

# **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 U3A.

### 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

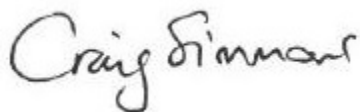
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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.

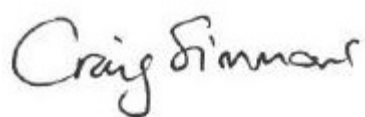
The notes set out on pages 13 to 26 form an integral part of these accounts.

# 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)	
 <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>	

3a Kol Nidrei appeal	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
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

<b>7a Other rabbinic costs</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</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>
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)
Market value as at 31st December 2023	<b>12,879</b>	<b>29,460</b>
Investments at market value comprised:		
UK equities (2022: UK equities and UK bonds)	<b>12,879</b>	<b>29,460</b>

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/>
	34,092	22,729



# 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.