

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

Trustees from 1 January 2022 to the date of this report

Chair:	Craig Simmons (co-Chair from 11 June 2023)
Deputy Chair:	Rebecca Singerman-Knight (co-Chair from 11 June 2023)
Secretary:	Louisa Michelson
Treasurer:	Philip Hyman (trustee from 5 September 2022, treasurer from 10 December 2022) Ray Stone (until 5 September 2022)
Others:	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)
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 2022

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.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

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.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

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

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

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

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

STATEMENT OF THE TRUSTEES' RESPONSIBILITIES

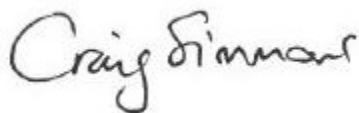
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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) £
Income from:					
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
Total income		162,453	47,425	209,878	178,237
Expenditure on:					
Charitable activities	7	184,023	44,387	228,410	176,882
Total expenditure		184,023	44,387	228,410	176,882
Net (loss)/gain on investments		-	(5,548)	(5,548)	3,014
Net (expenditure)/income for the year		(21,570)	(2,510)	(24,080)	4,369
Transfer between funds	15	-	-	-	-
Net movement in funds		(21,570)	(2,510)	(24,080)	4,369
Reconciliation of funds:					
Funds brought forward		207,245	171,456	378,701	374,332
Funds carried forward		185,675	168,946	354,621	378,701

All activities derive from continuing operations.

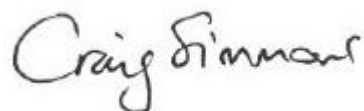
The notes set out on pages 12 to 23 form an integral part of these accounts.

KINGSTON LIBERAL SYNAGOGUE

BALANCE SHEET AS AT 31 DECEMBER 2022

			2022	2021
	Notes	£	£	£
FIXED ASSETS				
Tangible fixed assets	10		80,821	82,195
CURRENT ASSETS				
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
		296,529		321,805
CREDITORS: amounts falling due within one year	14	(22,729)	(25,299)	
NET CURRENT ASSETS			273,800	296,506
NET ASSETS			354,621	378,701
THE FUNDS OF THE CHARITY				
Restricted funds	15		168,946	171,456
Unrestricted funds	15		185,675	207,245
TOTAL FUNDS			354,621	378,701

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

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

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	-
	20,640	47,425	68,065	53,549

<i>Total 2021</i>	<i>27,421</i>	<i>26,128</i>	<i>53,549</i>
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	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
3a Kol Nidrei appeal				
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	-	-
	4,698	13,064	17,762	18,766

<i>Total 2021</i>	<i>11,503</i>	<i>7,263</i>	<i>18,766</i>
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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
	103,787	-	103,787	102,622
<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
	902	-	902	229
<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
	37,124	-	37,124	21,837
<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)	-
	1,119	-	1,119	30
<i>Total 2021</i>	30	-	30	

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
	184,023	44,387	228,410	176,882

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
	16,017	845	16,862	8,943

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	-
	-	25,434	25,434	12,198

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	-
	76,961	-	76,961	64,802

KINGSTON LIBERAL SYNAGOGUE

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

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
	91,939	78,347
Staff headcount	2022	2021
Rabbinic staff	1	1
Religion school staff	2	2
Administration staff	1	1
	4	4

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	800	775

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	80,821	-	-	-	80,821
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
	3,941	6,159

12 Debtors

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

KINGSTON LIBERAL SYNAGOGUE

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

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
Market value as at 31st December 2022	29,460	35,008
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
	22,729	25,299

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
Total unrestricted funds	207,245	162,453	(184,023)	-	185,675
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
Total restricted funds	171,456	47,425	(44,387)	(5,548)	168,946
Total funds	378,701	209,878	(228,410)	(5,548)	354,621

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
Total unrestricted funds	211,383	152,108	(156,246)	-	207,245
Restricted funds:					
Alison Morland fund	6,406	-	-	284	6,690
Kader Memorial fund	2,497	-	-	1,465	3,962
Liselotte Hirschfield 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
Total restricted funds	162,949	26,129	(20,636)	3,014	171,456
Total funds	374,332	178,237	(176,882)	3,014	378,701

KINGSTON LIBERAL SYNAGOGUE

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

16 Net assets by funds

	Unrestricted £	Restricted £	2022 Total £
At 31st December 2022			
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	185,675	168,946	354,621

Prior year

	Unrestricted £	Restricted £	2021 Total £
At 31st December 2021			
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	207,245	171,456	378,701

17 Related party transactions

There were no related parties.