

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

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

**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
Mossley Hill
Liverpool
Merseyside
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		<u>17,753</u>	<u>2,632</u>	<u>20,385</u>	<u>14,222</u>
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				
Unrestricted funds				428,529	421,867
Restricted funds				<u>2,994</u>	<u>3,475</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
	<u>8,002</u>	<u>2,570</u>

3. INVESTMENT INCOME

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

4. RAISING FUNDS

Raising donations and legacies

2024	2023
£	£
<u></u>	<u></u>

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
<u></u>	<u></u>

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	<u>30,684</u>	<u>1,416</u>	<u>32,100</u>

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 movement	At
	£	in funds	31.12.24
	£	£	£
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	Resources expended	Movement 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>71,061</u>	<u>(47,585)</u>	<u>23,476</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/> 24,381	<hr/> 22,338
Other trading activities		
Fundraising events	595	889
Funeral service contributions	7,407	1,681
	<hr/> 8,002	<hr/> 2,570
Investment income		
Rents received	3,397	4,337
Investment income	1,673	1,881
Deposit account interest	1,353	894
	<hr/> 6,423	<hr/> 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/> 12,395	<hr/> 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/> 18,765	<hr/> 12,646
Support costs		
Finance		
Bank charges	90	90
Other		
Depreciation on plant & machinery	338	423
Depreciation on fixtures and fittings	218	291
	<hr/> 556	<hr/> 714
Governance costs		
Accountancy and legal fees	974	772
	<hr/> 32,780	<hr/> 14,805
Total resources expended		
	<hr/> 32,780	<hr/> 14,805
Net income	<hr/> 6,181	<hr/> 17,295

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 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
Mossley Hill
Liverpool
Merseyside
L18 1DG

20 July 2025