as at the end of the financial year.

### **Financial instruments including cash and bank balances**

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

## **2 Liability to taxation**

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 3 Donations, gifts and legacies

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
General donations	14,426	-	14,426	13,275
Gift aid on general donations	2,098	-	2,098	2,667
Donations from school and club visits	690	-	690	-
Kol Nidrei appeal (note 3a)	4,990	10,331	15,321	14,300
Gift aid on Kol Nidrei appeal (note 3a)	1,111	2,308	3,419	3,462
Eastern Europe fund	-	-	-	1,959
Henry Rollin fund	-	-	-	625
Mosaic fund	-	150	150	-
Garden fund	-	25	25	-
Tree of Life fund	-	(12)	(12)	81
Board of Deputies fund	-	2,388	2,388	2,270
Rabbi's discretionary fund	-	280	280	2,500
Synagogue fund	-	21,250	21,250	-
KLS Charity fund	-	825	825	-
Scroll recovering fund	-	1,250	1,250	-
Funeral reserve fund	-	15,296	15,296	25,934
Leo Baeck College fund	-	1,044	1,044	992
	<b>23,315</b>	<b>55,135</b>	<b>78,450</b>	<b>68,065</b>
<i>Total 2022</i>	<i>20,640</i>	<i>47,425</i>	<i>68,065</i>	

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>3a Kol Nidrei appeal</b>				
For KLS general purposes	6,101	-	6,101	5,921
For nominated external charities	-	12,639	12,639	11,841
Allocation adjustment for prior years	-	-	-	-
	<b>6,101</b>	<b>12,639</b>	<b>18,740</b>	<b>17,762</b>
<i>Total 2022</i>	<i>4,698</i>	<i>13,064</i>	<i>17,762</i>	

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 4 Subscriptions

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Subscriptions receivable	95,530	-	95,530	85,422
Gift aid on subscriptions	22,857	-	22,857	18,365
	<b>118,387</b>	<b>-</b>	<b>118,387</b>	<b>103,787</b>
<i>Total 2022</i>	<i>103,787</i>	<i>-</i>	<i>103,787</i>	

### 5 Investment income

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Interest on bank accounts	3,561	4,095	7,656	902
<i>Total 2022</i>	<i>902</i>	<i>-</i>	<i>902</i>	

### 6 Other income

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Nursery and other venue hire charges	54,522	-	54,522	34,780
Shop	683	-	683	(3,683)
Social events	1,746	-	1,746	1,730
Communal Seder (note 6a)	887	-	887	1,119
100 Club	618	-	618	318
High Holiday non-member tickets	965	-	965	1,040
Rabbinic fees charged to non-members	1,187	-	1,187	1,620
Miscellaneous income	800	-	800	200
	<b>61,408</b>	<b>-</b>	<b>61,408</b>	<b>37,124</b>
<i>Total 2022</i>	<i>37,124</i>	<i>-</i>	<i>37,124</i>	

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

6a Communal Seder	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Seder direct fundraising	1,160	-	1,160	1,586
Seder expenses	(273)	-	(273)	(467)
	<b>887</b>	<b>-</b>	<b>887</b>	<b>1,119</b>
<i>Total 2022</i>	<i>1,119</i>	<i>-</i>	<i>1,119</i>	

### 7 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Rabbinic salary	62,820	-	62,820	58,106
Other rabbinic costs (note 7a)	14,469	6,478	20,947	16,862
Religion school salaries	4,411	-	4,411	3,755
Religion school expenses	183	-	183	106
Service expenses	1,430	-	1,430	1,130
Music costs	7,483	-	7,483	6,353
Funeral costs (note 7b)	-	12,965	12,965	25,434
Liberal Judaism affiliation fees	18,472	-	18,472	21,595
Administrative expense (note 7c)	84,355	-	84,355	76,961
Other direct charitable expenditure	-	23,765	23,765	18,108
	<b>193,623</b>	<b>43,208</b>	<b>236,831</b>	<b>228,410</b>

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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<b>7a Other rabbinic costs</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Social security costs	3,126	-	3,126	1,984
Pension contributions	6,534	-	6,534	7,624
Rabbi's health insurance	2,036	-	2,036	1,895
Rabbi's travel and subsistence expenses	2,310	-	2,310	3,714
Expenditure on rabbi's discretionary fund	-	6,478	6,478	845
Second rabbi costs	463	-	463	800
	<b>14,469</b>	<b>6,478</b>	<b>20,947</b>	<b>16,862</b>

<b>7b Funeral costs</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Total cost of funeral expenses	-	13,370	13,370	26,924
Additional non scheme expenses recovered from members	-	(405)	(405)	(3,990)
Funeral costs for non scheme members	-	-	-	2,500
	<b>-</b>	<b>12,965</b>	<b>12,965</b>	<b>25,434</b>

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 7c Administrative expenditure

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Administration staff costs	19,746	-	19,746	18,575
Electricity and water	17,898	-	17,898	10,918
Telephone	1,262	-	1,262	2,186
Caretaking, cleaning and refuse collection	6,137	-	6,137	4,975
Property repairs and maintenance	8,971	-	8,971	9,182
Gardening expenses	143	-	143	401
Accountancy and bookkeeping fees	13,185	-	13,185	8,145
Independent examination fee	700	-	700	800
Legal and professional fees	1,859	-	1,859	2,457
Bank charges and payment collection fees	772	-	772	749
Printing, postage and stationery	2,444	-	2,444	2,424
Website and marketing costs	509	-	509	300
IT support and software costs	283	-	283	-
Library expenses	60	-	60	-
Insurance	8,020	-	8,020	7,693
Subscriptions paid	550	-	550	803
Miscellaneous expenses	353	-	353	5,979
Depreciation charges	1,463	-	1,463	1,374
	<b>84,355</b>	<b>-</b>	<b>84,355</b>	<b>76,961</b>

### 8 Staff costs

	Total 2023 £	Total 2022 £
Gross salaries	85,982	78,944
Employer's NI and health insurance costs	5,782	5,046
Employer's pension contributions	6,909	7,949
	<b>98,673</b>	<b>91,939</b>

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Number of employees	2023	2022
Rabbinic staff	1	1
Religion school staff	2	2
Administration staff	1	1
	<u>4</u>	<u>4</u>

The charity considers its key management personnel to be the rabbi and the trustees who are executive officers on Council. Of these, only the rabbi is paid, with all trustees working on a voluntary basis. Total employment costs, including employer National Insurance, pension and healthcare costs, of the key management personnel amounted to £74,516 (2022: £69,609). The number of employees with employee benefits in excess of £60,000 was 1 (2022: 1).

### 9 Independent examiner's remuneration

	2023	2022
	£	£
Independent examination fee	<u>750</u>	<u>750</u>

### 10 Tangible fixed assets

	Freehold property £	Religious regalia £	Fixtures & fittings £	Electronic equipment £	Total £
<b>Cost</b>					
At 1st January 2023	94,263	11,694	54,816	14,424	175,197
Additions	-	-	16,916	-	16,916
At 31st December 2023	<u>94,263</u>	<u>11,694</u>	<u>71,732</u>	<u>14,424</u>	<u>192,113</u>
<b>Depreciation</b>					
At 1st January 2023	13,442	11,694	54,816	14,424	94,376
Provided during the year	621	-	842	-	1,463
At 31st December 2023	<u>14,063</u>	<u>11,694</u>	<u>55,658</u>	<u>14,424</u>	<u>95,839</u>
<b>Net book value</b>					
At 31st December 2023	<u>80,200</u>	<u>-</u>	<u>16,074</u>	<u>-</u>	<u>96,274</u>
At 1st January 2023	<u>80,821</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,821</u>

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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Included in freehold property is freehold land at a cost of £64,000 (2022: £64,000) which is not depreciated.

### 11 Stocks

	2023	2022
	£	£
Gift shop	2,738	3,033
Prayer books for resale	527	908
	<b>3,265</b>	<b>3,941</b>

### 12 Debtors

	2023	2022
	£	£
Trade debtors	8,572	8,665
Subscriptions due	694	8,726
Gift aid recoverable	55,535	25,708
Other debtors	2,205	1,100
Prepayments and accrued income	16,547	1,389
	<b>83,553</b>	<b>45,588</b>

### 13 Investments - current assets

	2023	2022
	£	£
Market value as at 1st January 2023	29,460	35,008
Disposal proceeds in the year	(18,230)	-
Gain/(loss) in the year	1,649	(5,548)
	<b>12,879</b>	<b>29,460</b>
Investments at market value comprised:		
UK equities (2022: UK equities and UK bonds)	12,879	29,460

All investments are listed UK securities.

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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

	2023	2022
	£	£
Trade creditors	9,345	828
Taxation and social security	3,347	2,416
Other creditors	10,012	7,778
Accruals and deferred income	11,388	11,707
	<hr/>	<hr/>
	<b>34,092</b>	<b>22,729</b>

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

15 Fund analysis - current year	Balance 1 Jan 2023	Income	Expenses	Investment gain/(loss)	Balance 31 Dec 2023
	£	£	£	£	£
Unrestricted legacy fund	16,000	-	-	-	16,000
Unrestricted general fund	169,675	206,671	(193,623)	-	182,723
<b>Total unrestricted funds</b>	<b>185,675</b>	<b>206,671</b>	<b>(193,623)</b>	<b>-</b>	<b>198,723</b>
<b>Restricted funds</b>					
Alison Morland fund	6,705	-	-	1,501	8,206
Kader Memorial fund	3,971	-	-	702	4,673
Liselotte Hirschfeld fund	18,784	310	-	(554)	18,540
KLS charity fund	1,140	825	(825)	-	1,140
Rabbi's discretionary fund	17,796	790	(6,478)	-	12,108
Funeral reserve	42,743	16,919	(12,965)	-	46,697
Eastern Europe fund	5,196	177	5,000	-	10,373
Scroll repair fund	202	-	-	-	202
Building appeal fund	211	-	-	-	211
KLS High Holiday appeal fund	20,927	12,639	(22,990)	-	10,576
Doroteinu fund	512	-	-	-	512
National Holocaust Memorial fund	669	-	-	-	669
Pam Fletcher Jones fund	197	-	-	-	197
Mavis Robinson fund	4,046	-	-	-	4,046
Morris Hornfeld fund	293	-	-	-	293
Henry Rollin fund	346	-	-	-	346
Tree of Life fund	1,251	(12)	-	-	1,239
Religion School fund	951	-	-	-	951
Czech Scroll fund	6,250	212	-	-	6,462
Mosaic fund	1,166	150	(1,316)	-	-
Library fund	3,204	-	-	-	3,204
Garden fund	1,224	25	(202)	-	1,047
Security fund	250	-	-	-	250
Synagogue fund	9,779	21,939	-	-	31,718
KLS development fund	16,883	574	-	-	17,457
Building fund	1,250	-	-	-	1,250
Board of Deputies fund	-	2,388	(2,388)	-	-
Leo Baeck College fund	-	1,044	(1,044)	-	-
Scroll recovering fund	-	1,250	-	-	1,250
Restricted legacy fund	3,000	-	-	-	3,000
<b>Total restricted funds</b>	<b>168,946</b>	<b>59,230</b>	<b>(43,208)</b>	<b>1,649</b>	<b>186,617</b>
<b>Total funds</b>	<b>354,621</b>	<b>265,901</b>	<b>(236,831)</b>	<b>1,649</b>	<b>385,340</b>

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Fund analysis - prior year	Balance 1 Jan 2022	Income	Expenses	Investment gain/(loss)	Balance 31 Dec 2022
	£	£	£	£	£
Unrestricted legacy fund	16,000	-	-	-	16,000
Unrestricted general fund	191,245	162,453	(184,023)	-	169,675
<b>Total unrestricted funds</b>	<b>207,245</b>	<b>162,453</b>	<b>(184,023)</b>	<b>-</b>	<b>185,675</b>
<b>Restricted funds</b>					
Alison Morland fund	6,690	-	-	15	6,705
Kader Memorial fund	3,962	-	-	9	3,971
Liselotte Hirschfeld fund	24,356	-	-	(5,572)	18,784
KLS charity fund	1,140	-	-	-	1,140
Rabbi's discretionary fund	16,141	2,500	(845)	-	17,796
Funeral reserve	42,243	25,934	(25,434)	-	42,743
Eastern Europe fund	13,750	1,959	(10,513)	-	5,196
Scroll repair fund	202	-	-	-	202
Building appeal fund	211	-	-	-	211
KLS High Holiday appeal fund	10,284	13,064	(2,421)	-	20,927
Doroteinu fund	512	-	-	-	512
National Holocaust Memorial fund	669	-	-	-	669
Pam Fletcher Jones fund	197	-	-	-	197
Mavis Robinson fund	4,046	-	-	-	4,046
Morris Hornfeld fund	313	-	(20)	-	293
Henry Rollin fund	221	625	(500)	-	346
Tree of Life fund	1,180	81	(10)	-	1,251
Religion School fund	951	-	-	-	951
Czech Scroll fund	6,250	-	-	-	6,250
Mosaic fund	1,166	-	-	-	1,166
Library fund	3,204	-	-	-	3,204
Garden fund	1,224	-	-	-	1,224
Security fund	250	-	-	-	250
Synagogue fund	11,161	-	(1,382)	-	9,779
KLS development fund	16,883	-	-	-	16,883
Building fund	1,250	-	-	-	1,250
Board of Deputies fund	-	2,270	(2,270)	-	-
Leo Baeck College fund	-	992	(992)	-	-
Restricted legacy fund	3,000	-	-	-	3,000
<b>Total restricted funds</b>	<b>171,456</b>	<b>47,425</b>	<b>(44,387)</b>	<b>(5,548)</b>	<b>168,946</b>
<b>Total funds</b>	<b>378,701</b>	<b>209,878</b>	<b>(228,410)</b>	<b>(5,548)</b>	<b>354,621</b>

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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### Purposes of Funds

#### Unrestricted funds

Legacy Fund	For furthering KLS's aims as the trustees may determine
General Fund	For the general charitable purposes of running KLS

#### Restricted funds

Alison Morland Fund	For helping young people of recognised merit
Kader Memorial Fund	For helping young people learn about Israel
Liselotte Hirschfeld Fund	For helping any person in need
KLS Charity Fund	For general charitable grants
Rabbi's Discretionary Fund	For furthering KLS's aims as the rabbi may determine
Funeral Reserve	To meet the funeral costs of deceased members who were within the synagogue's funeral scheme
East European Fund	To support emergent congregations in central and eastern Europe
Scroll Repair Fund	To fund repairs to the KLS scrolls
Building Appeal Fund	To fund improvements to the KLS building
High Holy Day Appeal Fund	Funds collected annually to support external charities as nominated by members and selected by Council
Doroteinu	To fund speakers and other costs of events organised by our care team (KIT)
National Holocaust Memorial Fund	To fund catering and support costs associated with the annual Holocaust Memorial Day workshops for schools
Pam Fletcher Jones Fund	For helping children attend Liberal Judaism (LJ) spring camp
Mavis Robinson Fund	For children to attend LJ summer camp
Morris Hornfeld Flower Fund	To provide flowers for the synagogue during the High Holy Days
Henry Rollin Fund	For children to attend LJ summer camp
Tree of Life Fund	To fund improvements to the sanctuary after the costs of engraving leaves on the Tree of Life artwork have been met
Religion School Fund	For Religion School development projects
Czech Scroll Fund	To fund repairs to scrolls loaned to KLS from the Memorial Scrolls Trust
Mosaic Fund	To fund maintenance of and additions to mosaic artwork for permanent display at KLS
Library Fund	For developing the KLS library
Garden Fund	To fund permanent improvements to the KLS garden
Security Fund	To fund improvements in security provision at KLS
Synagogue Fund	To fund improvements and renovation work within the synagogue's sanctuary
KLS Development Fund	For projects delivering long-term value to KLS
Building Fund	To fund repairs to the KLS building
Board of Deputies Fund	To collect and pay out annual voluntary levies in respect of the Board of Deputies
Leo Baeck College Fund	To collect and pay out annual voluntary levies in respect of Leo Baeck College
Legacy Fund	For future suitable projects determined by Council
Scroll Recovering Fund	To fund the costs of recovering scrolls

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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### 16 Net assets by funds

	Unrestricted £	Restricted £	2023 Total £
<b>At 31st December 2023</b>			
Tangible fixed assets	96,274	-	96,274
Current assets	128,700	194,458	323,158
Creditors due within one year	(26,251)	(7,841)	(34,092)
Net assets	<b>198,723</b>	<b>186,617</b>	<b>385,340</b>

### Prior year

	Unrestricted £	Restricted £	2022 Total £
<b>At 31st December 2022</b>			
Tangible fixed assets	80,821	-	80,821
Current assets	119,321	177,208	296,529
Creditors due within one year	(14,467)	(8,262)	(22,729)
Net assets	<b>185,675</b>	<b>168,946</b>	<b>354,621</b>

### 17 Related party transactions

There were no related parties.

**KINGSTON LIBERAL SYNAGOGUE**

England & Wales - Charity number 270792

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# Accounts

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# **KINGSTON LIBERAL SYNAGOGUE**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Charity No: 270792**

# KINGSTON LIBERAL SYNAGOGUE

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# KINGSTON LIBERAL SYNAGOGUE

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

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### Trustees from 1 January 2022 to the date of this report

<b>Chair:</b>	Craig Simmons (co-Chair from 11 June 2023)
<b>Deputy Chair:</b>	Rebecca Singerman-Knight (co-Chair from 11 June 2023)
<b>Secretary:</b>	Louisa Michelson
<b>Treasurer:</b>	Philip Hyman (trustee from 5 September 2022, treasurer from 10 December 2022) Ray Stone (until 5 September 2022)
<b>Others:</b>	Vince Daly Stephanie Wuggenig (until 31 December 2022) Philip Lyons Brian Plaskow Bess Joffe (until 19 June 2022) Tina Higgins Nicola Claire Barbara Richards (from 11 June 2023)
<b>Charity registered number</b>	270792
<b>Principal Office</b>	Rushett Road Long Ditton Surrey KT7 0UX
<b>Independent Examiner</b>	Jason Foxwell independent-examiner.net 39 Enfield Road Poole Dorset BH15 3LJ
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

# KINGSTON LIBERAL SYNAGOGUE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

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The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2022. Legal and administrative information set out on page 1 forms part of this report.

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTS AND ACTIVITIES

a. The Objects of the Synagogue shall be:-

- to advance Liberal Judaism;
- to provide, arrange and conduct religious education; and -
- to pursue any other charitable purpose.

b. In furtherance of the above Objects the trustees may:

- provide and maintain a Synagogue and conduct religious services including the solemnisation of marriages, burial and cremation;
- involve the Synagogue actively in the life of the local community; and
- promote inter-faith co-operation within the local community.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### a. CONSTITUTION

Kingston Liberal Synagogue (KLS) is an unincorporated association governed by an amended written Constitution adopted at the annual General Meeting on 12 November 1967 and amended 10 October 1975, 26 June 2003, 5 September 2020 and 5 September 2021. Further amendments were adopted at the Annual General Meeting on 11 June 2023.

The Synagogue is registered with the Charity Commission – No. 270792.

#### b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected by members of the Synagogue at an Annual General Meeting or co-opted under the terms of the Constitution. There must be at least six Trustees and a maximum of 14 Trustees. Trustees hold office for a term of two years, after which they may seek re-election. The Chair is elected by members of the Synagogue at each AGM.

The Trustees who have served during the year and since the year-end are set out on page 1. The trustees meet no fewer than six times a year. In practice, they generally meet monthly.

# **KINGSTON LIBERAL SYNAGOGUE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

Prior to nomination, the Chair meets with prospective Trustees to brief them about the role and the expectations and responsibilities of becoming a Trustee. Following election, new Trustees are introduced to their role and given a copy of the Constitution and a guide to the policies and procedures adopted by the Synagogue.

A number of publications from the Charity Commission are also provided including guidance on charities and public benefit and on the advancement of religion for public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act.

The Trustees are reminded of their responsibilities as a part of a standing agenda item at each monthly Council meeting.

### **d. PAY POLICY FOR SENIOR STAFF**

The remuneration for senior personnel are approved by Trustees. Decisions about appropriate pay scales are based upon similar positions in comparable organisations of a similar size and the charity's income levels. Pay rates are reviewed annually by the Trustees.

### **e. ORGANISATIONAL STRUCTURE AND DECISION MAKING**

KLS has a Council currently consisting of 10 Trustees and the Synagogue's rabbi who meet monthly and are responsible for the strategic direction and policy of the charity. We also operate a system of subgroups which focus upon specific areas of the organisation and report back to the Council. These include risk management, finance, safeguarding, policy review and strategy. Individual trustees take the lead on most aspects of the Synagogue's activities including finance, education, membership and social action.

In addition, the Chair and Deputy Chair (now both co-Chairs) meet with the rabbi twice each month to discuss operational issues and setting the agenda for the Council meeting.

### **f. RELATED PARTY RELATIONSHIPS**

There were no related party transactions or balances relevant to the accounting period.

### **g. RISK MANAGEMENT**

The Trustees are aware of their responsibilities to conduct a thorough risk assessment of the charity's activities and have developed a suitable risk management policy. A risk management group oversees maintenance and regular review of a risk register, assessing mitigating actions to keep risks within Council's risk appetite, and reporting these to the Council for approval.

# KINGSTON LIBERAL SYNAGOGUE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

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Disclosure and Barring Service ("DBS") checks are carried out on staff, volunteers and Trustees who work with children or other vulnerable groups under our care as the Synagogue is required to check. Safeguarding policy and procedures are regularly reviewed by the safeguarding committee. Trustees receive appropriate safeguarding training.

We have a register of safeguarding disclosures.

We also have a Declaration of Interests record which is kept updated.

### ACHIEVEMENT AND PERFORMANCE

2022 was a very busy year as we reintroduced activities that had been impacted by covid restrictions in 2020 and 2021 and played catch-up from not being able to invest in the premises. The Synagogue's key achievements during the year are summarised below.

#### Education

- Reintroduction of weekly face-to-face lessons for our Beiteinu students, allowing a greater depth of learning than possible over Zoom, and more creative learning activities such as participation in a Noah and the Flood musical, a Purimspiel, and the first Beiteinu mock seder
- Introduction of Kinderlech, a pre-Beiteinu baby and toddler group, monthly when there is a family service
- Introduction of parent/carer meetings at the start of each term
- Weekly adult classes in Hebrew for Beginners, Biblical Hebrew, and Exploring Judaism for people wishing to convert or deepen their Jewish knowledge.

#### Religious activities

- Resumption of our varied service formats including themed, choral and family services, chavurah suppers, member-hosted Shabbat @ Home services, guitar-led, spiritual Ruchani services, and the occasional study and discussion session
- Themed Shabbat services including mental health, domestic abuse, the NHS, safeguarding and interfaith week
- Continuation of livestreaming of services for the benefit of members unable to attend in person, and also to facilitate shared services with other Liberal Jewish communities
- Leading two Open House Shabbat services celebrating Liberal Judaism's 120th anniversary
- Celebration of Jewish festivals including a fancy dress Purim, choral Yom HaShoah, member-hosted Chanukah @ Home, interfaith Chanukah, various festival chavurah suppers, and our first in-person Passover communal seder since 2019
- Introduction of study sessions into our High Holy Day programme
- Lifecycle celebrations with special blessings and kiddushim including a baby naming, two Bnei Mitzvah, a retirement and a significant birthday
- Six member funerals including for Mike Barnato, KLS President since 2015.

# KINGSTON LIBERAL SYNAGOGUE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

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### Wider community

- Holocaust Memorial Day workshops for schools, redesigned for compliance with covid restrictions
- Creation of a drop-off hub and warehouse to take in and forward donations of supplies from the local community to support the Ukrainian people
- Fundraising concert for victims of the war in Ukraine
- Funds raised from our 2021 High Holy Day Appeal were distributed to
  - Generation 2 Generation, a charity that helps the descendants of Holocaust survivors tell their family's history
  - JUMP – a HIAS+JCORE project befriending child refugees
  - JAMI (Jewish Association for Mental Illness)
  - Kent, Surrey & Sussex air ambulance service
  - Leo Baeck Educational Centre, Haifa
  - Womankind Worldwide
- KLS choir sang at Vibrant Kingston – a multicultural celebration in aid of the Royal Borough of Kingston Mayor's Charitable Trust
- A bagel and cake celebration, open to the local community, to celebrate the Queen's Platinum Jubilee
- Collaboration with other faith leaders through the Kingston Interfaith Forum to launch Be Well Kingston, which plans to offer people from the borough a safe space to come and talk about whatever worries them
- The Dialogue Society, a Muslim interfaith group, joined us for a Shabbat service, and gave a talk on living together without losing our distinctiveness
- We spoke on Rekindling Community Spirit and Mental Wellbeing at an Iftar meal at Kingston Guildhall marking Ramadan
- Local faith groups joined our celebrations on the first night of Chanukah
- Our volunteer guides introduced Judaism and Jewish life to children from 27 different groups in 16 organisations from schools to beavers, cubs and scouts
- In partnership with RBKares, we ran a Warmer in Winter initiative, repurposing old pillowcases to make tote bags and filling them with supplies to help people in need cope with the winter weather, a project which earned KLS a Mitzvah Day awards nomination.

### Social and cultural activities

- In addition to the social and cultural aspects of our religious and wider community activities, we held a number of events specifically for members and friends:
- Two days of organised walks with picnics in the Surrey countryside
- Garden party hosted by one of our member families
- Annual picnic and rounders
- Annual supper quiz
- Bookcrashers, our book group, celebrated its 10th anniversary with a garden tea party.

# KINGSTON LIBERAL SYNAGOGUE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

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### Membership

- We welcomed 33 new joiners during the year to our warm, friendly and inclusive community
- Recent joiners experienced KLS's welcoming atmosphere at a new members' evening in the summer with a Shabbat service and shared meal
- Rabbi René and our Keeping in touch (KIT) team volunteers maintained regular contact with our more vulnerable members in their homes, hospitals and care homes
- Two KIT tea parties with speakers.

### Marketing

- Prominent features in the local and national press and across social media
- Regular blogs about community events and festivals on our website, together with guest blogs from members on various areas of interest.

### Premises and infrastructure

- Installation of new fully fireproofed blinds
- Repair and renewal of fire doors
- Overhaul of emergency lighting
- New fire evacuation procedures and a walk-through building fire safety video
- Roof and flooring repairs
- Refurbishment of pedestrian and vehicle gates
- Agreement of annual service contracts to monitor health and safety of the building
- Maintenance of the Kehillah Garden by volunteers in the Garden Group.

## FINANCIAL REVIEW

During the year the income for the charity was £209,878 (2021: 178,237) while the expenditure was £228,410 (2021: 176,882). The total fund balance reduced to £354,621 (2021: 378,701) and comprised unrestricted funds of £185,675 (2021: £207,245) and restricted funds of £168,946 (2021: £171,456).

### a. GOING CONCERN

The trustees have considered the principal risks and uncertainties facing the charity together with its current financial position. Despite the current uncertain economic climate, the trustees believe the charity is well placed to manage its risks and that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future.

Accordingly, the trustees continue to adopt the going concern basis in preparing the annual report and financial statements.

# KINGSTON LIBERAL SYNAGOGUE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

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### b. RESERVES POLICY

The trustees have established a policy of holding reserves that are sufficient to enable the charity to continue in the event of necessary but unplanned expenditure. They monitor the level of free reserves as defined by the total of unrestricted fund balances less tangible fixed assets. At the balance sheet date the level of free reserves was £104,854 (2021: £125,050). The trustees consider this level together with the level of typical monthly expenditure to ensure that sufficient funds are available to cover at least six months of expenditure.

### c. INVESTMENT POLICY

The Trustees have considered the most appropriate policy for investing funds that are not required in the short term and have found that specialised unit trusts or equities meet the requirements to generate both income and capital growth commensurate with an acceptable level of risk.

## PUBLIC BENEFIT

The Trustees have had regard to the guidance issued by the Charity Commission concerning public benefit. They are satisfied that the information given in this report, particularly regarding the activities undertaken in conjunction with the objectives of the charity, demonstrate that the requirements to identify public benefit have been met.

## PLANS FOR THE FUTURE

In 2023 and beyond, we plan to continue progressing actions and identifying new initiatives to work towards the vision Council agreed at its Away Day in 2022:

- Meet the diverse spiritual needs of our members
- Establish KLS as a Jewish educational hub for our area
- Improve links with the wider community – local neighbours, faith groups, civic and partner organisations
- Cultivate a vibrant community for Jewish living, attracting and engaging as many members and families as possible, and events open to the broader Jewish community.

We also plan to

- examine ways to extend our pool of volunteers to enable the work needed to run activities to be shared more widely and expenditure on external providers limited
- further improve our governance and risk management
- increase fundraising and encourage more legacies to protect KLS's future finances
- find additional sources of income to reduce dependence on membership fees and rental income.

# KINGSTON LIBERAL SYNAGOGUE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

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### STATEMENT OF THE TRUSTEES' RESPONSIBILITIES

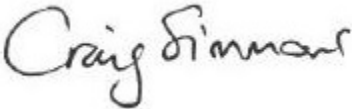
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 30 October 2023 and signed on their behalf by:



**Craig Simmons**  
co-Chair



**Rebecca Singerman-Knight**  
co-Chair

# KINGSTON LIBERAL SYNAGOGUE

## INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINGSTON LIBERAL SYNAGOGUE (the 'charity')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

#### Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act
- state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from 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 no opinion is given as to whether the accounts present a 'true and fair' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in, any material respect the requirements
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.



Jason Foxwell  
independent-examiner.net

39 Enfield Road  
Poole  
BH15 3LJ

Date: 31 October 2023

# KINGSTON LIBERAL SYNAGOGUE

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 (restated) £
<b>Income from:</b>					
Charitable activities:					
Donations, gifts and legacies	3	20,640	47,425	68,065	53,549
Subscriptions	4	103,787	-	103,787	102,622
Investment income	5	902	-	902	229
Other income	6	37,124	-	37,124	21,837
<b>Total income</b>		<b>162,453</b>	<b>47,425</b>	<b>209,878</b>	<b>178,237</b>
<b>Expenditure on:</b>					
Charitable activities	7	184,023	44,387	228,410	176,882
<b>Total expenditure</b>		<b>184,023</b>	<b>44,387</b>	<b>228,410</b>	<b>176,882</b>
Net (loss)/gain on investments		-	(5,548)	(5,548)	3,014
<b>Net (expenditure)/income for the year</b>		<b>(21,570)</b>	<b>(2,510)</b>	<b>(24,080)</b>	<b>4,369</b>
<b>Transfer between funds</b>	15	-	-	-	-
<b>Net movement in funds</b>		<b>(21,570)</b>	<b>(2,510)</b>	<b>(24,080)</b>	<b>4,369</b>
<b>Reconciliation of funds:</b>					
Funds brought forward		207,245	171,456	378,701	374,332
<b>Funds carried forward</b>		<b>185,675</b>	<b>168,946</b>	<b>354,621</b>	<b>378,701</b>

All activities derive from continuing operations.

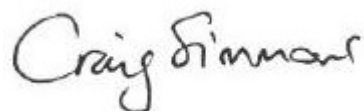
The notes set out on pages 12 to 23 form an integral part of these accounts.

# KINGSTON LIBERAL SYNAGOGUE

## BALANCE SHEET AS AT 31 DECEMBER 2022

			2022	2021
	Notes	£	£	£
<b>FIXED ASSETS</b>				
Tangible fixed assets	10		80,821	82,195
<b>CURRENT ASSETS</b>				
Stocks	11	3,941		6,159
Debtors	12	45,588		71,800
Investments	13	29,460		35,008
Cash at bank and in hand		217,540		208,838
		<u>296,529</u>		<u>321,805</u>
CREDITORS: amounts falling due within one year	14	(22,729)	(25,299)	
			<u>273,800</u>	<u>296,506</u>
<b>NET CURRENT ASSETS</b>			<u>354,621</u>	<u>378,701</u>
<b>NET ASSETS</b>			<u>354,621</u>	<u>378,701</u>
<b>THE FUNDS OF THE CHARITY</b>				
Restricted funds	15		168,946	171,456
Unrestricted funds	15		185,675	207,245
			<u>354,621</u>	<u>378,701</u>
<b>TOTAL FUNDS</b>			<u>354,621</u>	<u>378,701</u>

Approved by the trustees on 30 October 2023.



Craig Simmons  
co-Chair



Rebecca Singerman-Knight  
co-Chair

The notes set out on pages 12 to 23 form an integral part of these accounts.

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

#### **Basis of preparation and accounting convention**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued on 16 July 2014), as amended by Update Bulletin 2 published in October 2018, effective for accounting periods beginning on or after 1 January 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). This has been done to accord with current best practice.

#### **Income recognition**

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

#### **Accounting for deferred income and income received in advance**

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

#### **Donated goods, facilities and services**

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. There were no such donations during the year in question. In accordance with the Charities SORP (FRS 102), the general volunteer time of trustees and volunteers is not recognised with any monetary value.

#### **Fund accounting**

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds set aside by the Council for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

### **Allocating costs to activities**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These include office costs, finance, personnel, payroll and governance costs which support the charity's charitable activities.

### **Tangible fixed assets**

Tangible fixed assets are written off over the expected useful life of the asset, on a straight-line basis at rates of between 2% and 25% per annum. Individual items costing less than £1,000 are not treated as fixed assets.

### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

### **Creditors and provisions**

All liabilities are recognised as at the end of the financial year.

### **Financial instruments including cash and bank balances**

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

## **2 Liability to taxation**

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

### 3 Donations, gifts and legacies

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
General donations	13,275	-	13,275	25,300
Kol Nidrei appeal (note 3a)	3,544	10,756	14,300	15,985
Gift aid on Kol Nidrei appeal (note 3a)	1,154	2,308	3,462	2,781
Gift aid on general donations	2,667	-	2,667	(9,382)
Eastern Europe fund	-	1,959	1,959	1,013
Henry Rollin fund	-	625	625	-
Morris Hornfeld fund	-	-	-	193
Garden fund	-	-	-	125
Tree of Life fund	-	81	81	100
Board of Deputies charity fund	-	2,270	2,270	2,075
Rabbi's discretionary fund	-	2,500	2,500	2,844
Funeral reserve fund	-	25,934	25,934	12,515
Leo Baeck College fund	-	992	992	-
	<b>20,640</b>	<b>47,425</b>	<b>68,065</b>	<b>53,549</b>

<i>Total 2021</i>	<u>27,421</u>	<u>26,128</u>	<u>53,549</u>	
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	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>3a Kol Nidrei appeal</b>				
For KLS general purposes	5,921	-	5,921	11,503
For nominated external charities	-	11,841	11,841	7,263
Allocation adjustment for prior years	(1,223)	1,223	-	-
	<b>4,698</b>	<b>13,064</b>	<b>17,762</b>	<b>18,766</b>

<i>Total 2021</i>	<u>11,503</u>	<u>7,263</u>	<u>18,766</u>	
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# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

### 4 Subscriptions

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Subscriptions receivable	85,422	-	85,422	81,924
Gift aid on subscriptions	18,365	-	18,365	20,698
	<b>103,787</b>	<b>-</b>	<b>103,787</b>	<b>102,622</b>
<i>Total 2021</i>	<i>102,622</i>	<i>-</i>	<i>102,622</i>	

### 5 Investment income

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Interest on bank accounts	902	-	902	229
	<b>902</b>	<b>-</b>	<b>902</b>	<b>229</b>
<i>Total 2021</i>	<i>228</i>	<i>1</i>	<i>229</i>	

### 6 Other income

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Nursery and other venue hire charges	34,780	-	34,780	23,399
Shop	(3,683)	-	(3,683)	(3,187)
Social events	1,730	-	1,730	376
Communal Seder (note 6a)	1,119	-	1,119	30
100 Club	318	-	318	654
High Holy Day non-member tickets	1,040	-	1,040	-
Rabbinic fees charged to non-members	1,620	-	1,620	-
Miscellaneous income	200	-	200	565
	<b>37,124</b>	<b>-</b>	<b>37,124</b>	<b>21,837</b>
<i>Total 2021</i>	<i>21,837</i>	<i>-</i>	<i>21,837</i>	

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

6a Communal Seder	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Seder direct fundraising	1,586	-	1,586	30
Seder expenses	(467)	-	(467)	-
	<b>1,119</b>	<b>-</b>	<b>1,119</b>	<b>30</b>
<i>Total 2021</i>	<i>30</i>	<i>-</i>	<i>30</i>	

### 7 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Rabbinic salary	58,106	-	58,106	53,371
Other rabbinic costs (note 7a)	16,017	845	16,862	8,943
Religion school salaries	3,755	-	3,755	3,900
Religion school expenses	106	-	106	190
Service expenses	1,130	-	1,130	460
Music costs	6,353	-	6,353	5,677
Funeral costs (note 7b)	-	25,434	25,434	12,198
Liberal Judaism affiliation fees	21,595	-	21,595	20,427
Administrative expenses (note 7c)	76,961	-	76,961	64,802
Other direct charitable expenditure	-	18,108	18,108	6,914
	<b>184,023</b>	<b>44,387</b>	<b>228,410</b>	<b>176,882</b>

7a Other rabbinic costs	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Social security costs	1,984	-	1,984	(2,644)
Pension contributions	7,624	-	7,624	5,192
Rabbi's health insurance	1,895	-	1,895	1,452
Rabbi's travel and subsistence expenses	3,714	-	3,714	3,295
Expenditure on rabbi's discretionary fund	-	845	845	1,524
Second rabbi costs	800	-	800	124
	<b>16,017</b>	<b>845</b>	<b>16,862</b>	<b>8,943</b>

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

7b Funeral costs	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Total cost of funeral expenses	-	26,924	26,924	12,198
Additional non scheme expenses recovered from members	-	(3,990)	(3,990)	-
Funeral costs for non scheme members	-	2,500	2,500	-
	-	<b>25,434</b>	<b>25,434</b>	<b>12,198</b>

### 7c Administrative expenditure

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Administration staff costs	18,575	-	18,575	17,076
Caretaking, cleaning and refuse collection	4,975	-	4,975	4,731
Electricity and water	10,918	-	10,918	9,123
Telephone	2,186	-	2,186	1,126
Insurance	7,693	-	7,693	6,897
Printing, postage and stationery	2,424	-	2,424	2,523
Website	300	-	300	369
Depreciation	1,374	-	1,374	5,583
Property repairs and maintenance	9,182	-	9,182	6,798
Gardening	401	-	401	-
Sundries	5,979	-	5,979	159
Subscriptions	803	-	803	633
Accountancy and bookkeeping fees	8,145	-	8,145	8,218
Independent examination fee	800	-	800	775
Bank and payment collection charges	749	-	749	764
Library	-	-	-	27
Legal fees	2,457	-	2,457	-
	<b>76,961</b>	<b>-</b>	<b>76,961</b>	<b>64,802</b>

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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### 8 Salary and staff costs

	2022	2021
	£	£
Gross salaries	78,944	73,095
Employer's NI and health insurance costs	5,046	(228)
Employer's pension contributions	7,949	5,480
	<u>91,939</u>	<u>78,347</u>

### Staff headcount

	2022	2021
Rabbinic staff	1	1
Religion school staff	2	2
Administration staff	1	1
	<u>4</u>	<u>4</u>

The charity considers its key management personnel to be the Rabbi and the trustees who are executive officers on Council. Of these only the Rabbi is paid; all trustees work on a voluntary basis. The total employment benefits including employer pension and employer healthcare contributions of the key management personnel amounted to £67,625 (2021: £60,015). The number of employees with employee benefits in excess of £60,000 was 1 (2021: 1).

### 9 Independent examiner's remuneration

	2022	2021
	£	£
Examiner's fee	<u>800</u>	<u>775</u>

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

### 10 Tangible fixed assets

	Freehold property £	Religious regalia £	Fixtures & fittings £	Electronic equipment £	Total £
<i>Cost</i>					
At 1st January 2022	94,263	11,694	54,816	14,424	175,197
At 31st December 2022	94,263	11,694	54,816	14,424	175,197
<i>Depreciation</i>					
At 1st January 2022	12,837	11,694	54,816	13,655	93,002
Provided during the year	605	-	-	769	1,374
At 31st December 2022	13,442	11,694	54,816	14,424	94,376
<i>Net book value</i>					
At 31st December 2022	<b>80,821</b>	-	-	-	<b>80,821</b>
At 1st January 2022	81,426	-	-	769	82,195

Included in freehold property is freehold land at a cost of £64,000 which is not depreciated.

### 11 Stocks

	2022 £	2021 £
Gift shop	3,033	1,513
Prayer books for resale	908	4,646
	<b>3,941</b>	<b>6,159</b>

### 12 Debtors

	2022 £	2021 £
Trade debtors	9,056	14,745
Prepayments	-	2,500
Other debtors	28,197	54,555
Accrued subscriptions income	8,335	-
	<b>45,588</b>	<b>71,800</b>

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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Other debtors included £25,708 (2021: £54,555) in respect of gift aid recoverable.

### 13 Investment - current assets

	2022 £	2021 £
Market value as at 1st January 2022	35,008	31,994
(Loss)/gain in the year	(5,548)	3,014
<b>Market value as at 31st December 2022</b>	<b>29,460</b>	<b>35,008</b>
Investments at market value comprised:		
UK bonds and equities	29,460	35,008
Historical costs as at 31 December 2022	21,700	21,700

All investments are listed UK securities.

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

	2022 £	2021 £
Taxation and social security	2,416	2,936
Accruals and deferred income	15,347	19,049
Wages and other creditors	4,966	3,314
	<b>22,729</b>	<b>25,299</b>

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

15 Fund analysis - current year	Balance 1st Jan 2022 £	Income £	Expenses £	Investment Gain/(Loss) £	Balance 31st Dec 2022 £
Unrestricted legacy fund	16,000	-	-	-	16,000
Unrestricted general fund	191,245	162,453	(184,023)	-	169,675
<b>Total unrestricted funds</b>	<b>207,245</b>	<b>162,453</b>	<b>(184,023)</b>	<b>-</b>	<b>185,675</b>
Restricted funds:					
Alison Morland fund	6,690	-	-	15	6,705
Kader Memorial fund	3,962	-	-	9	3,971
Liselotte Hirschfeld fund	24,356	-	-	(5,572)	18,784
KLS charity fund	1,140	-	-	-	1,140
Rabbi's discretionary fund	16,141	2,500	(845)	-	17,796
Funeral reserve	42,243	25,934	(25,434)	-	42,743
Eastern Europe fund	13,750	1,959	(10,513)	-	5,196
Scroll repair fund	202	-	-	-	202
Building appeal fund	211	-	-	-	211
High Holy Day appeal fund	10,284	13,064	(2,421)	-	20,927
Doroteinu fund	512	-	-	-	512
National Holocaust Memorial fund	669	-	-	-	669
Pam Fletcher Jones fund	197	-	-	-	197
Mavis Robinson fund	4,046	-	-	-	4,046
Morris Hornfeld flower fund	313	-	(20)	-	293
Henry Rollin fund	221	625	(500)	-	346
Tree of Life fund	1,180	81	(10)	-	1,251
Religion School fund	951	-	-	-	951
Czech Scroll fund	6,250	-	-	-	6,250
Mosaic fund	1,166	-	-	-	1,166
Library fund	3,204	-	-	-	3,204
Garden fund	1,224	-	-	-	1,224
Security fund	250	-	-	-	250
Synagogue fund	11,161	-	(1,382)	-	9,779
KLS development fund	16,883	-	-	-	16,883
Building fund	1,250	-	-	-	1,250
Board of Deputies fund	-	2,270	(2,270)	-	-
Leo Baeck College fund	-	992	(992)	-	-
Restricted legacy fund	3,000	-	-	-	3,000
<b>Total restricted funds</b>	<b>171,456</b>	<b>47,425</b>	<b>(44,387)</b>	<b>(5,548)</b>	<b>168,946</b>
<b>Total funds</b>	<b>378,701</b>	<b>209,878</b>	<b>(228,410)</b>	<b>(5,548)</b>	<b>354,621</b>

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Fund analysis - prior year	Balance 1st Jan 2021 £	Income £	Expenses £	Investment Gain/(Loss) £	Balance 31st Dec 2021 £
Unrestricted legacy fund	16,000	-	-	-	16,000
Unrestricted general fund	195,383	152,108	(156,246)	-	191,245
<b>Total unrestricted funds</b>	<b>211,383</b>	<b>152,108</b>	<b>(156,246)</b>	<b>-</b>	<b>207,245</b>
Restricted funds:					
Alison Morland fund	6,406	-	-	284	6,690
Kader Memorial fund	2,497	-	-	1,465	3,962
Liselotte Hirschfeld fund	23,091	-	-	1,265	24,356
KLS charity fund	1,140	-	-	-	1,140
Rabbi's discretionary fund	14,821	2,844	(1,524)	-	16,141
Funeral reserve	41,926	12,515	(12,198)	-	42,243
Eastern Europe fund	12,737	1,013	-	-	13,750
Scroll repair fund	202	-	-	-	202
Building appeal fund	211	-	-	-	211
High Holy Day appeal fund	7,681	7,263	(4,660)	-	10,284
Doroteinu fund	512	-	-	-	512
National Holocaust Memorial fund	669	-	-	-	669
Pam Fletcher Jones fund	197	-	-	-	197
Mavis Robinson fund	4,046	-	-	-	4,046
Morris Hornfeld flower fund	120	193	-	-	313
Henry Rollin fund	221	-	-	-	221
Tree of Life fund	1,092	100	(12)	-	1,180
Religion School fund	951	-	-	-	951
Czech Scroll fund	6,250	-	-	-	6,250
Mosaic fund	1,166	-	-	-	1,166
Library fund	3,204	-	-	-	3,204
Garden fund	1,265	125	(166)	-	1,224
Security fund	250	-	-	-	250
Synagogue fund	11,161	-	-	-	11,161
KLS development fund	16,883	-	-	-	16,883
Building fund	1,250	-	-	-	1,250
Board of Deputies fund	-	2,076	(2,076)	-	-
Restricted legacy fund	3,000	-	-	-	3,000
<b>Total restricted funds</b>	<b>162,949</b>	<b>26,129</b>	<b>(20,636)</b>	<b>3,014</b>	<b>171,456</b>
<b>Total funds</b>	<b>374,332</b>	<b>178,237</b>	<b>(176,882)</b>	<b>3,014</b>	<b>378,701</b>

# KINGSTON LIBERAL SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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### 16 Net assets by funds

	Unrestricted £	Restricted £	2022 Total £
<b>At 31st December 2022</b>			
Tangible fixed assets	80,821	-	80,821
Current assets	127,583	168,946	296,529
Creditors due within one year	(22,729)	-	(22,729)
Net assets	<u>185,675</u>	<u>168,946</u>	<u>354,621</u>

### Prior year

	Unrestricted £	Restricted £	2021 Total £
<b>At 31st December 2021</b>			
Tangible fixed assets	82,195	-	82,195
Current assets	150,349	171,456	321,805
Creditors due within one year	(25,299)	-	(25,299)
Net assets	<u>207,245</u>	<u>171,456</u>	<u>378,701</u>

### 17 Related party transactions

There were no related parties.

**KINGSTON LIBERAL SYNAGOGUE**

England & Wales - Charity number 270792

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# Accounts

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Kingston  
Liberal  
Synagogue

# KLS Annual Report 2021





# KLS Annual Report 2021

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This report covers the year ending 31 December 2021, the date to which the accounts are made.

It also references later developments up to the preparation of this report in June 2022.



*Craig Simmons*

## Chair's Report

Since its formation in 1967, KLS has been a vibrant, joyful community, actively celebrating Jewish tradition with a progressive, modern outlook. It is a strength of the community that we have been able to adapt to the challenging circumstances of Covid restrictions and their easing in July 2021.

We were able to maintain many of our activities with innovations to suit our online means of meeting where necessary. These included religious services, learning, social events and activities in the wider community, highlights of which you can read in the following sections of this report, and further details in the weekly e-bulletin which I prepare.

We trod a careful path through all the legal requirements to keeping the synagogue open and providing as normal an experience as allowed while ensuring the safety of members, reviewing our measures swiftly in response to changes in Government guidelines. And we adopted a flexible approach, particularly for significant occasions like the unusually large number of Bnei Mitzvot, to allow distant family members unable to travel, to participate as far as possible.

Our keeping-in-touch team do a fantastic job. The team was reconstituted after Jenny Osorio stepped down and is now led by Mary Simmons. Under the leadership of Tina Higgins, supported by Diane Snapper, enhancements were also made to our processes for responding to enquiries about membership and for welcoming those who go on to become members. This has contributed to a significant increase in the number of new members. The flow of enquiries is also helped considerably by the extensive publicity through our website, social media, local and Jewish press, enthusiastically led by Rebecca Singerman-Knight.

Council meetings were held on Zoom fortnightly in the first half of 2021, reverting to monthly in July, with changes introduced to make them run more efficiently. I am grateful to all my colleagues on Council for their commitment. Louisa Michelson has been driving an improvement in our governance, now a standing item on our agenda along with important issues such as safeguarding. Ray Stone has led the finance group which is working to improve our budgeting and financial monitoring processes.

Nicola Claire joined Council, taking over responsibility for the premises from James Sales who moved away. A premises team has been formed so that we can be more responsive to issues arising with the building. We have also been helped by the transfer of the nursery to new owners who have a desire to invest in the fabric of the areas of the building which they use.

Vince Daly and his team have ensured KLS is a force for good in the wider community. Brian Plaskow and his team have made sure the Kehillah Garden was cared for. Philip Lyons organised a beautiful new lectern and rimonim holders for the bimah.

Stephanie Wuggenig has been leading the team that organises our many social events. She will be stepping down at the 2022 AGM after six years on Council but I'm grateful that for the time being she will continue to coordinate social events.

KLS is very fortunate to have Rabbi René as our spiritual leader. Rabbi René has worked tirelessly for the community and much of what KLS has achieved has been down to his commitment and his initiative. I am grateful to him for the support he has given me and the rest of Council.

I am grateful also to Rebecca Singerman-Knight who has provided much support in her role as Deputy Chair, and to our Administrator, Diane Snapper, as well as making sure everything runs smoothly in the office, is always coming up with useful suggestions.

And thanks to Karen Nicholas, our bookkeeper and additional office support, Carolynne Farrer and the Beiteinu teachers, and our many volunteers – you'll see some of their names mentioned both in the following sections and from time to time in the weekly e-bulletin. They include everyone who volunteers for our various rotas from leading services, security, locking up, and maintenance of the building and garden, to preparation and clearing up in the kitchen, and towel washing.

The final mention goes to our President, Mike Barnato, z"l. Mike was an extraordinary man, who provided me and Council with wisdom and support. During 2021 he also introduced a spirituality discussion group, jointly with Rabbi René. He is very much missed.

## Challenges

2021 was a success but challenges lie ahead, the main ones being:

- Continuing to attract new members – vital for the future of our community
- Finding ways of attracting more members to KLS activities
- Encouraging more volunteers – the work needed to run activities and maintain a vibrant community can then be shared more widely and expenditure on external providers limited
- Further improving our governance and risk management
- Encouraging more legacies – helping to protect KLS's future finances
- Finding additional sources of income – to reduce dependence on membership fees and nursery rental income.





*Rabbi René Pfertzel*

## Rabbi's Report

The past year has been a year of transition. As the Covid restrictions were gradually lifted, we had to imagine a new way to keep our members safe, and at the same time, to keep our synagogue open. We have managed to celebrate all Shabbats and festivals, to rejoice in time of simchas, and also to mourn in time of grief. Our community has come out of Covid even stronger.

It is beyond the scope of this report to describe all the things that have happened since the last AGM, and I would like to mention some of the many activities that have happened and are happening at KLS. To have a full picture, one only needs to read every week the excellent e-bulletin issued by our Chair Craig Simmons.

We offer our membership a wide range of activities, from religious services to life cycle events, from Hebrew classes to joint Mussar sessions with Finchley Progressive Synagogue and a Torah study class. Thanks to a very dedicated team of service leaders, we have ensured a steady religious and spiritual presence even when the Rabbi is not available. Our conversion programme has almost thirty people registered, including some members who want to refresh their knowledge of Judaism. Our Book club the "Bookcrashers" is celebrating this year its tenth anniversary of existence. Our social events team has worked wonders, and the last event, the Big Bagel Jubilee, attracted many of our neighbours, creating links with the local community. Despite small numbers, our Cheder, Beiteinu, offers all the necessary learning for our younger members to embrace their Jewish identity. Music is an important part of KLS, with a choir that has found its unique voice, under the guidance of Rebekka Wedell, Music Director, but also Tammy Rich who brings her energy to family services, and more recently to the toddlers group that started recently. Rebecca Singerman-Knight enriches our Shabbat services at the piano, and we are now thinking of reviving Shabbat Ruchani, an evening of reflection and meditation

to welcome Shabbat, with Vince Daly and Daniel Jurow. Mary Simmons has taken over from Jenny Osorio the task of facilitating our “Keep In Touch” team, which ensures that our more vulnerable members are well looked after.

KLS is buzzing with life and energy because we work as a team, which aim is to make our community a safe and welcoming place for whoever wishes to join us and is ready to contribute. I am so ever grateful to the many people I have the privilege to work with. I would like to name but a few: our Chair, Craig Simmons, with his quiet and highly efficient leadership; our Deputy Chair Rebecca Singerman-Knight, with her energy and enthusiasm, and who runs our social media platforms with brio and much success; our administrator Diane Snapper, always bouncing back new ideas, and so committed to the success of our community; our council members who work hard behind the scene to make things happen; our Head Teacher, Carolynne Farrer, who holds Beiteinu with strength and vision, and who is always there for our amazing team of teachers, and so many other KLS members who give their time and energy. I cannot finish this – incomplete – list of thanks without mentioning our President Mike Barnato who passed away earlier this year. We miss him, his wisdom, his Menschlichkeit. He has always been a great support and a source of inspiration to me and to us all.

It is an endless source of joy, but also pride and honour to be your Rabbi. In August, I will make the fifth anniversary of my presence among you, and I am very much looking forward to the next five, ten, fifteen years.



## Education

### Beiteinu

A big thank you to Beiteinu Head Teacher Carolynne Farrer, all the teaching staff, and Steve Farrer in the kitchen.

Despite a difficult year Beiteinu has continued to operate well through the use of weekly Zoom sessions alongside once monthly face-to-face sessions at KLS for all classes to which both the teachers and children adapted incredibly well and without a pause in the learning. There was a core of regular children that attended throughout the year, alongside a small selection of children who only attended either the face-to-face sessions or the Zoom sessions.

We introduced a new way of learning and structuring of the lessons to deal with the difficulties of distance learning including shorter sessions for the younger years' classes, one-to-one Hebrew lessons for the B'nei Mitzvah class, and latterly some of the older Kita Gimel children. While the teaching has been successful under difficult circumstances it was recognised that the children's overall learning has suffered from a reduction in teaching time and face-to-face contact. However, this started to be caught up for the younger years when face-to-face classes resumed and for the recent B'nei Mitzvah children when they joined the newly launched Kabbalat Torah class.

In September 2021 we again welcomed a Kita Aleph class, with a couple of our youngest children joining.

### Highlights

Maintaining learning throughout the pandemic; monthly Zoom family services which all Beiteinu children took part in; welcoming Jurow children to Beiteinu; 11 children celebrated their B'nei Mitzvah in 2021

### Challenges

To grow numbers; pick up on missed learning from previous year



### Adult education

We offer weekly classes in:

- Hebrew for Beginners
- Biblical Hebrew
- the week's Torah portion
- Exploring Judaism for those who want to convert or wish to deepen their Jewish knowledge.

All take place online, allowing those living out of area to attend.

We are grateful to Dominique Scholtes who as a volunteer teaches the Hebrew for Beginners classes (and from 2022 Biblical Hebrew).

The other classes are taught by Rabbi René.



## Religious services

KLS had already adapted very well to the constraints of government anti-Covid restrictions swiftly after their introduction in 2020. Safety measures and a booking system remained in place to allow congregants to attend most Saturday morning services, but also livestreamed to our social media channels for those preferring that option. Friday night services and the communal seder took place on Zoom.



Our creativity and expertise in the online world continued to improve, particularly in respect of choral content at festivals such as Tu Bishvat and Pesach. Specially produced choral videos were prepared in advance, the sound having been mixed by Rebekka Wedell and set to images by Rebecca Singerman-Knight. Another well-planned and successful initiative was a Purim spectacular, combining blessings composed by Beitienu children, Queen Vashti interview and a mock court trial of Haman.



We were relieved when restrictions were lifted in July 2021, allowing those attending in person a more normal experience. In particular, the choir were able to return to singing as an ensemble, with congregational participation, and we were able to restart Shabbat activities such as chavurah suppers and Shabbat @ Home.



Regular Friday night service resumed in October, though the flexibility of an online-only 'Sofa Shabbat' is used when convenient.

A full programme of in-person (with livestream option) High Holy Day services was successfully delivered within the constraints of residual safety measures. This resulted in moving HHD family services to the late afternoon prior to the main evening services.



Chanukah activities included a first night candle-lighting at the synagogue, a chavurah supper, Chanukah @ Home, and interfaith tea party. Fortunately, Chanukah was early enough to beat a new set of Covid restrictions at the end of 2021.



There were no fewer than 12 Bnei Mitzvah services in 2021 in addition to other life cycle celebrations and a ceremony of admission into Judaism.



We welcomed a number of online speakers to address the community at our services including Ruth Seagar (Liberal Judaism chair), Rabbi Lisa J. Grushcow as part of a transatlantic pulpit exchange, and KLS member Prof. Alissa Goodman, who leads research into inequality and poverty.

Our sincere thanks go to Rabbi René for his spiritual leadership. Also to Rebekka Wedell for her music direction, and particularly her work with the choir, whose quality has shown remarkable improvement in recent years.

Thanks also to the many volunteers who provide support including

- Members of the KLS choir
- Rebecca Singerman-Knight, who provides piano accompaniment at many services
- Members who have led services: Vince Daly, Rabbi Janet Darley, Tina Higgins, Jill and Norman Hyman, Seymour Kelly, Tammy Rich, Dominique Scholtes, Craig Simmons, Sandra Webber
- Supporting KLS musicians Louisa Michelson and Leslie Viney
- Livestreaming team: Nicola Claire, Judith Osorio, Craig Simmons, Rebecca Singerman-Knight
- Members of Council who take turns to be on duty each Shabbat
- Friday night lockup stewards
- Members carrying out their security duty.

## Social and cultural

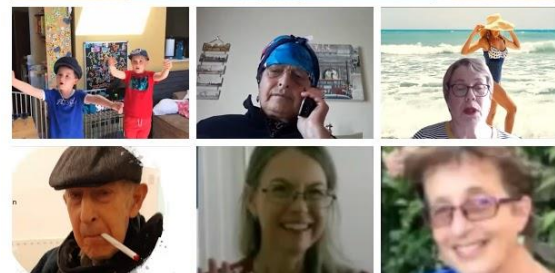
As 2021 dawned, the country entered another lockdown. What little KLS had been able to pursue in person gave way again to Zoom – a name now familiar to old and young alike. 2021, however, was to see things gradually improve, so that by the time summer arrived we were finally able to meet in person, to walk together, talk together and generally have hope for the future.

Out of lockdown the online 'Cook Along' was born and, on 10 January KLS held the first of four fascinating sessions, each featuring one of our members in his or her kitchen. The demonstrations ranged from Israeli street food to a Peruvian national dish. Feedback from these events suggested that the occasional online cook along might be something worth continuing, especially in the cooler winter months.

For many, the highlight of the KLS social events' lockdown calendar was our online show, 'KLS Presents'. This was an eclectic mix of 20 pre-recorded acts, presented 'live', via zoom, by the wonderful Norman Hyman. Our own KLS artists ranged in age from 7 to 83 and provided the community with some greatly appreciated music and verse. A huge thank you to all who participated – you were brilliant!

Once we were able to meet outside in groups of up to 30 people, we took the opportunity to enjoy two walks in the Surrey countryside, led by our members Tina and Neil Higgins and followed by a picnic lunch in their lovely garden. For many, this was the first opportunity they had had to see KLS friends for many months, and the day was thoroughly enjoyed by one and all.

Following the Shabbat morning service on 24 July, a New Members lunch was held to celebrate all the new members we have welcomed to KLS during the past year or so.



Food was plentiful and provided by existing members, as well as many of our new members. It was probably the first social event to be held in our building since the beginning of the pandemic, and it was a lovely gathering.

In mid-August KLS held its first summer garden party for two years. Emotions heightened by months of lockdown and uncertainty, it could not have been a happier occasion, and it certainly lived up to its reputation for good food, great company and terrific hosts – a huge thank you to Tina and Neil for opening their garden to over 40 KLS members.



In early September we were able to hold our annual picnic and rounders event on the green opposite our building in Long Ditton. The weather was kind and members, and in some cases extended families, enjoyed their picnics and another opportunity to meet up with friends in a lovely informal setting. Well done to the Deputy Chair's team who won on this occasion. Commiserations to the Chair's team!



Chanukah fell early in 2021, and to celebrate the final evening KLS held an Interfaith Chanukah party to which members of The Dialogue Society were invited. A sumptuous tea was provided by KLS members and complemented by equally delicious contributions from our visitors. As with previous Interfaith events, this was highly successful and will hopefully be followed by more!

In October the Table Tennis club restarted in the NFJ hall. Whilst numbers have been relatively low to date, this is a great opportunity for members to enjoy a few hours of competitive leisure and, as such, well worth considering.

We hosted two online author talks during the year: Sandra Webber interviewed Debra Barnes and Rabbi René interviewed Elizabeth Arif-Fear.

Finally, I can report that our highly successful book group – Bookcrashers – has not only thrived, but has continued to attract new members. Regular monthly meetings took place, via Zoom, through the lockdown and summer months, but in the autumn we were delighted to be able to return to the synagogue library for in-person meetings. Appreciating that not all members were ready or able to return to our building, we maintained the online option and ran a hybrid book club. A heartfelt thank you to Sara Alston for coordinating this popular KLS group.

Its success inspired the birth of a film discussion group – Filmcrashers – which met monthly during the first half of the year.

## Membership

### New members

The membership of KLS continues to grow, thanks in no small part to the continued improvement of online access to many aspects of shul life. There is a steady stream of people seeking to reconnect with their Jewish roots, join classes, convert or mark important life cycle events.

We pride ourselves on our warm welcome whether in person or virtually; some newer members would perhaps like to experience the reality of a life led 'Jewishly' so there's a suggestion that some of our 'older' congregants might offer some valued KLS hospitality to our new friends.

### Keeping in touch – caring at KLS

There have been a few personnel changes and additions to the KIT team; ensuring the continued caring ethos of our shul.

Phone calls and personal visits notwithstanding KIT was at last able to host a wonderful Channukah tea party. This was a joyous occasion; finally being able to catch up with old friends, enjoy an abundance of food, sing together, light the candles and share our Rabbi's pleasure in being with community.

We look forward to further social events at the Synagogue and offers of lifts are always welcome.



## KLS and the wider community

2021 began with a national anti-covid lockdown, including school closures. With schools closed we were unable to offer the Holocaust Memorial workshops that we have previously provided each year in collaboration with the local orthodox synagogue. Kingston Borough's annual Civic Holocaust Memorial event moved online and KLS hosted it on our social media channels.

KLS itself was closed for the early part of 2021, following which there were limits on the number of people / households who could gather in the building. Consequently, there were no school parties visiting KLS. When schools reopened the team of KLS visitors, coordinated by Tina Higgins, resumed visits to local schools though the number of such visits was smaller than in previous years.

We were able to continue our interfaith activities, initially online and in-person when anti-covid restrictions were relaxed. For example:

- Vince Daly gave a Jewish perspective on "rekindling community spirit" at an online Ramadan event
- the relaxing of restrictions as the year progressed allowed an interfaith picnic in Bushy Park
- Mitzvah day projects in 2021 were organised jointly with a Muslim group
- at Chanukah we were able to invite local faith groups to KLS for a last night candle lighting and party.

Our services were also an opportunity to connect with issues of concern in the wider community. We held a Mental Health Awareness Shabbat, an Eco-Shabbat, and Andrée Frieze gave a talk about climate change. Being online made it easy to include external speakers and even to stream a KLS service from the Golden Cross - an historic Cardiff LGBTQ+ venue, during Cardiff Pride week.



Our Rabbi continued to develop our connection with Citizens UK – an advocacy and campaigning charity, by working with them to organise an online meeting to explore the impact of Covid on mental health. Rabbi René also developed his online presence in the wider community, for example a discussion on Jewish-Muslim relations with Muslim writer and campaigner Elizabeth Arif-Fear. In the national arena KLS member Rabbi Janet Darley appeared on BBC2’s “Sunday Morning Live” to give a Jewish perspective on welcoming refugees.

Our presence in the local community was enhanced by decorative additions to our security fence – first Linda Stone’s banner thanking the NHS and then our contribution to Long Ditton’s “yarn bombing” when knitted and crocheted items popped up everywhere in the neighbourhood.



### High Holy Day appeal

KLS members donated around £9,800 following our 2020 High Holy Day appeal. Half was used to support KLS, in particular its activities in the wider community, and half was distributed to the following charities selected by KLS Council during the course of 2021,

many of them nominated by KLS members:

- Bliss: supporting challenged new-borns
- G2G: holocaust remembrance
- HoneyPot Children's Charity: supports young carers
- JCORE: a Jewish voice on race and asylum issues
- JAMI: mental health charity
- Karen Morris Memorial Trust: supports families of children with blood cancers
- Jewish Blind and Disabled: provides accommodation for blind and disabled Jews
- Kingston Hospital Charity: wellbeing of hospital staff and patients
- KSS Air Ambulance: air ambulance for Kent, Surrey and Sussex
- Keshet UK: promotes LGBT+ inclusion within Jewish life
- Langdon Foundation: supports Jewish adults with learning disabilities
- Leket Israel: distributes surplus food to those in need
- Médecins Sans Frontières: medical teams in developing countries
- MyIsrael: small charities in Israel
- Raphael Jewish Counselling: counselling
- Scuba Trust: teaching disabled to snorkel and scuba
- Wellspring Project: building a mikveh-focused wellness centre
- Womankind Worldwide: women's rights globally

Donations to our 2021 High Holy Day appeal rose to £16,000. One-third of this will be split between G2G and the JCORE Unaccompanied Minors Project. The remainder which will be split between KLS and charities selected by KLS Council in 2022.

## Marketing

As normality slowly started to return throughout 2021, we saw the tangible results of the vibrant online presence we had turbo-charged during 2020. The growth in membership we saw in 2020 continued into 2021 and we have been able to welcome our new members in person to our community. The New Members' Shabbat held shortly after the release of the lockdown restrictions was a joyous occasion attended by 20 of those who had joined in the previous 18 months.

The New Members' Shabbat was featured in the Jewish News – just one of the many pieces of press coverage we received in 2021 in both local and Jewish press. The year was a busy one for Bnei Mitzvot and we had a number of them featured in both the Jewish News and Jewish Chronicle – including the Adult Bat Mitzvah of our Deputy Chair, Rebecca Singerman-Knight. The local news website, Surrey Live, featured a live video interview with Rabbi René and a tour of our building which received over 5,000 views. Surrey Live also ran a special feature on our member Bronia Snow as part of their coverage of Holocaust Memorial Day. Mention should also be made of the special feature on KLS in the Jewish Chronicle in February.

Our social media presence remains strong, with well over 2,000 followers across Twitter, Facebook, Instagram and YouTube. Following the success of our video series *Our Lockdown Stories* in 2020, we ran another video series in the run-up to Pesach 2021 *Our Seder Plates* in which KLS members were interviewed about the story behind their seder plates and their thoughts on the importance of the Passover story at the current time. KLS members also contributed to other social media campaigns such as our New Years' Greeting video and our Chanukah photo competition.

We also expanded our video content on the web-site – our Contact Page features an interview with our Administrator, Diane Snapper – who is the first point of call for many new prospective members. And Rabbi René and Craig Simmons were interviewed as we approached the New Year, looking back on 5781 and forward to 5782.

We are looking for volunteers to help run these social media accounts and keep them active. Training will be provided – if you are interested, please contact Rebecca Singerman-Knight.

Our website is kept up to date with regular blogs – articles about community events and festivals – as well as guest blogs from our members on various areas of interest. In early 2021 we republished a series of articles by Howard Webber *All Our Yesterdays* originally published in 2014 in which he had looked back over the history of our community by looking through copies of our old magazines from the late sixties and seventies and sharing selected highlights. We also featured guest blogs from members Natalia Martén about her experience volunteering in a vaccine clinic, Tina Higgins about our role as a Police Chaplain during the lockdown and Hilary Cohen about her ride in an MDA ambulance which had been bequeathed to the charity by her late uncle.

We're always interested in receiving articles from our members for our online blog so do get in touch if you'd like to contribute something.



## Premises and infrastructure

### KLS building

There was a significant reduction in use of the building while Covid restrictions were in force. James Sales, who had responsibility on Council for the premises also moved away from the area during 2021. As a result, activity on the KLS premises over the year has been relatively low.

However, this will change in 2022 for several reasons. Firstly, the creation of a new premises team led by Nicola Claire and comprising Jamie Acton-Bond, Jayson Scheib and Diane Snapper.

Secondly, the transfer, at the start of 2022, of ownership of the nursery, to which we rent out part of the premises for agreed periods. The new owners have a long-term vision for the nursery and a wish to upgrade the part of the building that they use. At the time of preparing this report, many of these changes have taken place. The most obvious changes are a new floor and blinds in the NFJ hall, a new floor in the back hallway, and a security door in the hallway by the disabled toilet. These changes benefit the KLS community as well of course.

We will also be working in 2022 on actions recommended in our annual fire risk assessment. A fire training event for Council members, staff and other keyholders will ensure that there is always a trained fire 'warden' onsite at public events and services. The fire sensors are being renewed throughout the building, as well as the door fire guards and seals where necessary. The emergency lighting system is being overhauled and put on an annual contract. The curtains in the sanctuary will be fireproofed, for immediate protection, and then replaced with firesafe blinds in due course.

Maintenance will be carried out in other areas as necessary such as servicing the automatic gates into the carparking area.

The project to enhance the sanctuary was paused as Council reassessed priorities in changed circumstances arising from the Covid pandemic. However, we were blessed with the donation of a new lectern for the bimah and wall-mounted holders for the scroll rimonim.



### Kehillah Garden

Our Kehillah Garden is becoming more entrenched in the hearts of our community as time marches on. Activities involving Beiteinu to Bnei Mitzvot and various viewings have benefitted from the beautiful floral setting. Yet again, a devoted but somewhat aging and aching Garden Group have ensured it is in good health. We are grateful to them but we need more volunteers to avoid the need to employ external help in the future. The garden is a wonderful asset and the effort volunteers put into maintaining it is rewarded by it being used to the full.

## Treasurer's Report

2021 was a good year as we were coming out of the pandemic and starting the long process of getting back to some form of normality. We budgeted for £153.2k income against expenditure of £161.5k yielding an expected deficit of -£8.3k. As it turned out we achieved an income of £165.7k in 2021. However, an extended independent examination of our accounts which we commissioned in June 2022 revealed a number of older accounting issues which needed to be corrected and resulted in an overall surplus of £4.4k.

The major reasons behind the better-than-expected income for 2021 was that in spite of reduced subscription income we had better-than-expected donations.

So even with the accounting corrections, we still improved on our budgeted deficit.

During 2021 the overall restricted funds position ended slightly higher at £171.4k compared to £162.9k at the start of the year.

The number of members went from 319 at the end of 2020 to 327 at the end of 2021.

Council would also like to thank Karen Nicholas for her great work on our finances and bookkeeping as without her diligence and hard work our lives would all be much more difficult.

Fundraising for more specific causes is always important and a list of our targeted areas is below:

Fund	Uses
<b>KLS Funds for providing charitable grants</b>	
Mavis Robinson Fund	for children to attend LJ Summer Camp
Alison Morland Fund	helping young people of recognised merit
Kader-Alfred Memorial Fund	helping young people learn about Israel
Liselotte Hirschfield Fund	helping any person in need
Pam Fletcher Jones Fund	for children to attend LJ Spring Camp
KLS charity fund	charitable grants generally
<b>KLS Funds for providing charitable grants and also other purposes</b>	
Rabbi's discretionary fund	furthering KLS aims, as the Rabbi may determine
KLS Discretionary Donations	furthering the aims of KLS as Council may determine
Eastern Europe Fund	developing progressive Judaism in E. Europe
<b>KLS Funds for purposes other than charitable grants</b>	
KLS Development Fund	projects delivering long-term value to KLS
Library fund	developing KLS library
National Holocaust Memorial Fund	annual HMD educational events
Religion School Fund	cheder development projects
Synagogue fund	enhancement of the sanctuary
Hornfeld Flower Fund	flowers for the synagogue for High Holidays
Mosaic Fund	maintenance of and addition to the mosaic
Scroll Repair Fund	scroll repairs
100 Club	Furthering the aims of KLS as Council may determine

## Governance

To ensure the ability of KLS trustees to demonstrate their awareness and understanding of their duties as trustees, the Council created and honoured a standing Council meeting agenda item on the subject of Charity Trustees' legal duties.

We continue to review the Constitution both end-to-end and responsively to queries as they arise, with a view to ensuring its fitness for KLS today and tomorrow, not only in the current form of KLS but after its planned conversion to a Charitable Incorporated Organisation (CIO). This review is also with a view to ensuring that any adjustments needed for purposes of the conversion are made and includes the matter of the suite of policies which KLS should have for day-to-day operational purposes and to meet the requirements of the Charities Commission. At the AGM held in August 2021, the members agreed to amend the Constitution to allow a President to serve a third consecutive three-year term.

During 2021, title to the KLS property, which had been held in the names of two Holding Trustees, now deceased, was transferred to the Official Custodian. This will facilitate the planned conversion to a CIO.

With respect to legal compliance, measures were taken by the Council to ensure appropriate licensing for the streaming of our services via the multiple platforms we use for this and generally with respect to the many uses we have made of technology during the year for meetings and occasions of various forms. As part of this we secured a registration for KLS with JLicence and put measures in place to ensure that all reporting requirements

for this are completed on a timely basis. Further, in line with our commitment to 'baking' privacy into all activities of KLS which involve or potentially involve the processing of the personal information of any individual, we gave consideration to the data privacy implications of all activities during the year including with respect to KLS's social media presence.

Notably, responsive to the changeable laws and guidance for the safe use of places of worship during the COVID-19 pandemic, the Council created and timely revisited and revised a comprehensive, appropriate and auditable risk assessment and the creation of sound, responsive policies intended to meet the needs of our KLS membership and our broader community of all levels of vulnerability. As restrictions were lifted, this included the Council's agreement of a COVID policy and procedures for management over the services for the High Holy Days.

On the important subject of safeguarding, a Council sub-group was created to give consideration to the KLS Safeguarding policy and safeguarding at KLS more generally including the matters of soliciting one or more Deputies to Sara Alston, who is our Designated Safeguarding Lead ("DSL"), and/or to splitting the role of DSL between the safeguarding of children and the safeguarding of vulnerable adults, for resilience, and soliciting volunteers for each position. This sub-group then embarked on the process of attending to each of these matters. Additionally, members attended LJ safeguarding training delivered to the Council.

## Council

A council of synagogue members, elected by the congregation at its Annual General Meeting, manages the synagogue's activities and are formally its trustees for conducting its business as a charity. In usual circumstances, the council meets for a couple of hours most months to plan the development of KLS and to manage its general operation.

The offices of Chair, Deputy Chair, Honorary Treasurer and Honorary Secretary are also elected at this meeting and other council members take responsibility for specific areas of operation.

### Council members in 2021

Craig Simmons – *Chair (and operations and communications)*

Rebecca Singerman-Knight – *Deputy Chair (and marketing)*

Ray Stone – *Hon. Treasurer*

Louisa Michelson – *Hon. Secretary (and governance)*

Vince Daly – *wider community*

Stephanie Wuggenig – *social events*

Philip Lyons – *special projects*

James Sales – *premises (until 5 September)*

Brain Plaskow – *garden*

Bess Joffe – *education*

Tina Higgins – *membership*

Nicola Claire – *premises (from 5 September)*

### Outside of Council

Mike Barnato – *President (died 15 March 2022)*

Tony Spevack – *Holding Trustee (died 9 May)*

### Senior personnel

Rabbi René Pfertzel – *Rabbi*

Diane Snapper – *Administrator*

Rebekka Wedell – *Director of Music*

Karen Nicholas – *Bookkeeper and office support*

Carolynne Farrer – *Beiteinu Headteacher*

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2021**

**Charity No: 270792**

# KINGSTON LIBERAL SYNAGOGUE

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# KINGSTON LIBERAL SYNAGOGUE

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## Legal and Administrative Information

### Trustees as at 31 December 2021

<b>Chair Person:</b>	Craig Simmons
<b>Deputy Chair Person:</b>	Rebecca Singerman Knight
<b>Secretary:</b>	Louisa Michelson
<b>Treasurer:</b>	Ray Stone
<b>Others:</b>	Vince Daly Philip Lyons James Sales (resigned 5 <sup>th</sup> September 2021) Brian Plaskow Stephanie Wuggenig Bess Joffe Tina Higgins Nicola Claire (joined 5 <sup>th</sup> September 2021)

### Principal Office

Rushett Road  
Long Ditton  
Surrey  
KT7 0UX

### Independent Examiner

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

### Bankers

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

# KINGSTON LIBERAL SYNAGOGUE

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## **Report of the trustees for the year ended 31<sup>st</sup> December 2021**

The trustees present their annual report and financial statements for the charity for the year ended 31<sup>st</sup> December 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting standard applicable in the UK and Republic of Ireland published on 16<sup>th</sup> July 2015.

## **Objects of the Charity**

- a. The Objects of the Synagogue shall be:-
  - i. to advance Liberal Judaism;
  - ii. to provide, arrange and conduct religious education; and –
  - iii. to pursue any other charitable purpose.
- b. In furtherance of the above Objects the trustees may:
  - i. provide and maintain a Synagogue and conduct religious services including the solemnisation of marriages, burial and cremation;
  - ii. involve the Synagogue actively in the life of the local community; and –
  - iii. promote inter-faith co-operation within the local community.

## **Structure, governance and management**

The Synagogue is an unincorporated association governed by an amended written Constitution adopted at the annual General Meeting on 12 November 1967 and amended 10 October 1975, 26 June 2003 and 5 September 2020. A further amendment to amend clause 19b was adopted at the annual General Meeting on 5 September 2021. The Synagogue is registered with the Charity Commission – No. 270792.

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

## **Activities undertaken for the public benefit**

The trustees have given due consideration to the Charity Commission's published guidance on the public benefit requirement under the Charities Act 2011. The main activities undertaken for the public benefit in relation to these objects are contained within the attached supplement, in particular on pages 14 and 15.

## **Financial Review**

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

## **Reserves Policy**

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

## **Restricted Fund Policy**

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

## **Investment Policy**

The Trustees have considered the most appropriate policy for investing funds that are not required in the short term and have found that specialised unit trusts or equities meet the requirements to generate both income and capital growth commensurate with an acceptable level of risk.

# KINGSTON LIBERAL SYNAGOGUE

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## Report of the Trustees for the Year Ended 31 December 2021 (cont/d)

### Risk Management

The major strategic financial risk is that income from membership subscriptions and hire charges does not cover our annual outgoings. We minimise this risk by encouraging additional donations from members, running fundraising activities and events and, if required, transferring funds from the reserves. Day-to-day financial risks are managed by having a policy requiring Council approval for any unusual or large items of expenditure. All expenditure is supported by documentation.

### Trustees' responsibilities in relation to the financial statements

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

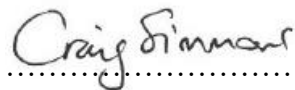
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing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

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

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

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

Approved by the Trustees and signed on their behalf by:



.....  
Craig Simmons – Chairman

Dated: 27 October 2022

# KINGSTON LIBERAL SYNAGOGUE

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

I report to the trustees on my examination of the accounts of Kingston Liberal Synagogue (the Charity) for the year ended 31 December 2021.

### **Responsibilities and basis of report**

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

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

### **Independent Examiner's Statement**

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

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

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



**Jason Foxwell**

independent-examiner.net

39 Enfield Road, Poole, BH15 3LJ

Date: 28 October 2022

# KINGSTON LIBERAL SYNAGOGUE

## Statement of Financial Activities For the Year Ended 31 December 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Income from:</b>					
Donations					
Donations and gifts	3	27,421	13,613	41,034	39,030
Subscriptions	4	102,622	-	102,622	119,973
Building appeal fund		-	-	-	-
Investment income	5	228	1	229	588
Other income	6	21,837	-	21,837	21,356
<b>Total income</b>		152,108	13,614	165,722	180,947
<b>Expenditure on:</b>					
Charitable activities					
	7	156,246	8,121	164,367	151,800
<b>Total expenditure</b>		156,246	8,121	164,367	151,800
Net gains/(losses) on investments		-	3,014	3,014	(1,672)
<b>Net movement in funds</b>		(4,138)	8,507	4,369	27,475
<b>Reconciliation of funds:</b>					
Total funds brought forward	18/19	211,383	162,949	374,332	346,857
<b>Total funds carried forward</b>	18/19	207,245	171,456	378,701	374,332

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

# KINGSTON LIBERAL SYNAGOGUE

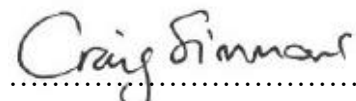
## Balance Sheet as at 31 December 2021

	Notes	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible assets	11	<u>82,195</u>	<u>87,778</u>
<b>Current Assets</b>			
Stocks	12	6,159	10,110
Debtors	13	71,800	58,101
Investments	14	35,008	31,994
Cash at bank		208,838	217,021
		<u>321,805</u>	<u>317,226</u>
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	15	<u>(25,299)</u>	<u>(30,672)</u>
<b>Net current assets</b>		<u>296,506</u>	<u>286,554</u>
<b>Net assets</b>		<u>378,701</u>	<u>374,332</u>
<b>The funds of the charity:</b>			
Unrestricted funds	18	207,245	211,383
Restricted income funds	19	171,456	162,949
		<u>378,701</u>	<u>374,332</u>

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

The financial statements were approved by the Trustees on 27 October 2022

Signed on behalf of the Trustees



Craig Simmons  
Chairman



Rebecca Singerman-Knight  
Deputy Chair

# KINGSTON LIBERAL SYNAGOGUE

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## Notes to the Financial Statements Year Ended 31 December 2021

### 1 Accounting policies

#### (a) Accounting Convention

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

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

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

#### (b) Fixed Assets and Depreciation

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

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

#### (c) Fixed Asset Investments

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

#### (d) Current Asset Investments

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

#### (e) Stock

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

#### (f) Income

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

## KINGSTON LIBERAL SYNAGOGUE

### (g) Expenditure

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

### 2 Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Trustees are not remunerated for their expenses (2020: £nil).

The charity made £5,192.28 of contributions to the pension plan operated by Aviva on behalf of the employees.

There are no related party transactions.

### 3 Donations and Gifts

	Unrestricted funds	Restricted funds	Total funds 31 Dec 2021	Total funds 31 Dec 2020
	£	£	£	£
General donations	25,300	-	25,300	14,645
Kol Nidre appeal (see note 3a)	8,722	7,263	15,985	9,778
Gift Aid reclamation – (Kol Nidre Appeal)	2,781	-	2,781	5,586
Gift Aid – Donations	(9,382)	-	(9,382)	3,363
Eastern Europe fund		1,013	1,013	900
Czech Scroll Fund		-	-	-
Henry Rollin Fund		-	-	-
KLS Development Fund		-	-	-
Morris Hornfeld Fund		193	193	120
Building Appeal Fund		-	-	1,250
Holocaust Memorial Fund		-	-	-
Garden Fund		125	125	-
Tree of Life Fund		100	100	-
Library Fund		-	-	-
Board of Deputies Charity Fund		2,075	2,075	2,075
Rabbi's Discretionary Fund		2,844	2,844	1,313
	27,421	13,613	41,034	39,030

# KINGSTON LIBERAL SYNAGOGUE

## 3a Kol Nidre Appeal

	Unrestricted funds	Restricted funds	Total funds 31 Dec 2021	Total funds 31 Dec 2020
	£	£	£	£
KLS HHD Appeal	8,722	-	8,722	4,889
KLS Nominated HHD Appeal	-	7,263	7,263	4,889
	8,722	7,263	15,985	9,778

## 4 Subscriptions

	31 December 2021	31 December 2020
	£	£
Subscriptions received	81,924	99,757
Gift aid reclaimed	<u>20,698</u>	<u>20,216</u>
Total subscriptions received	<u>102,622</u>	<u>119,973</u>

## 5 Investment Income

	Unrestricted funds	Restricted funds	Total funds 31 Dec 2021	Total funds 31 Dec 2020
	£	£	£	£
Interest on bank accounts	228	1	229	588
Dividends from UK equities	-	-	-	-
	228	1	229	588

## 6 Other Income

	Unrestricted funds	Restricted funds	Total funds 31 Dec 2021	Total funds 31 Dec 2020
	£	£	£	£
Hire charges	23,399	-	23,399	18,582
Shop	(3,187)	-	(3,187)	197
Social	376	-	376	1,021
Advertising	-	-	-	-
Miscellaneous	565	-	565	573
Seder	30	-	30	375
Income – 100 Club	654	-	654	608
	21,837	-	21,837	21,356

# KINGSTON LIBERAL SYNAGOGUE

## 6a Seder Income (unrestricted)

Seder direct fund raising	30	-	30	547
Seder expenses	-	-	-	(172)
	30	-	30	375

## 7 Expenditure on charitable activities

		Unrestricted funds	Restricted funds	Total funds 31 Dec 2021	Total funds 31 Dec 2020
	Note	£	£	£	£
Rabbinic salary		53,371	-	53,371	53,448
Other rabbinic costs	7a	7,419	-	7,419	17,168
Religion school salaries		3,900	-	3,900	4,185
Religion school expenses		190	-	190	22
Service expenses		460	-	460	495
Music		5,677	-	5,677	5,666
Funeral costs	7b	-	(317)	(317)	(10,194)
Liberal Judaism Levy		20,427	-	20,427	19,359
Board of Deputies		-	-	-	-
Donations and gifts		-	8,438	8,438	5,179
KLS Dev. Building Expense		-	-	-	-
Adult education		-	-	-	-
Administrative expenditure	8	64,802	-	64,802	56,472
		156,246	8,121	164,367	151,800

## 7a Other Rabbinic Costs

	2021 £	2020 £
Social security costs	(2,644)	5,957
Pension contributions	5,192	5,192
Rabbi's health and life insurance	1,452	656
Rabbi's expenses and travel	3,295	2,767
Second Rabbi	124	2,596
	7,419	17,168

## 7b Funeral Costs

	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Funeral expenses	-	12,198	12,198	8,646
Less: Recoveries and late entrants fees	-	(12,515)	(12,515)	(9,126)
Less: Membership Contribution	-	-	-	(9,714)
	-	(317)	(317)	(10,194)

## KINGSTON LIBERAL SYNAGOGUE

### 8 Administration Expenditure – (unrestricted)

	2021	2020
	£	£
Administration salaries	17,076	17,087
Caretaking and cleaning	4,731	5,196
Utilities	9,123	5,667
Telephone	1,126	1,003
Insurance	6,897	5,857
Kingston News	-	-
Printing, postage and stationery	2,523	2,846
Website	369	1,000
Depreciation	5,583	822
Repairs and maintenance – building	2,870	3,507
Repairs and maintenance – other	3,928	379
Sundries	159	4,438
Subscriptions	633	778
Accountancy (Book Keeper)	8,218	6,614
Audit & Examination Fees	775	710
Bank charges	764	568
Library	27	-
Conferences and trips	-	-
<b>Total Administration Expenditure</b>	<b>64,802</b>	<b>56,472</b>

### Administration Expenditure – (restricted)

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

### 9 Rabbinic Salary and Staff Costs

	2021	2020
	£	£
Rabbinic salary	57,371	65,253
Religious school salaries	3,900	4,185
Administration staff	17,076	17,087
	<b>78,347</b>	<b>86,525</b>

	2021	2020
Rabbinic staff	1	1
Religious school staff	2	2
Administration staff	1	1
The total number of employees was	<b>4</b>	<b>4</b>

The number of employees during the year was 4 (2020: 4) with all employees time involved in providing either support to the governance of the charity or support services to charitable activities.

## KINGSTON LIBERAL SYNAGOGUE

The charity considers its key management personnel comprise the Rabbi and Office Co-Ordinator and Religion School teachers/assistants. The total employment benefits including employer pension and employer healthcare contributions of the key management personnel were £6,644 (2020: 5,848). No employees had employee benefits in excess of £60,000 (2020: none).

### 10 Independent Examiner's Remuneration

The independent examiner's remuneration constituted an examination fee of £720 (2020: £710).

### 11 Tangible Fixed Assets

	<b>Freehold Buildings</b>	<b>Scrolls</b>	<b>Equipment</b>	<b>Computer Equipment</b>	<b>Total</b>
<b>Cost</b>					
At 1 January 2021	94,263	11,694	54,816	14,424	175,197
Additions	-	-	-	-	-
At 31 December 2021	94,263	11,694	54,816	14,424	175,197
<b>Depreciation</b>					
At 1 January 2021	12,234	11,694	51,489	12,002	87,419
Charge for year	603	-	3,327	1,653	5,583
At 31 December 2021	12,837	11,694	54,816	13,655	93,002
<b>Net Book Value</b>					
At 31 December 2021	81,426	-	-	769	82,195
At 31 December 2020	82,029	-	3,327	2,422	87,778

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

# KINGSTON LIBERAL SYNAGOGUE

## 12 Stocks

	<b>Total funds 2021</b>	<b>Total funds 2020</b>
	<b>£</b>	<b>£</b>
Shop stock	1,513	4,211
Prayer books	4,646	5,899
	6,159	10,110

## 13 Debtors

	<b>Total funds 2021</b>	<b>Total funds 2020</b>
	<b>£</b>	<b>£</b>
Trade Debtors	14,745	22,265
Prepayments	2,500	2,500
Other debtors	54,555	33,336
	71,800	58,101

All prepayments related to unrestricted funds in both 2021 and 2020. Other debtors relates to Gift Aid in both 2021 and 2020.

## 14 Current Asset Investments

	<b>Total funds 2021</b>	<b>Total funds 2020</b>
	<b>£</b>	<b>£</b>
Market value as at 1 January 2021	31,994	37,787
Additions	-	-
Disposal in the year	-	(4,121)
Gain/(Loss) in the year	3,014	(1,672)
Market value at 31 December 2021	35,008	31,994
Investments at market value comprised:		
UK equities	35,008	31,994
Historical costs as at 31 December 2021	21,700	21,700

All investments are listed UK securities.

## KINGSTON LIBERAL SYNAGOGUE

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

	<b>Total funds 2021</b>	<b>Total funds 2020</b>
	£	£
Taxation and social security	2,936	11,216
Accruals	19,049	18,445
Wages & Other Creditors	<u>3,314</u>	<u>1,011</u>
	<u>25,299</u>	<u>30,672</u>

All creditors in 2021 and 2020 relate to unrestricted funds.

### 16 Analysis of Net Assets between Funds

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	£	£	£
Tangible fixed assets	82,195	-	82,195
Current assets	150,349	171,456	321,805
Current liabilities	<u>(25,299)</u>	<u>-</u>	<u>(25,299)</u>
	<u>207,245</u>	<u>171,456</u>	<u>378,701</u>

### 17 Funds

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

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

### 18 Unrestricted Funds

	<b>Total funds 2021</b>	<b>Movement in year</b>	<b>Total funds 2020</b>
	£	£	£
Legacy fund	16,000	-	16,000
General fund	<u>191,245</u>	<u>(4,138)</u>	<u>195,383</u>
	<u>207,245</u>	<u>(4,138)</u>	<u>211,383</u>

## KINGSTON LIBERAL SYNAGOGUE

### 19 Restricted Funds

	Total funds 2021 £	Movement in year £	Total funds 2020 £
Funds (see note 19a)	35,008	3,014	31,994
KLS charity fund	1,140	-	1,140
Rabbi's Discretionary Fund	16,141	1,320	14,821
Funeral reserve	42,243	317	41,926
Eastern Europe fund	13,750	1,013	12,737
Scroll repair fund	202	-	202
Building Appeal	211	-	211
KLS High Holyday Appeal	10,284	2,603	7,681
Doroteinu Fund	512	-	512
National Holocaust Memorial Fund	669	-	669
Pam Fletcher Jones Fund	197	-	197
Mavis Robinson Fund	4,046	-	4,046
Morris Hornfeld Fund	313	193	120
Henry Rollin Fund	221	-	221
Tree of Life	1,180	88	1,092
Religion School Fund	951	-	951
Czech Scroll Fund	6,250	-	6,250
Mosaic Fund	1,166	-	1,166
Library Fund	3,204	-	3,204
Garden Fund	1,224	(41)	1,265
Security Fund	250	-	250
Synagogue Fund	11,161	-	11,161
KLS Development Fund	16,883	-	16,883
Building Fund	1,250	-	1,250
Legacy Fund	3,000	-	3,000
	171,456	8,507	162,949

### 19a Funds

	As at 1 January 2021 £	Income £	Gain/Loss £	Donations and Awards £	As at 31 December 2021 £
Alison Morland Fund	6,406	-	284	-	6,690
Kader Memorial Fund	2,497	-	1,465	-	3,962
Liselotte Hirschfeld Fund	23,091	-	1,265	-	24,356
	31,994	-	3,014	-	35,008

The Mavis Robinson fund is for children to attend Kadimah.

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

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

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

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

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

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

### 20 Controlling Party

There is no ultimate controlling party.

**KINGSTON LIBERAL SYNAGOGUE**

England & Wales - Charity number 270792

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# Accounts

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**KINGSTON LIBERAL SYNAGOGUE**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 DECEMBER 2020**

**Charity No: 270792**

# KINGSTON LIBERAL SYNAGOGUE

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# KINGSTON LIBERAL SYNAGOGUE

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## Legal and Administrative Information

### Trustees as at 31 December 2020

<b>Chair Person:</b>	Craig Simmons
<b>Deputy Chair Person:</b>	Rebecca Singerman Knight (joined 5 <sup>th</sup> September 2020)
<b>Secretary:</b>	Louisa Michelson (joined 5 <sup>th</sup> September 2020)
<b>Treasurer:</b>	Michael Berman (resigned 5 <sup>th</sup> September 2020) Ray Stone (joined 5 <sup>th</sup> September 2020)
<b>Others:</b>	Vince Daly Philip Lyons James Sales Brian Plaskow Stephanie Wuggenig Bess Joffe Tina Higgins (joined 5 <sup>th</sup> September 2020)

### Principal Office

Rushett Road  
Long Ditton  
Surrey  
KT7 0UX

### Independent Examiner

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

### Bankers

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

## **Report of the trustees for the year ended 31<sup>st</sup> December 2020**

The trustees present their annual report and financial statements for the charity for the year ended 31<sup>st</sup> December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting standard applicable in the UK and Republic of Ireland published on 16<sup>th</sup> July 2015.

### **Objects of the Charity**

- a. The Objects of the Synagogue shall be:-
  - i. to advance Liberal Judaism;
  - ii. to provide, arrange and conduct religious education; and –
  - iii. to pursue any other charitable purpose.
- b. In furtherance of the above Objects the trustees may:
  - i. provide and maintain a Synagogue and conduct religious services including the solemnisation of marriages, burial and cremation;
  - ii. involve the Synagogue actively in the life of the local community; and –
  - iii. promote inter-faith co-operation within the local community.

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

The Synagogue is an unincorporated association governed by an amended written Constitution adopted at the annual General Meeting on 12 November 1967 and amended 10 October 1975 and 26 June 2003. A further amendment to remove clause 10d was adopted at the annual General Meeting on 5 November 2020. The Synagogue is registered with the Charity Commission – No. 270792.

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

### **Financial Review**

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

### **Reserves Policy**

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

### **Restricted Fund Policy**

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

### **Investment Policy**

The Trustees have considered the most appropriate policy for investing funds that are not required in the short term and have found that specialised unit trusts or equities meet the requirements to generate both income and capital growth commensurate with an acceptable level of risk.

**Report of the Trustees for the Year Ended 31 December 2020 (cont/d)**

**Risk Management**

The major strategic financial risk is that income from membership subscriptions and hire charges does not cover our annual outgoings. We minimise this risk by encouraging additional donations from members, running fundraising activities and events and, if required, transferring funds from the reserves. Day-to-day financial risks are managed by having a policy requiring Council approval for any unusual or large items of expenditure. All expenditure is supported by documentation.

**Trustees' responsibilities in relation to the financial statements**

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

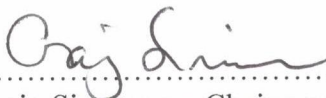
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing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

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

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

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

Approved by the Trustees and signed on their behalf by:



.....  
Craig Simmons – Chairman

Dated: 05.09.21.

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

I report to the trustees on my examination of the accounts of Kingston Liberal Synagogue (the Charity) for the year ended 31 December 2020.

### **Responsibilities and basis of report**

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

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

### **Independent Examiner's Statement**

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

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

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

**Jason Foxwell**

independent-examiner.net

39 Enfield Road, Poole, BH15 3LJ

Date:

# KINGSTON LIBERAL SYNAGOGUE

## Statement of Financial Activities For the Year Ended 31 December 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>Income from:</b>					
Donations					
Donations and gifts	3	25,690	13,340	39,030	49,129
Subscriptions	4	119,973	-	119,973	113,485
Building appeal fund		-	-	-	-
Investment income	5	583	5	588	875
Other income	6	21,356	-	21,356	31,245
<b>Total income</b>		<u>167,602</u>	<u>13,345</u>	<u>180,947</u>	<u>194,734</u>
<b>Expenditure on:</b>					
Charitable activities	7	<u>156,815</u>	<u>(5,015)</u>	<u>151,800</u>	<u>177,681</u>
<b>Total expenditure</b>		<u>156,815</u>	<u>(5,015)</u>	<u>151,800</u>	<u>177,681</u>
Net gains/(losses) on investments		-	(1,672)	(1,672)	2,713
<b>Net movement in funds</b>		<u>10,787</u>	<u>16,688</u>	<u>27,475</u>	<u>19,766</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward	18/19	<u>200,596</u>	<u>146,261</u>	<u>346,857</u>	<u>327,091</u>
<b>Total funds carried forward</b>	18/19	<u>211,383</u>	<u>162,949</u>	<u>374,332</u>	<u>346,857</u>

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

# KINGSTON LIBERAL SYNAGOGUE


## Balance Sheet as at 31 December 2020

	Notes	2020 £	2019 £
<b>Fixed Assets</b>			
Tangible assets	11	<u>87,778</u>	<u>88,600</u>
<b>Current Assets</b>			
Stocks	12	10,110	10,204
Debtors	13	58,101	57,229
Investments	14	31,994	37,787
Cash at bank		217,021	192,227
		<u>317,226</u>	<u>297,447</u>
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	15	<u>(30,672)</u>	<u>(39,190)</u>
<b>Net current assets</b>		<u>286,546</u>	<u>258,257</u>
<b>Net assets</b>		<u>374,332</u>	<u>346,857</u>
<b>The funds of the charity:</b>			
Unrestricted funds	16	211,383	200,596
Restricted income funds	17	162,949	146,261
		<u>374,332</u>	<u>346,857</u>

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

The financial statements were approved by the Trustees on ~~05.9.2021~~

Signed on behalf of the Trustees

  
.....  
Craig Simmons  
Chairman

  
.....  
Ray Stone  
Honorary Treasurer

## Notes to the Financial Statements Year Ended 31 December 2020

### 1 Accounting policies

#### (a) Accounting Convention

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

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

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

#### (b) Fixed Assets and Depreciation

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

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

#### (c) Fixed Asset Investments

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

#### (d) Current Asset Investments

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

#### (e) Stock

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

#### (f) Income

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

# KINGSTON LIBERAL SYNAGOGUE

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## (g) Expenditure

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

## 2 Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2019: £nil). Trustees are not remunerated for their expenses (2019: £nil).

The charity made £5,192.28 of contributions to the pension plan operated by Aviva on behalf of the employees.

## 3 Donations and Gifts

	Unrestricted funds	Restricted funds	Total funds 31 Dec 2020	Total funds 31 Dec 2019
	£	£	£	£
General donations	14,645	-	14,645	11,220
Kol Nidre appeal (see note 3a)	4,889	4,889	9,778	13,925
Gift Aid reclamation – (Kol Nidre Appeal)	2,793	2,793	5,586	3,281
Gift Aid – Donations	3,363	-	3,363	1,987
Eastern Europe fund		900	900	1,069
Czech Scroll Fund		-	-	6,250
Henry Rollin Fund		-	-	1,106
KLS Development Fund		-	-	-
Morris Hornfeld Fund		120	120	125
Building Appeal Fund		1,250	1,250	-
Holocaust Memorial Fund		-	-	625
Garden Fund		-	-	2,514
Tree of Life Fund		-	-	200
Library Fund		-	-	104
Board of Deputies Charity Fund		2,075	2,075	2,473
Rabbi's Discretionary Fund		1,313	1,313	4,250
	25,690	13,340	39,030	49,129

# KINGSTON LIBERAL SYNAGOGUE

## 3a Kol Nidre Appeal

	Unrestricted funds	Restricted funds	Total funds 31 Dec 2020	Total funds 31 Dec 2019
	£	£	£	£
KLS HHD Appeal	4,889	-	4,889	4,595
Shooting Star Chase HHD Appeal	-	-	-	3,318
Refugees at Home HHD Appeal		-	-	3,264
Rabbis for Human Rights HHD Appeal		-	-	2,748
 KLS Nominated HHD Appeal	 -	 4,889	 4,889	 -
	4,889	4,889	9,778	13,925

## 4 Subscriptions

	31 December 2020	31 December 2019
	£	£
Subscriptions received	99,757	91,617
Gift aid reclaimed	<u>20,216</u>	<u>21,868</u>
Total subscriptions received	<u>119,973</u>	<u>113,485</u>

## 5 Investment Income

	Unrestricted funds	Restricted funds	Total funds 31 Dec 2020	Total funds 31 Dec 2019
	£	£	£	£
Interest on bank accounts	583	5	588	851
Dividends from UK equities	-	-	-	24
	583	5	588	875

## 6 Other Income

	Unrestricted funds	Restricted funds	Total funds 31 Dec 2020	Total funds 31 Dec 2019
	£	£	£	£
Hire charges	18,582	-	18,582	27,310
Shop	197	-	197	(315)
Social	1,021	-	1,021	2,106
Advertising	-	-	-	-
Miscellaneous	573	-	573	675
Seder	375	-	375	1,041
Income – 100 Club	608	-	608	428
	21,356	-	21,356	31,245

# KINGSTON LIBERAL SYNAGOGUE

## 6a Seder Income (unrestricted)

Seder direct fund raising	547	-	547	1,541
Seder expenses	(172)	-	(172)	(500)
	375	-	375	1,041

## 7 Expenditure on charitable activities

		Unrestricted funds	Restricted funds	Total funds 31 Dec 2020	Total funds 31 Dec 2019
Note	£	£	£	£	£
Rabbinic salary		53,448	-	53,448	50,321
Other rabbinic costs	7a	23,329	-	23,329	18,893
Religion school salaries		4,185	-	4,185	5,018
Religion school expenses		22	-	22	552
Funeral costs	7b	-	(10,194)	(10,194)	(4,078)
Liberal Judaism Levy		19,359	-	19,359	18,170
Board of Deputies		-	-	-	-
Donations and gifts		-	5,179	5,179	24,332
KLS Dev. Building Expense		-	-	-	-
Adult education		-	-	-	440
Administrative expenditure	8	56,472	-	56,472	64,033
		156,815	(5,015)	151,800	177,681

## 7a Other Rabbinic Costs

	2020	2019
	£	£
Social security costs	5,957	3,246
Pension contributions	5,192	4,972
Rabbi's health and life insurance	656	-
Rabbi's expenses and travel	2,767	4,693
Second Rabbi	2,596	-
Service expenses	495	1,373
Music	5,666	4,609
	23,329	18,893

## 7b Funeral Costs

	Unrestricted funds	Restricted funds	2020	2019
	£	£	£	£
Funeral expenses	-	8,646	8,646	11,852
Less: Recoveries and late entrants fees	-	(9,126)	(9,126)	(3,132)
Less: Membership Contribution	-	(9,714)	(9,714)	(12,798)
	-	(10,194)	(10,194)	(4,078)

## KINGSTON LIBERAL SYNAGOGUE

### 8 Administration Expenditure – (unrestricted)

	2020	2019
	£	£
Administration salaries	17,087	16,042
Caretaking and cleaning	5,196	14,239
Utilities	5,667	8,370
Telephone	1,003	1,973
Insurance	5,857	5,059
Kingston News	-	10
Printing, postage and stationery	2,846	3,684
Website	1,000	992
Depreciation	822	954
Repairs and maintenance – building	3,507	2,934
Repairs and maintenance – other	379	405
Sundries	4,438	831
Subscriptions	778	288
Accountancy (Book Keeper)	6614	7,049
Audit & Examination Fees	710	695
Bank charges	568	508
Library	-	-
Conferences and trips	-	-
<b>Total Administration Expenditure</b>	<b>56,472</b>	<b>64,033</b>

### Administration Expenditure – (restricted)

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

### 9 Rabbinic Salary and Staff Costs

	2020	2019
	£	£
Rabbinic salary	53,448	50,321
Religious school salaries	4,185	5,018
Administration staff	17,087	16,042
	<b>74,720</b>	<b>71,381</b>

	2020	2019
Rabbinic staff	1	1
Religious school staff	2	3
Administration staff	1	1
The total number of employees was	<b>4</b>	<b>5</b>

The number of employees during the year was 4 (2019: 5) with all employees time involved in providing either support to the governance of the charity or support services to charitable activities.

## KINGSTON LIBERAL SYNAGOGUE

The charity considers its key management personnel comprise the Rabbi and Office Co-Ordinator and Religion School teachers/assistants. The total employment benefits including employer pension and employer healthcare contributions of the key management personnel were £5,848 (2019: 4,972). No employees had employee benefits in excess of £60,000 (2019: none).

### 10 Independent Examiner's Remuneration

The independent examiner's remuneration constituted an examination fee of £710 (2019: £695).

### 11 Tangible Fixed Assets

	<b>Freehold Buildings</b>	<b>Scrolls</b>	<b>Equipment</b>	<b>Computer Equipment</b>	<b>Total</b>
<b>Cost</b>					
At 1 January 2020	94,263	11,694	54,816	14,424	175,197
Additions	-	-	-	-	-
At 31 December 2020	94,263	11,694	54,816	14,424	175,197
At 1 January 2020	11,631	11,694	51,455	11,817	86,597
Charge for year	603		34	185	822
At 31 December 2020	12,234	11,694	51,489	12,002	87,419
<b>Net Book Value</b>					
At 31 December 2020	82,029	-	3,327	2,422	87,778
At 31 December 2019	82,632	-	3,361	2,607	88,600

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

# KINGSTON LIBERAL SYNAGOGUE

## 12 Stocks

	<b>Total funds 2020</b>	<b>Total funds 2019</b>
	<b>£</b>	<b>£</b>
Shop stock	4,210	4,445
Prayer books	5,899	5,759
	10,109	10,204

## 13 Debtors

	<b>Total funds 2020</b>	<b>Total funds 2019</b>
	<b>£</b>	<b>£</b>
Trade Debtors	22,265	18,303
Prepayments	2,500	2,500
Other debtors	33,336	36,426
	58,101	57,229

All prepayments related to unrestricted funds in both 2020 and 2019. Accrued income relates to Gift Aid in both 2020 and 2019.

## 14 Current Asset Investments

	<b>Total funds 2020</b>	<b>Total funds 2019</b>
	<b>£</b>	<b>£</b>
Market value as at 1 January 2020	37,787	35,074
Additions	-	2,713
Disposal in the year	(4,121)	-
Loss in the year	(1,672)	-
Market value at 31 December 2020	31,994	37,787
Investments at market value comprised:		
UK equities	31,994	37,787
Historical costs as at 31 December 2020	21,700	21,700

All investments are listed UK securities.

## KINGSTON LIBERAL SYNAGOGUE

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

	<b>Total funds 2020</b>	<b>Total funds 2019</b>
	<b>£</b>	<b>£</b>
Taxation and social security	11,216	9,030
Accruals	18,445	25,765
Other creditors	(569)	(569)
Wages & Other Creditors	1,580	4,964
	30,672	39,190

All creditors in 2020 and 2019 relate to unrestricted funds.

### 16 Analysis of Net Assets between Funds

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	87,778	-	87,778
Current assets	154,277	162,949	317,226
Current liabilities	(30,672)	-	(30,672)
	211,383	162,949	374,332

### 17 Funds

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

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

### 18 Unrestricted Funds

	<b>Total funds 2020</b>	<b>Movement in year</b>	<b>Total funds 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Legacy fund	16,000	-	16,000
General fund	195,383	10,787	184,596
	211,383	10,787	200,596

# KINGSTON LIBERAL SYNAGOGUE

## 19 Restricted Funds

	Total funds 2020 £	Movement in year £	Total funds 2019 £
Funds (see note 19a)	31,994	(5,918)	37,912
KLS charity fund	1,140	-	1,140
Rabbi's Discretionary Fund	14,821	1,415	13,406
Funeral reserve	41,926	10,194	31,732
Eastern Europe fund	12,737	(2,100)	14,837
Scroll repair fund	202	-	202
Building Appeal	211	-	211
KLS High Holyday Appeal	7,681	7,681	-
Doroteinu Fund	512	-	512
National Holocaust Memorial Fund	669	-	669
Pam Fletcher Jones Fund	197	-	197
Mavis Robinson Fund	4,046	4,046	-
Morris Hornveld Fund	120	120	-
Henry Rollin Fund	221	-	221
Tree of Life	1,092	-	1,092
Religion School Fund	951	-	951
Czech Scroll Fund	6,250	-	6,250
Mosaic Fund	1,166	-	1,166
Library Fund	3,204	-	3,204
Garden Fund	1,265	-	1,265
Security Fund	250	-	250
Synagogue Fund	11,161	-	11,161
KLS Development Fund	16,883	-	16,883
Building Fund	1,250	1,250	-
Legacy Fund	3,000	-	3,000
	162,949	16,688	146,261

## 19a Funds

	As at 1 January 2020 £	Income £	Gain/Loss £	Donations and Awards £	As at 31 December 2020 £
Mavis Robinson Fund	4,027	-	94	(4,121)	-
Alison Morland Fund	5,623	-	783	-	6,406
Kader Memorial Fund	3,477	-	(980)	-	2,497
Liselotte Hirschfeld Fund	24,661	-	(1,570)	-	23,091
Hornfeld Flower Fund	125	-	(125)	-	-
	37,912	-	(1,798)	(4,121)	31,994

The Mavis Robinson fund is for children to attend Kadimah.

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

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

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

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

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

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

## 20 Controlling Party

There is no ultimate controlling party.