

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

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

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KINGSTON LIBERAL SYNAGOGUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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.

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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.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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 HaAtzmaut, 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

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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

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

- 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.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

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

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

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from:					
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
Total income		219,637	87,963	307,600	265,901
Expenditure on:					
Charitable activities	7	200,948	40,048	240,996	236,831
Total expenditure		200,948	40,048	240,996	236,831
Net gains on investments		-	1,549	1,549	1,649
Net income for the year		18,689	49,464	68,153	30,719
Transfer between funds	15	-	-	-	-
Net movement in funds		18,689	49,464	68,153	30,719
Reconciliation of funds:					
Funds brought forward		198,723	186,617	385,340	354,621
Funds carried forward		217,412	236,081	453,493	385,340

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 £
FIXED ASSETS					
Tangible fixed assets	10		93,982		96,274
CURRENT ASSETS					
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>(34,092)</u>	
NET CURRENT ASSETS			359,511		289,066
NET ASSETS			<u>453,493</u>		<u>385,340</u>
THE FUNDS OF THE CHARITY					
Restricted funds	15		236,081		186,617
Unrestricted funds	15		217,412		198,723
TOTAL FUNDS			<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

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

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.

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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	-
	25,153	80,186	105,339	78,450
<i>Total 2023</i>	<i>23,315</i>	<i>55,135</i>	<i>78,450</i>	

3a Kol Nidrei Appeal	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
For KLS general purposes	6,389	-	6,389	6,101
For nominated external charities	-	11,741	11,741	12,639
	6,389	11,741	18,130	18,740
<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
	122,679	-	122,679	118,387
<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	3,632	7,777	11,409	7,656
<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
	68,173	-	68,173	61,408
<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)
	959	-	959	887
<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
	200,948	40,048	240,996	236,831

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
	17,185	1,524	18,709	18,911

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)
	-	13,316	13,316	12,965

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
	91,574	-	91,574	84,355

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
	89,353	98,673

Average number of employees	2024	2023
Rabbinic staff	1	1
Religion school staff	1	2
Administration staff	1	1
	3	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, 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 £
Cost					
At 1st January 2024	94,263	11,694	71,732	14,424	192,113
At 31st December 2024	94,263	11,694	71,732	14,424	192,113
Depreciation					
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	14,663	11,694	57,350	14,424	98,131
Net book value					
At 31st December 2024	79,600	-	14,382	-	93,982
At 1st January 2024	80,200	-	16,074	-	96,274

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
	3,056	3,265

KINGSTON LIBERAL SYNAGOGUE

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

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
	119,686	83,553

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
Market value as at 31st December 2024	14,428	12,879

Investments at market value comprised:

UK equities	12,428	12,879
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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
	19,007	34,092

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
Total unrestricted funds	198,723	219,637	(200,948)	-	-	217,412
Restricted funds						
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)	-	-
Total restricted funds	186,617	87,963	(40,048)	-	1,549	236,081
Total funds	385,340	307,600	(240,996)	-	1,549	453,493

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
Total unrestricted funds	185,675	206,671	(193,623)	-	-	198,723
Restricted funds						
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
Total restricted funds	168,946	59,230	(43,208)	-	1,649	186,617
Total funds	354,621	265,901	(236,831)	-	1,649	385,340

KINGSTON LIBERAL SYNAGOGUE

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

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

16 Net assets by funds

	Unrestricted £	Restricted £	2024 Total £
At 31st December 2024			
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	217,412	236,081	453,493

Prior Year

	Unrestricted £	Restricted £	2023 Total £
At 31st December 2023			
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	198,723	186,617	385,340

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.