

Southport and District Reform Synagogue

England & Wales · Charity number 227576

Details

Other names SOUTHPORT NEW SYNAGOGUE

Status Registered

Legal form Other

Registered 1965-03-31

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

Contact

Address Southport Reform Synagogue
Princes Street
Southport
Merseyside
PR8 1EG

Phone 01704535950

Email southportsynagogue@gmail.com

Website www.southportreform.org.uk

Activities

Objects: MAINTAINING A PLACE OF PUBLIC WORSHIP AND FURTHERING RELIGIOUS AND CHARITABLE OBJECTS AND SOCIAL ACTIVITIES.

Activities: To provide a Progressive Jewish Ethos and services for the Jewish community in Southport and to help maintain the Jewish Cemetery.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** SOUTHPORT C B AND SURROUNDING AREA
- Sefton

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£38,961	£32,780	-	-
2023-12-31	£32,100	£14,805	-	-
2022-12-31	£28,088	£24,555	-	-
2021-12-31	£27,787	£27,726	-	-
2020-12-31	£24,194	£26,026	-	-

Trustees

Name	Role	Appointed
Albert Zachariah		2014-10-29
Dr Selwyn Brendon Goldthorpe		2025-07-20
Geoffrey Stephen Corre		2025-07-20
Philip Levine		2014-10-29

Southport and District Reform Synagogue

England & Wales - Charity number 227576

Accounts

Southport and District Reform Synagogue

Report of the Trustees **for the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The synagogue is known as 'Southport and District Reform Synagogue'. The Synagogue membership have met to discuss forward plans for the coming years. We will continue to monitor our outgoings and income carefully to ensure that financially we are in a position to provide for a Reform Jewish charitable service to Southport and district.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted reserves at a level which provides sufficient resources to cover management, administration and support costs and to respond to any unforeseen circumstances.

The Trustees aim to maintain reserves at a level by means of a surplus over the long term and stringent cash management.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

227576

Principal address

****BY EMAIL****

Trustees

P Levine

M Zachariah

Independent Examiner

G Evans

Matthews Sutton & Co Ltd

Chartered Certified Accountants

48 - 52 Penny Lane

Mossley Hill

Liverpool

Merseyside

L18 1DG

Executive Committee

Dr Selwyn Goldthorpe (Chairman)

Mrs Gillian Goldthorpe (Vice Chair)

Mrs Fortune Chamberlain (Secretary)

Mr Anthony Kletz (Treasurer)

Southport and District Reform Synagogue

Report of the Trustees
for the Year Ended 31 December 2024

Approved by order of the board of trustees on 20 July 2025 and signed on its behalf by:

M Zachariah - Trustee

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
Southport and District Reform Synagogue

Matthews Sutton & Co Ltd
Chartered Certified Accountants
48 - 52 Penny Lane
Mossley Hill
Liverpool
Merseyside
L18 1DG

Southport and District Reform Synagogue

**Contents of the Financial Statements
for the Year Ended 31 December 2024**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12 to 13

Southport and District Reform Synagogue

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for the Year Ended 31 December 2024

Approved by order of the board of trustees on 20 July 2025 and signed on its behalf by:

M Zachariah - Trustee

**Independent Examiner's Report to the Trustees of
Southport and District Reform Synagogue**

Independent examiner's report to the trustees of Southport and District Reform Synagogue

I report to the charity trustees on my examination of the accounts of Southport and District Reform Synagogue (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

G Evans

Matthews Sutton & Co Ltd
Chartered Certified Accountants
48 - 52 Penny Lane
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L18 1DG

20 July 2025

Southport and District Reform Synagogue

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		22,100	2,281	24,381	22,338
Other trading activities	2	8,002	-	8,002	2,570
Investment income	3	6,396	27	6,423	7,112
Other income		155	-	155	80
Total		<u>36,653</u>	<u>2,308</u>	<u>38,961</u>	<u>32,100</u>
EXPENDITURE ON					
Raising funds	4	12,238	157	12,395	583
Charitable activities					
Cost of generating voluntary income		17,753	2,632	20,385	14,222
Total		<u>29,991</u>	<u>2,789</u>	<u>32,780</u>	<u>14,805</u>
NET INCOME/(EXPENDITURE)		6,662	(481)	6,181	17,295
RECONCILIATION OF FUNDS					
Total funds brought forward		421,867	3,475	425,342	408,047
TOTAL FUNDS CARRIED FORWARD		<u><u>428,529</u></u>	<u><u>2,994</u></u>	<u><u>431,523</u></u>	<u><u>425,342</u></u>

The notes form part of these financial statements

Southport and District Reform Synagogue

Balance Sheet
31 December 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	8	264,474	124	264,598	265,154
Investments	9	60,000	-	60,000	60,000
		<u>324,474</u>	<u>124</u>	<u>324,598</u>	<u>325,154</u>
CURRENT ASSETS					
Debtors	10	5,513	-	5,513	5,860
Cash at bank and in hand		104,564	3,877	108,441	102,589
		<u>110,077</u>	<u>3,877</u>	<u>113,954</u>	<u>108,449</u>
CREDITORS					
Amounts falling due within one year	11	(6,022)	(1,007)	(7,029)	(8,261)
		<u>104,055</u>	<u>2,870</u>	<u>106,925</u>	<u>100,188</u>
NET CURRENT ASSETS					
		<u>428,529</u>	<u>2,994</u>	<u>431,523</u>	<u>425,342</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>428,529</u>	<u>2,994</u>	<u>431,523</u>	<u>425,342</u>
NET ASSETS					
		<u>428,529</u>	<u>2,994</u>	<u>431,523</u>	<u>425,342</u>
FUNDS					
	12			428,529	421,867
Unrestricted funds				2,994	3,475
Restricted funds				<u>431,523</u>	<u>425,342</u>
TOTAL FUNDS					
				<u>431,523</u>	<u>425,342</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 July 2025 and were signed on its behalf by:

M Zachariah - Trustee

Southport and District Reform Synagogue

Notes to the Financial Statements for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance

The Synagogue holds a number of religious artefacts. These have not been included in the financial statements since it is impractical to place a valuation on these items with the exception of the scroll acquisition in 2015.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Southport and District Reform Synagogue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	595	889
Funeral service contributions	7,407	1,681
	8,002	2,570

3. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	3,397	4,337
Investment income	1,673	1,881
Deposit account interest	1,353	894
	6,423	7,112

4. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	20,953	1,385	22,338
Other trading activities	2,570	-	2,570
Investment income	7,081	31	7,112
Other income	80	-	80
Total	30,684	1,416	32,100

EXPENDITURE ON

Southport and District Reform Synagogue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Raising funds	583	-	583
Charitable activities			
Cost of generating voluntary income	13,104	1,118	14,222
Total	13,687	1,118	14,805
NET INCOME	16,997	298	17,295
RECONCILIATION OF FUNDS			
Total funds brought forward	404,870	3,177	408,047
TOTAL FUNDS CARRIED FORWARD	421,867	3,475	425,342

8. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2024 and 31 December 2024	262,516	5,160	41,449	309,125
DEPRECIATION				
At 1 January 2024	-	3,469	40,502	43,971
Charge for year	-	338	218	556
At 31 December 2024	-	3,807	40,720	44,527
NET BOOK VALUE				
At 31 December 2024	262,516	1,353	729	264,598
At 31 December 2023	262,516	1,691	947	265,154

9. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 January 2024 and 31 December 2024	60,000
NET BOOK VALUE	
At 31 December 2024	60,000
At 31 December 2023	60,000

There were no investment assets outside the UK.

Southport and District Reform Synagogue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2024	2023
	£	£
Tax	5,182	5,521
Prepayments	331	339
	<u>5,513</u>	<u>5,860</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2024	2023
	£	£
Trade creditors	4,181	4,020
Taxation and social security	-	603
Other creditors	2,848	3,638
	<u>7,029</u>	<u>8,261</u>

12. MOVEMENT IN FUNDS			
	At 1.1.24	Net	At
	£	movement	31.12.24
		in funds	£
		£	
Unrestricted funds			
General fund	421,867	6,662	428,529
Restricted funds			
Kol Nidre	846	-	846
Scroll fund	2,629	(481)	2,148
	<u>3,475</u>	<u>(481)</u>	<u>2,994</u>
TOTAL FUNDS	<u>425,342</u>	<u>6,181</u>	<u>431,523</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	36,653	(29,991)	6,662
Restricted funds			
Kol Nidre	1,006	(1,006)	-
Scroll fund	1,302	(1,783)	(481)
	<u>2,308</u>	<u>(2,789)</u>	<u>(481)</u>
TOTAL FUNDS	<u>38,961</u>	<u>(32,780)</u>	<u>6,181</u>

Southport and District Reform Synagogue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	404,870	16,997	421,867
Restricted funds			
Kol Nidre	-	846	846
Scroll fund	3,177	(548)	2,629
	<u>3,177</u>	<u>298</u>	<u>3,475</u>
TOTAL FUNDS	<u>408,047</u>	<u>17,295</u>	<u>425,342</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,684	(13,687)	16,997
Restricted funds			
Kol Nidre	1,862	(1,016)	846
Scroll fund	(446)	(102)	(548)
	<u>1,416</u>	<u>(1,118)</u>	<u>298</u>
TOTAL FUNDS	<u>32,100</u>	<u>(14,805)</u>	<u>17,295</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	404,870	23,659	428,529
Restricted funds			
Kol Nidre	-	846	846
Scroll fund	3,177	(1,029)	2,148
	<u>3,177</u>	<u>(183)</u>	<u>2,994</u>
TOTAL FUNDS	<u>408,047</u>	<u>23,476</u>	<u>431,523</u>

Southport and District Reform Synagogue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,337	(43,678)	23,659
Restricted funds			
Kol Nidre	2,868	(2,022)	846
Scroll fund	856	(1,885)	(1,029)
	<u>3,724</u>	<u>(3,907)</u>	<u>(183)</u>
TOTAL FUNDS	<u><u>71,061</u></u>	<u><u>(47,585)</u></u>	<u><u>23,476</u></u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

Southport and District Reform Synagogue

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & bequests	3,370	3,161
Gift aid	1,800	1,800
Donations Kol Nidre Appeal	1,006	971
Grants	1,996	436
Subscriptions	15,144	15,970
New Machzor (prayer books)	690	-
Other income	375	-
	<hr/>	<hr/>
	24,381	22,338
Other trading activities		
Fundraising events	595	889
Funeral service contributions	7,407	1,681
	<hr/>	<hr/>
	8,002	2,570
Investment income		
Rents received	3,397	4,337
Investment income	1,673	1,881
Deposit account interest	1,353	894
	<hr/>	<hr/>
	6,423	7,112
Other income		
Interest received on gift aid	155	80
	<hr/>	<hr/>
Total incoming resources	38,961	32,100
EXPENDITURE		
Other trading activities		
Festivals and services	337	583
Funerals & JJBS	12,058	-
	<hr/>	<hr/>
	12,395	583
Charitable activities		
Social security	-	603
Light, heat & water	2,623	796
Insurance & subscriptions	2,030	2,243
Telephone	847	787
Repairs & cemetery upkeep	2,901	2,114
Postage and stationery	472	318
Gifts, presentations & prizes	11	-
Sundries	957	260
Rabbinic support	3,961	2,668
Cleaning	343	432
Carried forward	14,145	10,221

This page does not form part of the statutory financial statements

Southport and District Reform Synagogue

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	2024	2023
	£	£
Charitable activities		
Brought forward	14,145	10,221
Security & Keyholding	1,771	958
Social Visiting expenses	284	281
Donations Kol Nidre Appeal	1,006	1,026
New Machzor (prayer books)	1,559	-
Donations	-	160
	<hr/>	<hr/>
	18,765	12,646
Support costs		
Finance		
Bank charges	90	90
Other		
Depreciation on plant & machinery	338	423
Depreciation on fixtures and fittings	218	291
	<hr/>	<hr/>
	556	714
Governance costs		
Accountancy and legal fees	974	772
	<hr/>	<hr/>
Total resources expended	32,780	14,805
Net income	<hr/> <hr/>	<hr/> <hr/>
	6,181	17,295

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**Independent Examiner's Report to the Trustees of
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Independent examiner's report to the trustees of Southport and District Reform Synagogue

I report to the charity trustees on my examination of the accounts of Southport and District Reform Synagogue (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

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20 July 2025

Southport and District Reform Synagogue

England & Wales - Charity number 227576

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Southport and District Reform Synagogue

Report of the Trustees for the Year Ended 31 December 2023

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Mrs Gillian Goldthorpe (Vice Chair)

Mrs Fortune Chamberlain (Secretary)

Mr Anthony Kletz (Treasurer)

Southport and District Reform Synagogue

Report of the Trustees
for the Year Ended 31 December 2023

Approved by order of the board of trustees on 28 July 2024 and signed on its behalf by:

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke extending to the right.

M Zachariah - Trustee

REGISTERED CHARITY NUMBER: 227576

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Southport and District Reform Synagogue

Mathews Sutton & Co Ltd
Chartered Certified Accountants
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Southport and District Reform Synagogue

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	Page
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Independent Examiner's Report	3
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The Trustees aim to maintain reserves at a level by means of a surplus over the long term and stringent cash management.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

227576

Principal address

****BY EMAIL****

Trustees

P Levine

M Zachariah

Independent Examiner

G Evans

Matthews Sutton & Co Ltd

Chartered Certified Accountants

48 - 52 Penny Lane

Mossley Hill

Liverpool

Merseyside

L18 1DG

Executive Committee

Dr Selwyn Goldthorpe (Chairman)

Mrs Gillian Goldthorpe (Vice Chair)

Mrs Fortune Chamberlain (Secretary)

Mr Anthony Kletz (Treasurer)

Southport and District Reform Synagogue

Report of the Trustees
for the Year Ended 31 December 2023

Approved by order of the board of trustees on 28 July 2024 and signed on its behalf by:

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke extending to the right.

M Zachariah - Trustee

**Independent Examiner's Report to the Trustees of
Southport and District Reform Synagogue**

Independent examiner's report to the trustees of Southport and District Reform Synagogue

I report to the charity trustees on my examination of the accounts of Southport and District Reform Synagogue (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



G Evans

Matthews Sutton & Co Ltd
Chartered Certified Accountants
48 - 52 Penny Lane
Mossley Hill
Liverpool
Merseyside
L18 1DG

28 July 2024

Southport and District Reform Synagogue

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		20,953	1,385	22,338	21,841
Other trading activities	2	2,570	-	2,570	584
Investment income	3	7,081	31	7,112	5,623
Other income		80	-	80	40
Total		<u>30,684</u>	<u>1,416</u>	<u>32,100</u>	<u>28,088</u>
EXPENDITURE ON					
Raising funds		583	-	583	4,729
Charitable activities					
Cost of generating voluntary income		13,104	1,118	14,222	18,760
Other		-	-	-	1,066
Total		<u>13,687</u>	<u>1,118</u>	<u>14,805</u>	<u>24,555</u>
NET INCOME		16,997	298	17,295	3,533
RECONCILIATION OF FUNDS					
Total funds brought forward		404,870	3,177	408,047	404,514
TOTAL FUNDS CARRIED FORWARD		<u><u>421,867</u></u>	<u><u>3,475</u></u>	<u><u>425,342</u></u>	<u><u>408,047</u></u>

The notes form part of these financial statements

Southport and District Reform Synagogue

Balance Sheet
31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	7	264,806	348	265,154	265,868
Investments	8	60,000	-	60,000	68,517
		<u>324,806</u>	<u>348</u>	<u>325,154</u>	<u>334,385</u>
CURRENT ASSETS					
Debtors	9	5,860	-	5,860	8,446
Cash at bank and in hand		98,617	3,972	102,589	72,601
		<u>104,477</u>	<u>3,972</u>	<u>108,449</u>	<u>81,047</u>
CREDITORS					
Amounts falling due within one year	10	(7,416)	(845)	(8,261)	(7,385)
		<u>97,061</u>	<u>3,127</u>	<u>100,188</u>	<u>73,662</u>
NET CURRENT ASSETS					
		<u>421,867</u>	<u>3,475</u>	<u>425,342</u>	<u>408,047</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>421,867</u>	<u>3,475</u>	<u>425,342</u>	<u>408,047</u>
NET ASSETS					
		<u>421,867</u>	<u>3,475</u>	<u>425,342</u>	<u>408,047</u>
FUNDS	11				
Unrestricted funds				421,867	404,870
Restricted funds				3,475	3,177
TOTAL FUNDS				<u>425,342</u>	<u>408,047</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 July 2024 and were signed on its behalf by:



M Zachariah - Trustee

Southport and District Reform Synagogue

Notes to the Financial Statements for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance

The Synagogue holds a number of religious artefacts. These have not been included in the financial statements since it is impractical to place a valuation on these items with the exception of the scroll acquisition in 2015.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Southport and District Reform Synagogue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	889	584
Funeral service contributions	1,681	-
	<u>2,570</u>	<u>584</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	4,337	3,333
Investment income	1,881	2,157
Deposit account interest	894	133
	<u>7,112</u>	<u>5,623</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Full time equivalents	<u>-</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	21,842	(1)	21,841
Other trading activities	584	-	584
Investment income	5,617	6	5,623
Other income	40	-	40
Total	<u>28,083</u>	<u>5</u>	<u>28,088</u>
EXPENDITURE ON			
Raising funds	4,729	-	4,729
Charitable activities			
Cost of generating voluntary income	18,760	-	18,760
Other	1,066	-	1,066

Southport and District Reform Synagogue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
Total	24,555	-	24,555
NET INCOME	3,528	5	3,533
RECONCILIATION OF FUNDS			
Total funds brought forward	401,342	3,172	404,514
TOTAL FUNDS CARRIED FORWARD	<u>404,870</u>	<u>3,177</u>	<u>408,047</u>

7. TANGIBLE FIXED ASSETS	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2023 and 31 December 2023	262,516	5,160	41,449	309,125
DEPRECIATION				
At 1 January 2023	-	3,046	40,211	43,257
Charge for year	-	423	291	714
At 31 December 2023	-	3,469	40,502	43,971
NET BOOK VALUE				
At 31 December 2023	<u>262,516</u>	<u>1,691</u>	<u>947</u>	<u>265,154</u>
At 31 December 2022	<u>262,516</u>	<u>2,114</u>	<u>1,238</u>	<u>265,868</u>

8. FIXED ASSET INVESTMENTS	Unlisted investments £
MARKET VALUE	
At 1 January 2023	68,517
Disposals	(8,517)
At 31 December 2023	<u>60,000</u>
NET BOOK VALUE	
At 31 December 2023	<u>60,000</u>
At 31 December 2022	<u>68,517</u>

There were no investment assets outside the UK.

Southport and District Reform Synagogue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023	2022
		£	£
Trade debtors		-	2,477
Tax		5,521	5,969
Prepayments		339	-
		<u>5,860</u>	<u>8,446</u>
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023	2022
		£	£
Trade creditors		4,020	3,714
Taxation and social security		603	-
Other creditors		3,638	3,671
		<u>8,261</u>	<u>7,385</u>
11. MOVEMENT IN FUNDS			
		At 1.1.23	Net movement in funds
		£	£
		At 31.12.23	At
		£	£
Unrestricted funds			
General fund	404,870	16,997	421,867
Restricted funds			
Kol Nidre	-	846	846
Scroll fund	3,177	(548)	2,629
	<u>3,177</u>	<u>298</u>	<u>3,475</u>
TOTAL FUNDS	<u>408,047</u>	<u>17,295</u>	<u>425,342</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	30,684	(13,687)	16,997
Restricted funds			
Kol Nidre	1,862	(1,016)	846
Scroll fund	(446)	(102)	(548)
	<u>1,416</u>	<u>(1,118)</u>	<u>298</u>
TOTAL FUNDS	<u>32,100</u>	<u>(14,805)</u>	<u>17,295</u>

Southport and District Reform Synagogue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	401,342	3,528	404,870
Restricted funds			
Scroll fund	3,172	5	3,177
TOTAL FUNDS	<u>404,514</u>	<u>3,533</u>	<u>408,047</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	28,083	(24,555)	3,528
Restricted funds			
Scroll fund	5	-	5
TOTAL FUNDS	<u>28,088</u>	<u>(24,555)</u>	<u>3,533</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	401,342	20,525	421,867
Restricted funds			
Kol Nidre	-	846	846
Scroll fund	3,172	(543)	2,629
	<u>3,172</u>	<u>303</u>	<u>3,475</u>
TOTAL FUNDS	<u>404,514</u>	<u>20,828</u>	<u>425,342</u>

Southport and District Reform Synagogue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,767	(38,242)	20,525
Restricted funds			
Kol Nidre	1,862	(1,016)	846
Scroll fund	(441)	(102)	(543)
	<u>1,421</u>	<u>(1,118)</u>	<u>303</u>
TOTAL FUNDS	<u><u>60,188</u></u>	<u><u>(39,360)</u></u>	<u><u>20,828</u></u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

Southport and District Reform Synagogue

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & bequests	3,161	3,001
Gift aid	1,800	1,800
Donations Kol Nidre Appeal	971	-
Grants	436	-
Subscriptions	15,970	17,040
	<hr/>	<hr/>
	22,338	21,841
 Other trading activities		
Fundraising events	889	584
Funeral service contributions	1,681	-
	<hr/>	<hr/>
	2,570	584
 Investment income		
Rents received	4,337	3,333
Investment income	1,881	2,157
Deposit account interest	894	133
	<hr/>	<hr/>
	7,112	5,623
 Other income		
Interest received on gift aid	80	40
	<hr/>	<hr/>
Total incoming resources	32,100	28,088
 EXPENDITURE		
Other trading activities		
Festivals and services	583	422
Funerals & JJBS	-	4,307
	<hr/>	<hr/>
	583	4,729
 Charitable activities		
Social security	603	-
Light, heat & water	796	2,258
Insurance & subscriptions	2,243	4,032
Telephone	787	456
Repairs & cemetery upkeep	2,114	3,534
Postage and stationery	318	455
Sundries	260	895
Rabbinic support	2,668	1,324
Cleaning	432	-
Security & Keyholding	958	-
Social Visiting expenses	281	-
Donations Kol Nidre Appeal	1,026	-
Carried forward	12,486	12,954

This page does not form part of the statutory financial statements

Southport and District Reform Synagogue

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	2023 £	2022 £
Charitable activities		
Brought forward	12,486	12,954
Donations	160	-
	<u>12,646</u>	<u>12,954</u>
Support costs		
Management		
Wages	-	4,854
Finance		
Bank charges	90	30
Other		
Depreciation on plant & machinery	423	528
Depreciation on fixtures and fittings	291	394
	<u>714</u>	<u>922</u>
Governance costs		
Accountancy and legal fees	772	1,066
	<u>14,805</u>	<u>24,555</u>
Total resources expended		
Net income	<u>17,295</u>	<u>3,533</u>

This page does not form part of the statutory financial statements

**Independent Examiner's Report to the Trustees of
Southport and District Reform Synagogue**

Independent examiner's report to the trustees of Southport and District Reform Synagogue

I report to the charity trustees on my examination of the accounts of Southport and District Reform Synagogue (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



G Evans

Matthews Sutton & Co Ltd
Chartered Certified Accountants
48 - 52 Penny Lane
Mossley Hill
Liverpool
Merseyside
L18 1DG

28 July 2024

Southport and District Reform Synagogue

England & Wales - Charity number 227576

Accounts

Southport New Synagogue
Report of the Trustees
for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The synagogue is known as 'Southport and District Reform Synagogue'. The Synagogue membership have met to discuss forward plans for the coming years. We will continue to monitor our outgoings and income carefully to ensure that financially we are in a position to provide for a Reform Jewish charitable service to Southport and district.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted reserves at a level which provides sufficient resources to cover management, administration and support costs and to respond to any unforeseen circumstances.

The Trustees aim to maintain reserves at a level by means of a surplus over the long term and stringent cash management.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

227576

Principal address

****BY EMAIL****

Trustees

P Levine
M Zachariah

Independent Examiner

G Evans
Matthews Sutton & Co Ltd
Chartered Certified Accountants
48 - 52 Penny Lane
Mossley Hill
Liverpool
Merseyside
L18 1DG

Executive Committee

Dr Selwyn Goldthorpe (Chairman)
Mrs Gillian Goldthorpe (Vice Chair)
Mrs Fortune Chamberlain (Secretary)
Mr Anthony Kletz (Treasurer)

Southport New Synagogue
Report of the Trustees
for the Year Ended 31 December 2022

Approved by order of the board of trustees on 30 July 2023 and signed on its behalf by:

M Zachariah - Trustee

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
Southport New Synagogue

Matthews Sutton & Co Ltd
Chartered Certified Accountants
48 - 52 Penny Lane
Mossley Hill
Liverpool
Merseyside
L18 1DG

Southport New Synagogue

**Contents of the Financial Statements
for the Year Ended 31 December 2022**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12 to 13

Southport New Synagogue
Report of the Trustees
for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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FINANCIAL REVIEW

Reserves policy

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The Trustees aim to maintain reserves at a level by means of a surplus over the long term and stringent cash management.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

227576

Principal address

****BY EMAIL****

Trustees

P Levine

M Zachariah

Independent Examiner

G Evans

Matthews Sutton & Co Ltd

Chartered Certified Accountants

48 - 52 Penny Lane

Mossley Hill

Liverpool

Merseyside

L18 1DG

Executive Committee

Dr Selwyn Goldthorpe (Chairman)

Mrs Gillian Goldthorpe (Vice Chair)

Mrs Fortune Chamberlain (Secretary)

Mr Anthony Kletz (Treasurer)

Southport New Synagogue
Report of the Trustees
for the Year Ended 31 December 2022

Approved by order of the board of trustees on 30 July 2023 and signed on its behalf by:

M Zachariah - Trustee

**Independent Examiner's Report to the Trustees of
Southport New Synagogue**

Independent examiner's report to the trustees of Southport New Synagogue

I report to the charity trustees on my examination of the accounts of Southport New Synagogue (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

G Evans

Matthews Sutton & Co Ltd
Chartered Certified Accountants
48 - 52 Penny Lane
Mossley Hill
Liverpool
Merseyside
L18 1DG

30 July 2023

Southport New Synagogue

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		21,842	(1)	21,841	22,078
Charitable activities					
Cost of generating voluntary income		-	-	-	1,160
Other trading activities	2	584	-	584	-
Investment income	3	5,617	6	5,623	4,502
Other income		40	-	40	47
Total		<u>28,083</u>	<u>5</u>	<u>28,088</u>	<u>27,787</u>
EXPENDITURE ON					
Raising funds		4,729	-	4,729	3,303
Charitable activities					
Cost of generating voluntary income		18,760	-	18,760	23,562
Other		1,066	-	1,066	1,257
Total		<u>24,555</u>	<u>-</u>	<u>24,555</u>	<u>28,122</u>
NET INCOME/(EXPENDITURE)		3,528	5	3,533	(335)
RECONCILIATION OF FUNDS					
Total funds brought forward		401,342	3,172	404,514	404,849
TOTAL FUNDS CARRIED FORWARD		<u>404,870</u>	<u>3,177</u>	<u>408,047</u>	<u>404,514</u>

The notes form part of these financial statements

Southport New Synagogue

Balance Sheet
31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	7	265,418	450	265,868	266,790
Investments	8	68,517	-	68,517	71,222
		<u>333,935</u>	<u>450</u>	<u>334,385</u>	<u>338,012</u>
CURRENT ASSETS					
Debtors	9	8,446	-	8,446	7,155
Cash at bank and in hand		69,334	3,267	72,601	62,563
		<u>77,780</u>	<u>3,267</u>	<u>81,047</u>	<u>69,718</u>
CREDITORS					
Amounts falling due within one year	10	(6,845)	(540)	(7,385)	(3,216)
		<u>70,935</u>	<u>2,727</u>	<u>73,662</u>	<u>66,502</u>
NET CURRENT ASSETS					
		<u>404,870</u>	<u>3,177</u>	<u>408,047</u>	<u>404,514</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>404,870</u>	<u>3,177</u>	<u>408,047</u>	<u>404,514</u>
NET ASSETS					
		<u>404,870</u>	<u>3,177</u>	<u>408,047</u>	<u>404,514</u>
FUNDS					
	11				
Unrestricted funds				404,870	401,342
Restricted funds				3,177	3,172
				<u>408,047</u>	<u>404,514</u>
TOTAL FUNDS					
				<u>408,047</u>	<u>404,514</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 July 2023 and were signed on its behalf by:

M Zachariah - Trustee

Southport New Synagogue

Notes to the Financial Statements for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on reducing balance

The Synagogue holds a number of religious artefacts. These have not been included in the financial statements since it is impractical to place a valuation on these items with the exception of the scroll acquisition in 2015.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Southport New Synagogue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	584	-
	<u>584</u>	<u>-</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	3,333	2,680
Investment income	2,157	1,813
Deposit account interest	133	9
	<u>5,623</u>	<u>4,502</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Full time equivalents	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	22,078	-	22,078
Charitable activities			
Cost of generating voluntary income	1,160	-	1,160
Investment income	4,502	-	4,502
Other income	47	-	47
Total	<u>27,787</u>	<u>-</u>	<u>27,787</u>
EXPENDITURE ON			
Raising funds	3,303	-	3,303
Charitable activities			
Cost of generating voluntary income	23,320	242	23,562
Other	1,257	-	1,257

Southport New Synagogue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £	
Total	<u>27,880</u>	<u>242</u>	<u>28,122</u>	
NET INCOME/(EXPENDITURE)	(93)	(242)	(335)	
RECONCILIATION OF FUNDS				
Total funds brought forward	401,435	3,414	404,849	
TOTAL FUNDS CARRIED FORWARD	<u><u>401,342</u></u>	<u><u>3,172</u></u>	<u><u>404,514</u></u>	
7. TANGIBLE FIXED ASSETS				
	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2022 and 31 December 2022	<u>262,516</u>	<u>5,160</u>	<u>41,449</u>	<u>309,125</u>
DEPRECIATION				
At 1 January 2022	-	2,518	39,817	42,335
Charge for year	-	528	394	922
At 31 December 2022	<u>-</u>	<u>3,046</u>	<u>40,211</u>	<u>43,257</u>
NET BOOK VALUE				
At 31 December 2022	<u><u>262,516</u></u>	<u><u>2,114</u></u>	<u><u>1,238</u></u>	<u><u>265,868</u></u>
At 31 December 2021	<u><u>262,516</u></u>	<u><u>2,642</u></u>	<u><u>1,632</u></u>	<u><u>266,790</u></u>
8. FIXED ASSET INVESTMENTS				
				Unlisted investments £
MARKET VALUE				
At 1 January 2022				71,222
Disposals				(2,705)
At 31 December 2022				<u>68,517</u>
NET BOOK VALUE				
At 31 December 2022				<u><u>68,517</u></u>
At 31 December 2021				<u><u>71,222</u></u>

There were no investment assets outside the UK.

Southport New Synagogue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022	2021
		£	£
Trade debtors		2,477	-
Tax		5,969	6,174
Prepayments		-	981
		8,446	7,155
		8,446	7,155

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022	2021
		£	£
Trade creditors		3,714	586
Taxation and social security		-	(21)
Other creditors		3,671	2,651
		7,385	3,216
		7,385	3,216

11. MOVEMENT IN FUNDS			Net	
	At 1.1.22		movement	At
	£		in funds	31.12.22
			£	£
Unrestricted funds				
General fund	401,342		3,528	404,870
Restricted funds				
Scroll fund	3,172		5	3,177
	404,514		3,533	408,047
TOTAL FUNDS	404,514		3,533	408,047

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	28,083	(24,555)	3,528
Restricted funds			
Scroll fund	5	-	5
	28,088	(24,555)	3,533
TOTAL FUNDS	28,088	(24,555)	3,533

Southport New Synagogue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	401,435	(93)	401,342
Restricted funds			
Scroll fund	3,414	(242)	3,172
TOTAL FUNDS	<u>404,849</u>	<u>(335)</u>	<u>404,514</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,787	(27,880)	(93)
Restricted funds			
Scroll fund	-	(242)	(242)
TOTAL FUNDS	<u>27,787</u>	<u>(28,122)</u>	<u>(335)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	401,435	3,435	404,870
Restricted funds			
Scroll fund	3,414	(237)	3,177
TOTAL FUNDS	<u>404,849</u>	<u>3,198</u>	<u>408,047</u>

Southport New Synagogue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,870	(52,435)	3,435
Restricted funds			
Scroll fund	5	(242)	(237)
TOTAL FUNDS	<u>55,875</u>	<u>(52,677)</u>	<u>3,198</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

Southport New Synagogue

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & bequests	3,001	3,288
Gift aid	1,800	1,800
Subscriptions	17,040	16,990
	<hr/>	<hr/>
	21,841	22,078
Other trading activities		
Fundraising events	584	-
Investment income		
Rents received	3,333	2,680
Investment income	2,157	1,813
Deposit account interest	133	9
	<hr/>	<hr/>
	5,623	4,502
Charitable activities		
Grants	-	1,160
Other income		
Interest received on gift aid	40	47
	<hr/>	<hr/>
Total incoming resources	28,088	27,787
EXPENDITURE		
Other trading activities		
Festivals and services	422	204
Funerals & JJBS	4,307	3,099
	<hr/>	<hr/>
	4,729	3,303
Charitable activities		
Light, heat & water	2,258	2,401
Insurance & subscriptions	4,032	2,810
Telephone	456	878
Repairs & cemetery upkeep	3,534	2,000
Postage and stationery	455	734
Sundries	895	639
Rabbinic support	1,324	2,676
Donations	-	500
	<hr/>	<hr/>
	12,954	12,638
Support costs		
Management		
Wages	4,854	9,726

This page does not form part of the statutory financial statements

Southport New Synagogue

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	2022 £	2021 £
Management		
Finance		
Bank charges	30	-
Other		
Depreciation on plant & machinery	528	660
Depreciation on fixtures and fittings	394	538
	<u>922</u>	<u>1,198</u>
Governance costs		
Accountancy and legal fees	1,066	1,257
	<u>24,555</u>	<u>28,122</u>
Total resources expended		
Net income/(expenditure)	<u><u>3,533</u></u>	<u><u>(335)</u></u>

This page does not form part of the statutory financial statements

**Independent Examiner's Report to the Trustees of
Southport New Synagogue**

Independent examiner's report to the trustees of Southport New Synagogue

I report to the charity trustees on my examination of the accounts of Southport New Synagogue (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

G Evans

Matthews Sutton & Co Ltd
Chartered Certified Accountants
48 - 52 Penny Lane
Mossley Hill
Liverpool
Merseyside
L18 1DG

30 July 2023

Southport and District Reform Synagogue

England & Wales - Charity number 227576

Accounts

Southport New Synagogue
Report of the Trustees
for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The synagogue is known as 'Southport and District Reform Synagogue'. The Synagogue membership have met to discuss forward plans for the coming years. We will continue to monitor our outgoings and income carefully to ensure that financially we are in a position to provide for a Reform Jewish charitable service to Southport and district.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted reserves at a level which provides sufficient resources to cover management, administration and support costs and to respond to any unforeseen circumstances.

The Trustees aim to maintain reserves at a level by means of a surplus over the long term and stringent cash management.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

227576

Principal address

****BY EMAIL****

Trustees

P Levine

M Zachariah

Independent Examiner

G Evans

Matthews Sutton & Co Ltd

Chartered Certified Accountants

48 - 52 Penny Lane

Mossley Hill

Liverpool

Merseyside

L18 1DG

Executive Committee

Dr Selwyn Goldthorpe (Chairman)

Mrs Gillian Goldthorpe (Vice Chair)

Mrs Fortune Chamberlain (Secretary)

Mr Anthony Kletz (Treasurer)

Southport New Synagogue
Report of the Trustees
for the Year Ended 31 December 2021

Approved by order of the board of trustees on 27 July 2022 and signed on its behalf by:

M Zachariah - Trustee

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
Southport New Synagogue

Matthews Sutton & Co Ltd
Chartered Certified Accountants
48 - 52 Penny Lane
Mossley Hill
Liverpool
Merseyside
L18 1DG

Southport New Synagogue

**Contents of the Financial Statements
for the Year Ended 31 December 2021**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12 to 13

Southport New Synagogue
Report of the Trustees
for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The synagogue is known as 'Southport and District Reform Synagogue'. The Synagogue membership have met to discuss forward plans for the coming years. We will continue to monitor our outgoings and income carefully to ensure that financially we are in a position to provide for a Reform Jewish charitable service to Southport and district.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted reserves at a level which provides sufficient resources to cover management, administration and support costs and to respond to any unforeseen circumstances.

The Trustees aim to maintain reserves at a level by means of a surplus over the long term and stringent cash management.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

227576

Principal address

****BY EMAIL****

Trustees

P Levine
M Zachariah

Independent Examiner

G Evans
Matthews Sutton & Co Ltd
Chartered Certified Accountants
48 - 52 Penny Lane
Mossley Hill
Liverpool
Merseyside
L18 1DG

Executive Committee

Dr Selwyn Goldthorpe (Chairman)
Mrs Gillian Goldthorpe (Vice Chair)
Mrs Fortune Chamberlain (Secretary)
Mr Anthony Kletz (Treasurer)

Southport New Synagogue
Report of the Trustees
for the Year Ended 31 December 2021

Approved by order of the board of trustees on 27 July 2022 and signed on its behalf by:

M Zachariah - Trustee

**Independent Examiner's Report to the Trustees of
Southport New Synagogue**

Independent examiner's report to the trustees of Southport New Synagogue

I report to the charity trustees on my examination of the accounts of Southport New Synagogue (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

G Evans
Matthews Sutton & Co Ltd
Chartered Certified Accountants
48 - 52 Penny Lane
Mossley Hill
Liverpool
Merseyside
L18 1DG

27 July 2022

Southport New Synagogue

Statement of Financial Activities
for the Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		22,078	-	22,078	24,174
Charitable activities					
Cost of generating voluntary income		1,160	-	1,160	-
Other trading activities	2	-	-	-	20
Investment income	3	4,502	-	4,502	3,044
Other income		47	-	47	-
Total		<u>27,787</u>	<u>-</u>	<u>27,787</u>	<u>27,238</u>
EXPENDITURE ON					
Raising funds		3,303	-	3,303	4,263
Charitable activities					
Cost of generating voluntary income		24,181	242	24,423	20,937
Other		-	-	-	826
Total		<u>27,484</u>	<u>242</u>	<u>27,726</u>	<u>26,026</u>
NET INCOME/(EXPENDITURE)		<u>303</u>	<u>(242)</u>	<u>61</u>	<u>1,212</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		401,435	3,414	404,849	403,637
TOTAL FUNDS CARRIED FORWARD		<u>401,738</u>	<u>3,172</u>	<u>404,910</u>	<u>404,849</u>

The notes form part of these financial statements

Southport New Synagogue

Balance Sheet
31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	7	266,340	450	266,790	267,988
Investments	8	71,222	-	71,222	11,222
		<u>337,562</u>	<u>450</u>	<u>338,012</u>	<u>279,210</u>
CURRENT ASSETS					
Debtors	9	7,155	-	7,155	6,737
Cash at bank and in hand		58,342	4,221	62,563	125,158
		<u>65,497</u>	<u>4,221</u>	<u>69,718</u>	<u>131,895</u>
CREDITORS					
Amounts falling due within one year	10	(1,321)	(1,499)	(2,820)	(6,256)
		<u>64,176</u>	<u>2,722</u>	<u>66,898</u>	<u>125,639</u>
NET CURRENT ASSETS					
		<u>64,176</u>	<u>2,722</u>	<u>66,898</u>	<u>125,639</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>401,738</u>	<u>3,172</u>	<u>404,910</u>	<u>404,849</u>
NET ASSETS					
		<u>401,738</u>	<u>3,172</u>	<u>404,910</u>	<u>404,849</u>
FUNDS					
Unrestricted funds	11			401,738	401,435
Restricted funds				3,172	3,414
				<u>404,910</u>	<u>404,849</u>
TOTAL FUNDS					
				<u>404,910</u>	<u>404,849</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 July 2022 and were signed on its behalf by:

M Zachariah - Trustee

Southport New Synagogue

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on reducing balance

The Synagogue holds a number of religious artefacts. These have not been included in the financial statements since it is impractical to place a valuation on these items with the exception of the scroll acquisition in 2015.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Southport New Synagogue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

2. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Fundraising events	-	20
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2021 £	2020 £
Rents received	2,680	2,525
Investment income	1,813	298
Deposit account interest	9	221
	<u> </u>	<u> </u>
	<u>4,502</u>	<u>3,044</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Full time equivalents	1	1
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	24,124	50	24,174
Other trading activities	20	-	20
Investment income	3,041	3	3,044
	<u> </u>	<u> </u>	<u> </u>
Total	27,185	53	27,238
EXPENDITURE ON			
Raising funds	4,263	-	4,263
Charitable activities			
Cost of generating voluntary income	20,338	599	20,937
Other	826	-	826
	<u> </u>	<u> </u>	<u> </u>
Total	25,427	599	26,026
	<u> </u>	<u> </u>	<u> </u>

Southport New Synagogue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £	
NET INCOME/(EXPENDITURE)	1,758	(546)	1,212	
 RECONCILIATION OF FUNDS				
Total funds brought forward	399,677	3,960	403,637	
 TOTAL FUNDS CARRIED FORWARD	<u>401,435</u>	<u>3,414</u>	<u>404,849</u>	
 7. TANGIBLE FIXED ASSETS				
	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2021 and 31 December 2021	<u>262,516</u>	<u>5,160</u>	<u>41,449</u>	<u>309,125</u>
DEPRECIATION				
At 1 January 2021	-	1,858	39,279	41,137
Charge for year	-	660	538	1,198
At 31 December 2021	<u>-</u>	<u>2,518</u>	<u>39,817</u>	<u>42,335</u>
NET BOOK VALUE				
At 31 December 2021	<u>262,516</u>	<u>2,642</u>	<u>1,632</u>	<u>266,790</u>
At 31 December 2020	<u>262,516</u>	<u>3,302</u>	<u>2,170</u>	<u>267,988</u>
 8. FIXED ASSET INVESTMENTS				
			Unlisted investments £	
MARKET VALUE				
At 1 January 2021			11,222	
Additions			60,000	
At 31 December 2021			<u>71,222</u>	
NET BOOK VALUE				
At 31 December 2021			<u>71,222</u>	
At 31 December 2020			<u>11,222</u>	

There were no investment assets outside the UK.

Southport New Synagogue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Tax	6,174	6,737
Prepayments	981	-
	7,155	6,737
	7,155	6,737

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	586	1,603
Taxation and social security	(21)	119
Other creditors	2,255	4,534
	2,820	6,256
	2,820	6,256

11. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	401,435	303	401,738
Restricted funds			
Scroll fund	3,414	(242)	3,172
	404,849	61	404,910
	404,849	61	404,910

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	27,787	(27,484)	303
Restricted funds			
Scroll fund	-	(242)	(242)
	27,787	(27,726)	61
	27,787	(27,726)	61

Southport New Synagogue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	399,677	1,758	401,435
Restricted funds			
Scroll fund	3,960	(546)	3,414
TOTAL FUNDS	<u>403,637</u>	<u>1,212</u>	<u>404,849</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,185	(25,427)	1,758
Restricted funds			
Scroll fund	53	(599)	(546)
TOTAL FUNDS	<u>27,238</u>	<u>(26,026)</u>	<u>1,212</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	399,677	2,061	401,738
Restricted funds			
Scroll fund	3,960	(788)	3,172
TOTAL FUNDS	<u>403,637</u>	<u>1,273</u>	<u>404,910</u>

Southport New Synagogue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,972	(52,911)	2,061
Restricted funds			
Scroll fund	53	(841)	(788)
TOTAL FUNDS	<u>55,025</u>	<u>(53,752)</u>	<u>1,273</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

Southport New Synagogue

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & bequests	3,288	4,324
Gift aid	1,800	1,800
Subscriptions	16,990	18,050
	<hr/>	<hr/>
	22,078	24,174
Other trading activities		
Fundraising events	-	20
Investment income		
Rents received	2,680	2,525
Investment income	1,813	298
Deposit account interest	9	221
	<hr/>	<hr/>
	4,502	3,044
Charitable activities		
Grants	1,160	-
Other income		
Interest received on gift aid	47	-
	<hr/>	<hr/>
Total incoming resources	27,787	27,238
EXPENDITURE		
Other trading activities		
Festivals and services	204	172
Funerals & JJBS	3,099	4,091
	<hr/>	<hr/>
	3,303	4,263
Charitable activities		
Light, heat & water	2,401	2,237
Insurance & subscriptions	2,810	2,309
Telephone	878	639
Repairs & cemetery upkeep	2,000	700
Postage and stationery	734	710
Sundries	639	1,243
Rabbinic support	2,676	1,386
Donations	500	-
	<hr/>	<hr/>
	12,638	9,224
Support costs		
Management		
Wages	9,726	9,880
Carried forward	9,726	9,880

This page does not form part of the statutory financial statements

Southport New Synagogue

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	2021 £	2020 £
Management		
Brought forward	9,726	9,880
Social security	-	154
	<hr/>	<hr/>
	9,726	10,034
Finance		
Bank charges	-	30
Other		
Depreciation on plant & machinery	660	826
Depreciation on fixtures and fittings	538	743
	<hr/>	<hr/>
	1,198	1,569
Governance costs		
Accountancy and legal fees	861	906
	<hr/>	<hr/>
Total resources expended	27,726	26,026
Net income	<hr/> <hr/>	<hr/> <hr/>
	61	1,212

This page does not form part of the statutory financial statements

**Independent Examiner's Report to the Trustees of
Southport New Synagogue**

Independent examiner's report to the trustees of Southport New Synagogue

I report to the charity trustees on my examination of the accounts of Southport New Synagogue (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

G Evans
Matthews Sutton & Co Ltd
Chartered Certified Accountants
48 - 52 Penny Lane
Mossley Hill
Liverpool
Merseyside
L18 1DG

27 July 2022