

SOUTHEND AND DISTRICT REFORM SYNAGOGUE

England & Wales · Charity number 237616

Details

Other names SOUTHEND PROGRESSIVE SYNAGOGUE

Status Registered

Legal form Other

Registered 1965-04-01

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

Contact

Address 851 London Road
Westcliff-On-Sea
Essex
SS0 9SZ

Phone 01702 711663

Email admin@southendreform.org.uk

Website www.southendreform.org.uk

Activities

Objects: TO PROVIDE, ARRANGE AND CONDUCT RELIGIOUS SERVICES, IN ACCORDANCE WITH THE PRINCIPLES AND PRACTICES FOR THE ADVANCEMENT OF REFORM AND PROGRESSIVE JUDAISM. WITH THE ADVICE AND GUIDANCE OF ITS MINISTER(S) AND COUNCIL, TO PROVIDE AND CONDUCT RELIGIOUS SERVICES FOR THE MEMBERS OF THE SYNAGOGUE, IN SUCH FORM AND MANNER, AND AT SUCH TIMES AS SHALL BE DETERMINED BY THE COUNCIL. TO PROVIDE, MAINTAIN AND CARRY ON A PLACE OF WORSHIP FOR REFORM JUDAISM. TO PROVIDE, ARRANGE AND CONDUCT, IN CONFORMITY WITH THE RELIGIOUS SERVICES, CLASSES AND SERVICES FOR CHILDREN. TO MAKE PROVISION FOR THE SOLEMNISATION OF MARRIAGES. TO PROVIDE MEANS OF BURIAL OR CREMATION FOR MEMBERS OF THE SYNAGOGUE. TO PERFORM SUCH OTHER RELIGIOUS RITES AND CHARITABLE DUTIES AS THE COUNCIL SHALL FROM TIME TO TIME DETERMINE.

Activities: RELIGIOUS SERVICES - WEEKEND AND FESTIVALSSUNDAY RELGIOUS CLASSESSOCIAL GROUPS

Classification

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

Geography

- **Area of benefit:** SOUTHEND-ON-SEA.
- Southend-on-sea

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£77,872	£91,149	-	-
2024-03-31	£87,738	£104,506	-	-
2023-03-31	£65,634	£124,201	-	-
2022-03-31	£72,631	£68,856	-	-
2021-03-31	£55,546	£61,047	-	-

Trustees

Name	Role	Appointed
BARBARA GOLDSTEIN		2012-07-30
DIANA MILLER		
JEFFREY KINN		2016-06-26
Jeff Klein		2023-10-23
Jeffrey Gritzman		2023-10-23
Jonathan Hoffman		2025-09-14
Julian Elvin		2018-08-05
LEWIS MILLER		
MICHAEL ROYSTON		2013-08-22
SUE LOWEY		2013-06-23
SUSAN LEVITAS		
Sallyann Hoffman		2023-10-23

SOUTHEND AND DISTRICT REFORM SYNAGOGUE

England & Wales - Charity number 237616

Accounts

SOUTHEND & DISTRICT REFORM SYNAGOGUE

**TRUSTEES' REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2025**

CHARITY NUMBER
237616

Elisabeth Sims FCCA
E. Sims Accountancy Limited
34 Dudsbury Road
Dartford
DA1 3BU

SOUTHEND & DISTRICT REFORM SYNAGOGUE

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SOUTHEND & DISTRICT REFORM SYNAGOGUE

Legal and administrative information

Status

The synagogue was registered with the Charity Commission on 1st April 1965 and is governed by a constitution and rules adopted on 29th March 1998 and amended on 18th March 2001, 8th May 2005, 29th January 2012 and 29th June 2014

President: Irene Klyman

Vice President Vacant

Trustees:

Mr L Miller	Honorary Chair
Mr J Kinn	Honorary Treasurer
Mrs D Miller	Honorary Secretary
Mrs S Levitas	Assistant Hon. Secretary
Mr J Elvin	
Mrs B Goldstein	
Mrs S Lowey	
Mr M Royston	
Mrs Sallyann Hoffman	
Jeffrey Gritzman	
Dean Muslin	
Jeffrey Klein	

Bare Trustees:

Mr C Levitas
Mrs L Sears
Mrs S Wiseman

Charity number: 237616

Registered Office: 851 London Road
Westcliff on Sea
Essex
SS0 9SZ

Independent examiner: Elisabeth Sims FCCA
E. Sims Accountancy Limited
34 Dudsbury Road
Dartford DA1 3BU

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Trustees' report for the year ended 31st March 2025

Charitable objects

The objectives of the charity are the furtherance of religious worship and study.

Organisational structure

The synagogue is governed by a council elected by the members. All council members are full members of the synagogue.

Review of activities and achievements

A full review of the financial position of the synagogue can be found in the attached financial statements.

Reserves

The trustees endeavour to maintain sufficient funds in the unrestricted reserves to cover six months' projected operational costs and to provide for unexpected building maintenance.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity at the period end and of its incoming resources and resources expended during the period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- the trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2008 and Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Independent examiner

An independent examiner will be appointed during the current financial year at the Annual General Meeting.

This report was approved by the trustees on [xx] and signed on its behalf by Jeffrey Kinn, Honorary Treasurer

Jeffrey Kinn
Honorary Treasurer

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Independent Examiner's Report to the Trustees of the Southend & District Reform Synagogue

I report on the accounts of the charity for the year ended 31st March 2025 which is set out on Pages 7 to 15

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act.
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
2. to keep accounting records in accordance with section 130 of the 2011 Act.
3. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met.
4. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Financial Examiner

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Statement of financial activities

For the year ended 31st March 2025

		Unrestricted Funds	Restricted Funds	31/03/2025 Total	31/03/2024 Total
Notes	£	£	£	£	
Incoming resources					
Donations		293	0	293	2,186
Subscription income	2	41,379	15,501	56,880	56,258
Non-members' burial fees		0	0	0	10,526
Income from investments	3	6,416	8,258	14,674	10,978
Income from other incoming resources	4	6,025	0	6,025	7,790
		54,113	23,759	77,872	87,737
Net incoming resources available for charitable application					
Charitable expenditure					
Cost of activities in furtherance of the charity's objects					
Support costs	5	62,186	28,393	90,579	104,266
Management & administration	7	570	0	570	240
Total charitable expenditure		62,756	28,393	91,149	104,506
Excess of income over expenditure		(8,643)	(4,634)	(13,277)	(16,769)
Transfer of funds		2,500	(2,500)	0	0
Total funds brought forward		114,177	148,254	262,431	279,200
Total funds carried forward		108,034	141,120	249,154	262,431

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Balance Sheet

As at 31st March 2025

	Notes	31/03/2025		31/03/2024	
		£	£	£	£
Fixed assets					
Tangible assets	8		<u>0</u>		<u>0</u>
Current assets					
Stock		0		0	
Debtors and Prepayments	9	11,396		12,061	
Cash at bank		15,947		3,196	
Deposit and call		<u>239,687</u>		<u>273,877</u>	
		267,031		289,134	
Creditors: amounts falling due within one year					
	10	17,877	<u>249,153</u>	26,703	<u>262,431</u>
Net assets					
	11		<u>249,154</u>		<u>262,431</u>
Funds					
Unrestricted funds	12		108,034		114,177
Restricted funds	13		141,120		148,254
			<u>249,154</u>		<u>262,431</u>

The financial statements were approved by the trustees on [xx] and signed on its behalf by

J. Kinn
Trustee

L. Miller
Trustee

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Balance sheet (continued)

Trustees' statements required by Section 249B(4) for the year ended 31st March 2025

In approving these financial statements as trustees of the Synagogue we hereby confirm:

1. that for the period stated above the Synagogue was entitled to the exemption conferred by Section 249A (1) of the Companies Act 1985:
2. that no notice has been deposited at the registered office of the Synagogue pursuant of Section 249B (2) requesting that an audit be conducted for the year ended 31st March 2025.
3. that we acknowledge our responsibilities for ensuring that the Synagogue keeps accounting records which comply with Section 221, and preparing financial statements which give a true and fair view of the state of affairs of the Synagogue as at the end of the financial period and of its profit or loss for the period then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the Synagogue.

The notes on pages 10 to 15 form an integral part of these financial statements

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2025

1. Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and follow the recommendations in 'Accounting and Reporting by Charities; Statement of Recommended Practice' issued in 2005

1.2 Incoming resources

Voluntary income is received by way of donation and gifts and is included in full in the Statement of Financial Activities when received. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified, and a third party is bearing the cost. The value of services provided by volunteers has not been included. Income from investments is included in the period in which it is receivable.

1.3 Resources expended

Resources expended are recognised in the period in which they are incurred. Support costs are those incurred in furtherance of the charity's objects. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.4 Tangible fixed assets and depreciation

A decision has been taken by The Trustees to fully expense capital expenditure in the year of purchase moving forward, and therefore existing assets have now been fully depreciated to bring them into line with the new fixed assets policy.

1.5 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

1.6 Stock

Stock is valued at the lower of cost and net realisable value.

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2025

2	Subscription income	Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
	Members contributions	34,759	15,501	50,260	50,594
	Gift Aid reclaims	6,620	-	6,620	5,662
		<u>41,379</u>	<u>15,501</u>	<u>56,880</u>	<u>56,258</u>
3	Investment Income	Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
	Deposit account interest	6,416	8,258	14,674	10,978
		<u>6,416</u>	<u>8,258</u>	<u>14,674</u>	<u>10,978</u>
4	Other incoming resources	Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
	Hire of hall	397	-	397	240
	Club Income	2,444	-	2,444	5,693
	Non member wedding	1,200	-	1,200	-
	Conversion	431	-	431	1,070
	Tree of Life	-	-	-	100
	Advertising	-	-	-	475
	Sale of Goods	1,554	-	1,554	212
		<u>6,026</u>	<u>-</u>	<u>6,026</u>	<u>7,790</u>

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2025

5	Support costs	2025	2024
		£	£
	Staff costs & consultancy fees	37,272	40,670
	Insurance	2,141	2,009
	Light and heat	3,769	1,892
	Repairs and maintenance	4,394	16,382
	Printing, postage and stationery	2,788	1,700
	Advertising	330	220
	Telephone/Internet	1,965	888
	General Expenditure	0	3,020
	Kiddish/Kitchen	2,300	2,738
	JJBS subscription fees	13,906	3,451
	Other burial fees	14,487	22,437
	Reform Judaism	3,308	2,800
	Security	2,461	3,856
	Bank Charges	718	622
	Books	600	1,581
		<hr/>	<hr/>
		90,439	104,266

6	Management and administration	2025	2024
		£	£
	Independent examiner's fee	570	240

7 Trustees' emoluments

No trustees received any emoluments during the period.

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2025

8 Tangible fixed assets	Land and Buildings Freehold	Improvement to Freehold Property	Fixtures, Fittings and Equipment	Total
	£	£	£	£
Cost				
At 1 st April 2024	8,130	64,359	65,603	138,092
Additions	-	-	-	-
At 31 st March 2025	8,130	64,359	65,603	138,092
Depreciation				
At 1 st April 2024	8,130	64,359	65,603	138,092
Charge for the period	-	-	-	-
At 31 st March 2025	8,130	64,359	65,603	138,092
Net Book Values				
At 31 st March 2025	-	-	-	-
At 31 st March 2024	-	-	-	-
9 Debtors		2025	2024	
		£	£	
Prepayments		8,399	7,450	
Deposit interest		2,997	4,612	
		11,3976	12,062	

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2025

10 Creditors: amounts falling due within one year	2025	2024
	£	£
J Petchey Awards Fund	1,770	1,770
A Decker	1,730	1,730
Israel Trip	1,294	1,733
Other Creditors	3,549	277
Overage Payments and Funerals	6,120	18,393
Accruals	3,414	2,800
	17,877	26,703

11 Analysis of net assets	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fund balances at 31 st March 2025 as represented by:-			
Tangible fixed assets	-	-	-
Current assets	108,034	141,120	249,154
	108,0334	141,120	249,154

12 Unrestricted Funds

	1 st April 2024	Incoming	Outgoing	Transfer of Funds	31 st March 2025
	£	£	£	£	£
General Fund	114,177	54,113	62,756	2,500	108,034
	114,177	54,113	62,756	2,500	108,034

13. Restricted funds

	1 st April 2024	Incoming	Outgoing	Transfer of Funds	31 st March 2025
	£	£	£	£	£
Burial Fund	148,254	23,759	28,393	(2,500)	141,120
	148,254	23,759	28,393	(2,500)	141,120

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2025

Purposes of restricted funds

The burial fund was established to provide means of burial or cremation for members of the synagogue. On 1st January 1996, the synagogue joined the Jewish Joint Burial Society. The burial fund is being maintained to meet the shortfall of burial costs for eligible members of the synagogue.

SOUTHEND AND DISTRICT REFORM SYNAGOGUE

England & Wales - Charity number 237616

Accounts

SOUTHEND & DISTRICT REFORM SYNAGOGUE

**TRUSTEES' REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2024**

CHARITY NUMBER
237616

Elisabeth Sims FCCA
E. Sims Accountancy Limited
34 Dudsbury Road
Dartford
DA1 3BU

SOUTHEND & DISTRICT REFORM SYNAGOGUE

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SOUTHEND & DISTRICT REFORM SYNAGOGUE

Legal and administrative information

Status

The synagogue was registered with the Charity Commission on 1st April 1965 and is governed by a constitution and rules adopted on 29th March 1998 and amended on 18th March 2001, 8th May 2005, 29th January 2012 and 29th June 2014

President: Irene Klyman

Vice President Vacant

Trustees:

Mr M Caplan	Honorary Co-Chair
Mr L Miller	Honorary Co-Chair
Mr J Kinn	Honorary Treasurer
Mrs D Miller	Honorary Secretary
Mrs S Levitas	Assistant Hon. Secretary
Mr J Elvin	
Mrs B Goldstein	
Mrs S Lowey	
Mr M Royston	
Mrs Sallyanne Hoffman	
Jeffrey Gritzman (Appointed October 22 nd , 2023)	
Dean Muslin (Appointed October 22 nd , 2023)	
Jeffrey Klein (Appointed October 22 nd , 2023)	

Bare Trustees:

Mr C Levitas
Mrs L Sears
Mrs S Wiseman

Charity number: 237616

Registered Office: 851 London Road
Westcliff on Sea
Essex
SS0 9SZ

Independent examiner: Elisabeth Sims FCCA
E. Sims Accountancy Limited
34 Dudsbury Road
Dartford DA1 3BU

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Trustees' report for the year ended 31st March 2024

Charitable objects

The objectives of the charity are the furtherance of religious worship and study.

Organisational structure

The synagogue is governed by a council elected by the members. All council members are full members of the synagogue.

Review of activities and achievements

A full review of the financial position of the synagogue can be found in the attached financial statements.

Reserves

The trustees endeavour to maintain sufficient funds in the unrestricted reserves to cover six months' projected operational costs and to provide for unexpected building maintenance.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity at the period end and of its incoming resources and resources expended during the period. In preparing those financial statements, the trustees are required to:

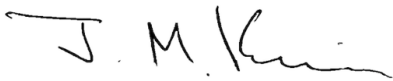
- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- the trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2008 and Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Independent examiner

An independent examiner will be appointed during the current financial year at the Annual General Meeting.

This report was approved by the trustees on [xx] and signed on its behalf by Jeffrey Kinn, Honorary Treasurer

A handwritten signature in black ink, appearing to read 'J. M. Kinn', written in a cursive style.

Jeffrey Kinn
Honorary Treasurer

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Independent Examiner's Report to the Trustees of the Southend & District Reform Synagogue

I report on the accounts of the charity for the year ended 31st March 2024 which is set out on Pages 7 to 15

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act.
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
2. to keep accounting records in accordance with section 130 of the 2011 Act.
3. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met.
4. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Financial Examiner

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Statement of financial activities

For the year ended 31st March 2024

The notes on pages 10 to 15 form an integral part of these financial statements.

		Unrestricted Funds	Restricted Funds	31/03/2024 Total	31/03/2023 Total
Notes	£	£	£	£	
Incoming resources					
Donations		1,436	-	1,436	1,461
Subscription income	2	41,979	14,279	56,258	57,453
Non-members' burial fees		10,526	-	10,526	1,000
Income from investments	3	4,994	5,984	10,978	2,973
Income from other incoming resources	4	8,540	-	8,540	2,747
Net incoming resources available for charitable application		67,475	20,263	87,738	65,634
Charitable expenditure					
Cost of activities in furtherance of the charity's objects					
Support costs	5	79,290	24,976	104,266	123,961
Management & administration	7	240	-	240	240
Total charitable expenditure		79,530	24,976	104,506	124,201
Excess of income over expenditure		(12,055)	(4,714)	(16,769)	(58,567)
Transfer of funds		-	-	-	-
Total funds brought forward		126,232	152,968	279,200	337,767
Total funds carried forward		114,177	148,254	262,431	279,200

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Balance Sheet

As at 31st March 2024

	Notes	31/03/2024		31/03/2023	
		£	£	£	£
Fixed assets					
Tangible assets	8		<u>-</u>		<u>-</u>
Current assets					
Stock			-	945	
Debtors and Prepayments	9	12,061		26,211	
Cash at bank		3,196		6,938	
Deposit and call		<u>273,877</u>		<u>257,662</u>	
		289,134		291,757	
Creditors: amounts falling due within one year					
	10	26,703	<u>262,431</u>	12,556	<u>279,200</u>
Net assets					
	11		<u><u>262,431</u></u>		<u><u>279,200</u></u>
Funds					
Unrestricted funds	12		114,177	126,232	
Restricted funds	13		148,254	152,968	
			<u><u>262,431</u></u>		<u><u>279,200</u></u>

The financial statements were approved by the trustees on [xx] and signed on its behalf by

J. Kinn
Trustee

L. Miller
Trustee

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Balance sheet (continued)

Trustees' statements required by Section 249B(4) for the year ended 31st March 2024

In approving these financial statements as trustees of the Synagogue we hereby confirm:

1. that for the period stated above the Synagogue was entitled to the exemption conferred by Section 249A (1) of the Companies Act 1985:
2. that no notice has been deposited at the registered office of the Synagogue pursuant of Section 249B (2) requesting that an audit be conducted for the year ended 31st March 2023.
3. that we acknowledge our responsibilities for ensuring that the Synagogue keeps accounting records which comply with Section 221, and preparing financial statements which give a true and fair view of the state of affairs of the Synagogue as at the end of the financial period and of its profit or loss for the period then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the Synagogue.

The notes on pages 10 to 15 form an integral part of these financial statements

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2024

1. Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and follow the recommendations in 'Accounting and Reporting by Charities; Statement of Recommended Practice' issued in 2005

1.2 Incoming resources

Voluntary income is received by way of donation and gifts and is included in full in the Statement of Financial Activities when received. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified, and a third party is bearing the cost. The value of services provided by volunteers has not been included. Income from investments is included in the period in which it is receivable.

1.3 Resources expended

Resources expended are recognised in the period in which they are incurred. Support costs are those incurred in furtherance of the charity's objects. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.4 Tangible fixed assets and depreciation

A decision has been taken by The Trustees to fully expense capital expenditure in the year of purchase moving forward, and therefore existing assets have now been fully depreciated to bring them into line with the new fixed assets policy.

1.5 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

1.6 Stock

Stock is valued at the lower of cost and net realisable value.

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2024

2	Subscription income	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Members contributions	36,315	14,279	50,594	51,574
	Gift Aid reclaims	5,664	-	5,664	5,879
		<u>41,979</u>	<u>14,279</u>	<u>56,258</u>	<u>54,062</u>

3	Investment Income	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Deposit account interest	4,994	5,984	10,978	2,973
		<u>4,994</u>	<u>5,984</u>	<u>10,978</u>	<u>2,973</u>

4	Other incoming resources	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Hire of hall	240	-	240	380
	Club Income	5,693	-	5,693	-
	Non-member wedding	750	-	750	1,500
	Conversion	1,070	-	1,070	-
	Tree of Life	100	-	100	275
	Advertising	475	-	475	518
	Sale of Goods	212	-	212	74
		<u>8,540</u>	<u>-</u>	<u>8,540</u>	<u>2,747</u>

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2024

5	Support costs	2024	2023
		£	£
	Staff costs & consultancy fees	40,670	25,304
	Insurance	2,009	1,789
	Light and heat	1,892	2,061
	Repairs and maintenance	16,382	1,947
	Printing, postage and stationery	1,700	2,746
	Advertising	220	220
	Telephone/Internet	888	3,506
	General Expenditure	3,020	(2,704)
	Kiddish/Kitchen	2,738	171
	Travel	912	3,378
	JJBS subscription fees	3,451	9,768
	Other burial fees	21,525	6,768
	Depreciation and amortisation	-	63,692
	Reform Judaism	2,800	3,576
	Security	3,856	792
	Bank Charges	622	682
	Books	1,581	267
		<u>104,266</u>	<u>123,961</u>

6	Management and administration	2024	2024
		£	£
	Independent examiner's fee	<u>240</u>	<u>240</u>

7 Trustees' emoluments

No trustees received any emoluments during the period.

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2024

8 Tangible fixed assets	Land and Buildings Freehold	Improvement to Freehold Property	Fixtures, Fittings and Equipment	Total
	£	£	£	£
Cost				
At 1 st April 2023	8,130	64,359	65,603	138,092
Additions	-	-	-	-
At 31 st March 2024	8,130	64,359	65,603	138,092
Depreciation				
At 1 st April 2023	8,130	64,359	65,603	138,092
Charge for the period	-	-	-	-
At 31 st March 2024	8,130	64,359	65,603	138,092
Net Book Values				
At 31 st March 2024	-	-	-	-
At 31 st March 2023	-	-	-	-

9 Debtors	2024 £	2023 £
Prepayments	7,449	25,228
Deposit interest	4,612	982
	12,061	26,210

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2024

10 Creditors: amounts falling due within one year	2024	2023
	£	£
J Petchey Awards Fund	1,770	1,770
A Decker	1,730	3,000
Israel Trip	1,733	2,372
Other Creditors	277	2,520
Overage Payments and Funerals	18,392	-
Accruals	2,800	2,894
	26,703	12,556
	26,703	12,556

11 Analysis of net assets	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fund balances at 31 st March 2024 as represented by:-			
Tangible fixed assets	-	-	-
Current assets	114,177	148,254	262,431
	114,177	148,254	262,431
	114,177	148,254	262,431

12 Unrestricted Funds

	1 st April 2023	Incoming	Outgoing	Transfer of Funds	31 st March 2024
	£	£	£	£	£
General Fund	126,232	67,475	79,530	-	114,177
	126,232	67,475	79,530	-	114,177
	126,232	67,475	79,530	-	114,177

13. Restricted funds

	1 st April 2023	Incoming	Outgoing	Transfer of Funds	31 st March 2024
	£	£	£	£	£
Burial Fund	152,968	20,263	24,977	-	148,254
	152,968	20,263	24,977	-	148,254
	152,968	20,263	24,977	-	148,254

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2024

Purposes of restricted funds

The burial fund was established to provide means of burial or cremation for members of the synagogue. On 1st January 1996, the synagogue joined the Jewish Joint Burial Society. The burial fund is being maintained to meet the shortfall of burial costs for eligible members of the synagogue.

SOUTHEND AND DISTRICT REFORM SYNAGOGUE

England & Wales - Charity number 237616

Accounts

SOUTHEND & DISTRICT REFORM SYNAGOGUE

**TRUSTEES' REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2023**

CHARITY NUMBER
237616

Elisabeth Sims FCCA
E. Sims Accountancy Limited
34 Dudsbury Road
Dartford
DA1 3BU

SOUTHEND & DISTRICT REFORM SYNAGOGUE

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SOUTHEND & DISTRICT REFORM SYNAGOGUE

Legal and administrative information

Status

The synagogue was registered with the Charity Commission on 1st April 1965 and is governed by a constitution and rules adopted on 29th March 1998 and amended on 18th March 2001, 8th May 2005, 29th January 2012 and 29th June 2014

President: Irene Klyman

Vice President Vacant

Trustees:

Mr M Caplan	Honorary Chairman
Mr L Miller	Honorary Vice Chair
Mr J Kinn	Honorary Treasurer
Mrs D Miller	Honorary Secretary
Mrs S Levitas	Assistant Hon. Secretary
Mrs A Hyams	Resigned during the year
Mr J Elvin	
Mrs B Goldstein	
Mrs S Lowey	
Mrs K McCrae	Resigned during the year
Mr M Royston	
Mrs A Constantinou	Deceased during the year
Mrs Salle-Anne Hoffman	Co-opted during the year
Ms.Sharon Levy	Co-opted during the year

Bare Trustees:

Mr C Levitas
Mrs L Sears
Mrs S Wiseman

Charity number: 237616

Registered Office: 851 London Road
Westcliff on Sea
Essex
SS0 9SZ

Independent examiner: Elisabeth Sims FCCA
E.Sims Accountancy Limited
34 Dudsbury Road
Dartford DA1 3BU

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Trustees' report for the year ended 31st March 2023

Charitable objects

The objectives of the charity are the furtherance of religious worship and study.

Organisational structure

The synagogue is governed by a council elected by the members. All council members are full members of the synagogue.

Review of activities and achievements

A full review of the financial position of the synagogue can be found in the attached financial statements.

Reserves

The trustees endeavour to maintain sufficient funds in the unrestricted reserves to cover six months' projected operational costs and to provide for unexpected building maintenance.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity at the period end and of its incoming resources and resources expended during the period. In preparing those financial statements, the trustees are required to:

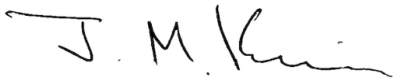
- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- the trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2008 and Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Independent examiner

An independent examiner will be appointed during the current financial year at the Annual General Meeting.

This report was approved by the trustees on July 23rd 2023 and signed on its behalf by Jeffrey Kinn, Honorary Treasurer

A handwritten signature in black ink, appearing to read 'J. M. Kinn', written in a cursive style.

Jeffrey Kinn
Honorary Treasurer

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Independent Examiner's Report to the Trustees of the Southend & District Reform Synagogue

I report on the accounts of the charity for the year ended 31st March 2023 which is set out on Pages 7 to 15

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act.
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
2. to keep accounting records in accordance with section 130 of the 2011 Act.
3. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met.
4. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



SOUTHEND & DISTRICT REFORM SYNAGOGUE

Statement of financial activities

For the year ended 31st March 2023

The notes on pages 10 to 15 form an integral part of these financial statements.

		Unrestricted Funds	Restricted Funds	31/03/2023 Total	31/03/2022 Total
Notes	£	£	£	£	
Incoming resources					
Donations		1,461	-	1,461	12,280
Subscription income	2	44,061	13,392	57,453	54,062
Non-members' burial fees		1,000	-	1,000	4,001
Income from investments	3	1,360	1,613	2,973	1,000
Income from other incoming resources	4	2,747	-	2,747	1,288
		50,629	15,005	65,634	72,631
Net incoming resources available for charitable application					
Charitable expenditure					
Cost of activities in furtherance of the charity's objects					
Funeral costs		-	-	-	-
Support costs	5	107,426	16,536	123,961	68,616
Management & administration	7	240	-	240	240
		107,666	16,536	124,201	68,856
Excess of income over expenditure		(57,037)	(1,530)	(58,567)	3,775
Transfer of funds		-	-	-	-
Total funds brought forward		183,269	154,498	337,767	333,992
Total funds carried forward		126,232	152,968	279,200	337,767

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Balance Sheet

As at 31st March 2023

	Notes	31/03/2023		31/03/2022	
		£	£	£	£
Fixed assets					
Tangible assets	8		-		63,692
Current assets					
Stock		945		945	
Debtors and Prepayments	9	26,210		25,452	
Cash at bank		6,938		80,487	
Deposit and call		257,662		181,996	
		<u>291,757</u>		<u>288,880</u>	
Creditors: amounts falling due within one year					
	10	12,556	<u>279,200</u>	14,804	<u>274,076</u>
Net assets	11		<u><u>279,200</u></u>		<u><u>337,767</u></u>
Funds					
Unrestricted funds	12		126,232		183,269
Restricted funds	13		152,968		154,498
			<u>279,200</u>		<u>337,767</u>

The financial statements were approved by the trustees on July 23rd, 2023 and signed on its behalf by

J. Kinn
Trustee

L. Miller
Trustee

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Balance sheet (continued)

Trustees' statements required by Section 249B(4) for the year ended 31st March 2023

In approving these financial statements as trustees of the Synagogue we hereby confirm:

1. that for the period stated above the Synagogue was entitled to the exemption conferred by Section 249A (1) of the Companies Act 1985:
2. that no notice has been deposited at the registered office of the Synagogue pursuant of Section 249B (2) requesting that an audit be conducted for the year ended 31st March 2023.
3. that we acknowledge our responsibilities for ensuring that the Synagogue keeps accounting records which comply with Section 221, and preparing financial statements which give a true and fair view of the state of affairs of the Synagogue as at the end of the financial period and of its profit or loss for the period then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the Synagogue.

The notes on pages 10 to 15 form an integral part of these financial statements

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2023

1. Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and follow the recommendations in 'Accounting and Reporting by Charities; Statement of Recommended Practice' issued in 2005

1.2 Incoming resources

Voluntary income is received by way of donation and gifts and is included in full in the Statement of Financial Activities when received. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified, and a third party is bearing the cost. The value of services provided by volunteers has not been included. Income from investments is included in the period in which it is receivable.

1.3 Resources expended

Resources expended are recognised in the period in which they are incurred. Support costs are those incurred in furtherance of the charity's objects. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.4 Tangible fixed assets and depreciation

A decision has been taken by The Trustees to fully expense capital expenditure in the year of purchase moving forward, and therefore existing assets have now been fully depreciated to bring them into line with the new fixed assets policy.

1.5 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

1.6 Stock

Stock is valued at the lower of cost and net realisable value.

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2023

2	Subscription income	Unrestricted Funds	Restricted Funds	2023	2022
		£	£	£	£
	Members contributions	38,182	13,392	51,574	47,780
	Gift Aid reclaims	5,879	-	5,879	6,282
		<u>44,061</u>	<u>13,392</u>	<u>57,453</u>	<u>54,062</u>

3	Investment Income	Unrestricted Funds	Restricted Funds	2023	2022
		£	£	£	£
	Deposit account interest	1,360	1,613	2,973	1,000

4	Other incoming resources	Unrestricted Funds	Restricted Funds	2023	2022
		£	£	£	£
	Hire of hall	380	-	380	120
	Non-member wedding	1,500	-	1,500	-
	Tree of Life	275	-	275	100
	Conversion	-	-	-	900
	Advertising	518	-	518	-
	Sale of Goods	74	-	74	168
		<u>2,747</u>	<u>-</u>	<u>2,747</u>	<u>1,288</u>

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2023

5 Support costs	2023	2022
	£	£
Staff costs & consultancy fees	25,304	28,235
Insurance	1,789	1,765
Light and heat	2,061	1,061
Repairs and maintenance	1,947	6,848
Printing, postage and stationery	2,746	2,612
Advertising	220	220
Telephone/Internet	3,506	947
General Expenditure	(1,230)	73
Kiddish/Kitchen	171	591
Travel	3,378	2,767
JJBS subscription fees	9,768	12,723
Other burial fees	6,768	1,634
Depreciation and amortisation	63,692	3,004
Reform Judaism	3,576	6,012
Rates	-	67
Books	267	57
	123,961	68,616
	123,961	68,616

6 Management and administration	2023	2022
	£	£
Independent examiner's fee	240	240
	240	240
	240	240

7 Trustees' emoluments

No trustees received any emoluments during the period.

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2023

8 Tangible fixed assets	Land and Buildings Freehold	Improvement to Freehold Property	Fixtures, Fittings and Equipment	Total
	£	£	£	£
Cost				
At 1 st April 2022	8,130	64,359	65,603	138,092
Additions	-	-	-	-
At 31 st March 2023	<u>8,130</u>	<u>64,359</u>	<u>65,603</u>	<u>138,092</u>
Depreciation				
At 1 st April 2022	3,281	17,154	53,965	74,400
Charge for the period	4,849	47,205	11,638	63,692
At 31 st March 2023	<u>8,130</u>	<u>64,359</u>	<u>65,603</u>	<u>138,092</u>
Net Book Values				
At 31 st March 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 st March 2022	<u>4,849</u>	<u>47,205</u>	<u>11,638</u>	<u>63,692</u>

A decision has been taken by The Trustees to fully expense capital expenditure in the year of purchase moving forward, and therefore existing assets have now been fully depreciated to bring them into line with the new fixed assets policy.

9 Debtors	2023 £	2022 £
Prepayments	25,228	24,470
Deposit interest	982	982
	<u>26,210</u>	<u>25,452</u>

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2023

10 Creditors: amounts falling due within one year	2023	2022
	£	£
J Petchy Awards Fund	1,770	1,770
Scroll Repair Fund	-	457
E Kosky Fund	-	3,605
M Sloman Fund	-	235
A Decker	3,000	-
Israel Trip	2,372	3,000
Other Creditors	2,520	5,737
Accruals	2,894	-
	12,556	14,804
	12,556	14,804

11 Analysis of net assets	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fund balances at 31 st March 2023 as represented by:-			
Tangible fixed assets	-	-	-
Current assets	126,232	152,968	279,200
	126,232	152,968	279,200
	126,232	152,968	279,200

12 Unrestricted Funds

	1 st April 2022	Incoming	Outgoing	Transfer of Funds	31 st March 2023
	£	£	£	£	£
General Fund	183,269	50,629	107,666	-	126,232
	183,269	50,629	107,666	-	126,232

13. Restricted funds

	1 st April 2022	Incoming	Outgoing	Transfer of Funds	31 st March 2023
	£	£	£	£	£
Burial Fund	154,498	15,005	16,536	-	152,968
	154,498	15,005	16,536	-	152,968

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2023

Purposes of restricted funds

The burial fund was established to provide means of burial or cremation for members of the synagogue. On 1st January 1996, the synagogue joined the Jewish Joint Burial Society. The burial fund is being maintained to meet the shortfall of burial costs for eligible members of the synagogue.

SOUTHEND AND DISTRICT REFORM SYNAGOGUE

England & Wales - Charity number 237616

Accounts

SOUTHEND & DISTRICT REFORM SYNAGOGUE

**TRUSTEES' REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2022**

**CHARITY NUMBER
237616**

Elisabeth Sims FCCA
E. Sims Accountancy Limited
34 Dudsbury Road
Dartford
DA1 3BU

SOUTHEND & DISTRICT REFORM SYNAGOGUE

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SOUTHEND & DISTRICT REFORM SYNAGOGUE

Legal and administrative information

Status

The synagogue was registered with the Charity Commission on 1st April 1965 and is governed by a constitution and rules adopted on 29th March 1998 and amended on 18th March 2001, 8th May 2005, 29th January 2012 and 29th June 2014

President: Vacant

Vice President Vacant

Trustees:

Mr M Caplan	Honorary Chairman
Mr L Miller	Honorary Vice Chair
Mr J Kinn	Honorary Treasurer
Mrs D Miller	Honorary Secretary
Mrs S Levitas	Assistant Hon. Secretary
Mrs A Hyams	
Mr J Elvin	
Mrs B Goldstein	
Mrs S Lowey	
Mrs K McCrae	
Mr M Royston	
Mrs A Constantinou	

Bare Trustees:

Mr C Levitas
Mrs L Sears
Mrs S Wiseman

Charity number: 237616

Registered Office: 851 London Road
Westcliff on Sea
Essex
SS0 9SZ

Independent examiner: Elisabeth Sims FCCA
E.Sims Accountancy Limited
34 Dudsbury Road
Dartford DA1 3BU

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Trustees' report for the year ended 31st March 2022

Charitable objects

The objectives of the charity are the furtherance of religious worship and study.

Organisational structure

The synagogue is governed by a council elected by the members. All council members are full members of the synagogue.

Review of activities and achievements

A full review of the financial position of the synagogue can be found in the attached financial statements.

Reserves

The trustees endeavour to maintain sufficient funds in the unrestricted reserves to cover six months' projected operational costs and to provide for unexpected building maintenance.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity at the period end and of its incoming resources and resources expended during the period. In preparing those financial statements, the trustees are required to:

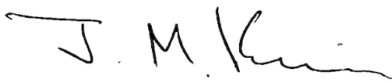
- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- the trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2008 and Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Independent examiner

An independent examiner will be appointed during the current financial year at the Annual General Meeting.

This report was approved by the trustees on August 10th 2022 and signed on its behalf by Jeffrey Kinn, Honorary Treasurer

A handwritten signature in black ink, appearing to read 'J. M. Kinn', written in a cursive style.

Jeffrey Kinn
Honorary Treasurer

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Independent Examiner's Report to the Trustees of the Southend & District Reform Synagogue

I report on the accounts of the charity for the year ended 31st March 2022 which is set out on Pages 7 to 15

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act.
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
2. to keep accounting records in accordance with section 130 of the 2011 Act.
3. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met.
4. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Independent Financial Examiner

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Statement of financial activities

For the year ended 31st March 2022

The notes on pages 10 to 15 form an integral part of these financial statements.

		Unrestricted Funds	Restricted Funds	31/03/2022 Total	31/03/2021 Total
Notes	£	£	£	£	
Incoming resources					
Donations		12,280	-	12,280	210
Subscription income	2	41,339	12,723	54,062	50,745
Non-members' burial fees		4,001	-	4,001	2,500
Income from investments	3	466	534	1,000	1,686
Income from other incoming resources	4	1,288	-	1,288	405
		59,374	13,257	72,631	55,546
Net incoming resources available for charitable application					
Charitable expenditure					
Cost of activities in furtherance of the charity's objects					
Funeral costs		-	-	-	-
Support costs	5	54,259	14,357	68,616	60,807
Management & administration	7	240	-	240	240
Total charitable expenditure		54,499	14,357	68,856	61,047
Excess of income over expenditure		4,875	(1,100)	3,775	(5,501)
Transfer of funds		-	-	-	-
Total funds brought forward		178,394	155,598	333,992	339,493
Total funds carried forward		183,269	154,498	337,767	333,992

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Balance Sheet

As at 31st March 2022

		31/03/2022		31/03/2021	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	8		63,692		66,695
Current assets					
Stock		945		945	
Debtors and Prepayments	9	25,452		7,626	
Cash at bank		80,487		107,598	
Deposit and call		181,996		180,996	
		288,880		297,166	
Creditors: amounts falling due within one year					
	10	14,804	274,076	29,870	267,296
Net assets					
	11		337,767		333,992
Funds					
Unrestricted funds	12		183,269		178,394
Restricted funds	13		154,498		155,598
			337,767		333,992

The financial statements were approved by the trustees on August 10th, 2022 and signed on its behalf by

J. Kinn
Trustee

M. Caplan
Trustee

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Balance sheet (continued)

Trustees' statements required by Section 249B(4) for the year ended 31st March 2022

In approving these financial statements as trustees of the Synagogue we hereby confirm:

1. that for the period stated above the Synagogue was entitled to the exemption conferred by Section 249A (1) of the Companies Act 1985:
2. that no notice has been deposited at the registered office of the Synagogue pursuant of Section 249B (2) requesting that an audit be conducted for the year ended 31st March 2021.
3. that we acknowledge our responsibilities for ensuring that the Synagogue keeps accounting records which comply with Section 221, and preparing financial statements which give a true and fair view of the state of affairs of the Synagogue as at the end of the financial period and of its profit or loss for the period then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the Synagogue.

The notes on pages 10 to 15 form an integral part of these financial statements

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2022

1. Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and follow the recommendations in 'Accounting and Reporting by Charities; Statement of Recommended Practice' issued in 2005

1.2 Incoming resources

Voluntary income is received by way of donation and gifts and is included in full in the Statement of Financial Activities when received. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified, and a third party is bearing the cost. The value of services provided by volunteers has not been included. Income from investments is included in the period in which it is receivable.

1.3 Resources expended

Resources expended are recognised in the period in which they are incurred. Support costs are those incurred in furtherance of the charity's objects. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.4 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	- Straight Line over 50 years
Fixtures, fittings and equipment	- 20% reducing value basis
Sifrai Torah	- £50 per annum over expected life of 70 years

1.5 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

1.6 Stock

Stock is valued at the lower of cost and net realisable value.

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2022

2	Subscription income	Unrestricted Funds	Restricted Funds	2022	2021
		£	£	£	£
	Members contributions	35,057	12,723	47,780	44,861
	Gift Aid reclaims	6,282	-	6,282	5,884
		<u>41,339</u>	<u>12,723</u>	<u>54,062</u>	<u>50,745</u>
3	Investment Income	Unrestricted Funds	Restricted Funds	2022	2021
		£	£	£	£
	Deposit account interest	466	534	1,000	1,686
		<u>466</u>	<u>534</u>	<u>1,000</u>	<u>1,686</u>
4	Other incoming resources	Unrestricted Funds	Restricted Funds	2022	2021
		£	£	£	£
	Hire of hall	120	-	120	100
	Tree of Life	100	-	100	-
	Conversion	900	-	900	300
	Sale of Goods	168	-	168	5
		<u>1,288</u>	<u>-</u>	<u>1,288</u>	<u>405</u>

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2022

5	Support costs	2022	2021
		£	£
	Staff costs & consultancy fees	28,235	24,975
	Insurance	1,765	1,199
	Light and heat	1,061	1,354
	Repairs and maintenance	6,848	959
	Printing, postage and stationery	2,612	2,036
	Advertising	220	285
	Telephone	947	997
	General Expenditure	73	112
	Kiddish/Kitchen	591	274
	Travel	2,767	1,125
	JJBS subscription fees	12,723	12,723
	Other burial fees	1,634	9,189
	Depreciation and amortisation	3,004	3,004
	Reform Judaism	6,012	2,380
	Rates	67	65
	Books	58	131
		<hr/>	<hr/>
		68,616	60,807
		<hr/>	<hr/>

6 Trustees' emoluments

No trustees received any emoluments during the period.

7	Management and administration	2022	2021
		£	£
	Independent examiner's fee	240	240
		<hr/>	<hr/>

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2022

8 Tangible fixed assets	Land and Buildings Freehold	Improvement to Freehold Property	Fixtures, Fittings and Equipment	Total
	£	£	£	£
Cost				
At 1 st April 2021	8,130	64,359	65,603	138,092
Additions	-	-	-	-
At 31 st March 2022	<u>8,130</u>	<u>64,359</u>	<u>65,603</u>	<u>138,092</u>
Depreciation				
At 1 st April 2021	3,119	15,867	52,412	71,398
Charge for the period	163	1,287	1,553	3,003
At 31 st March 2022	<u>3,281</u>	<u>17,154</u>	<u>53,965</u>	<u>74,400</u>
Net Book Values				
At 31 st March 2022	<u>4,849</u>	<u>47,205</u>	<u>11,638</u>	<u>63,692</u>
At 31 st March 2021	<u>5,011</u>	<u>48,492</u>	<u>13,191</u>	<u>66,695</u>
9 Debtors				
		2022	2021	
		£	£	
Prepayments		24,470	6,644	
Deposit interest		982	982	
		<u>25,452</u>	<u>7,626</u>	

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2022

10 Creditors: amounts falling due within one year	2022	2021
	£	£
J Petchy Awards Fund	1,770	1,770
Scroll Repair Fund	457	457
E Kosky Fund	3,605	3,605
M Karo Fund	-	6,080
M Sloman Fund	235	235
A Decker	-	3,000
Israel Trip	3,000	3,000
Other Creditors	5,737	5,143
Accruals	-	6,579
	14,804	29,870
	14,804	29,870

11 Analysis of net assets	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fund balances at 31 st March 2022 as represented by:-			
Tangible fixed assets	63,692	-	63,692
Current assets	119,577	154,498	274,075
	183,269	154,498	337,767
	183,269	154,498	337,767

12 Unrestricted Funds

	1 st April 2021	Incoming	Outgoing	Transfer of Funds	31 st March 2022
	£	£	£	£	£
General Fund	178,394	59,374	54,499	-	183,269
	178,394	59,374	54,499	-	183,269

13. Restricted funds

	1 st April 2021	Incoming	Outgoing	Transfer of Funds	31 st March 2022
	£	£	£	£	£
Burial Fund	155,598	13,257	14,357	-	154,498
	155,598	13,257	14,357	-	154,498

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2022

Purposes of restricted funds

The burial fund was established to provide means of burial or cremation for members of the synagogue. On 1st January 1996, the synagogue joined the Jewish Joint Burial Society. The burial fund is being maintained to meet the shortfall of burial costs for eligible members of the synagogue.

SOUTHEND AND DISTRICT REFORM SYNAGOGUE

England & Wales - Charity number 237616

Accounts

SOUTHEND & DISTRICT REFORM SYNAGOGUE

**TRUSTEES' REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2021**

CHARITY NUMBER
237616

Elisabeth Sims FCCA
E. Sims Accountancy Limited
34 Dudsbury Road
Dartford
DA1 3BU

SOUTHEND & DISTRICT REFORM SYNAGOGUE

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Notes to the financial statements	10 - 15

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Legal and administrative information

Status

The synagogue was registered with the Charity Commission on 1st April 1965 and is governed by a constitution and rules adopted on 29th March 1998 and amended on 18th March 2001, 8th May 2005, 29th January 2012 and 29th June 2014

President: Mrs P Marks (Died January 6th, 2021)

Vice President: P Freedman (Resigned March 1st, 2021)

Trustees:

Mr M Caplan	Honorary Chairman
Mr L Miller	Honorary Vice Chair
Mr J Kinn	Honorary Treasurer
Mrs D Miller	Honorary Secretary
Mrs S Levitas	Assistant Hon. Secretary
Mrs A Hyams	
Mr J Elvin	
Mrs B Goldstein	
Mr. S Lee (died January 2 nd , 2021)	
Mrs S Lowey	
Mrs K McCrae	
Mr M Royston	
Mrs A Constantinou	

Bare Trustees:

Mr C Levitas
Mrs L Sears
Mrs S Wiseman

Charity number: 237616

Registered Office: 851 London Road
Westcliff on Sea
Essex
SS0 9SZ

Independent examiner: Elisabeth Sims FCCA
E.Sims Accountancy Limited
34 Dudsbury Road
Dartford DA1 3BU

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Trustees' report for the year ended 31st March 2021

Charitable objects

The objectives of the charity are the furtherance of religious worship and study.

Organisational structure

The synagogue is governed by a council elected by the members. All council members are full members of the synagogue.

Review of activities and achievements

A full review of the financial position of the synagogue can be found in the attached financial statements.

Reserves

The trustees endeavour to maintain sufficient funds in the unrestricted reserves to cover six months' projected operational costs and to provide for unexpected building maintenance.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity at the period end and of its incoming resources and resources expended during the period. In preparing those financial statements, the trustees are required to:

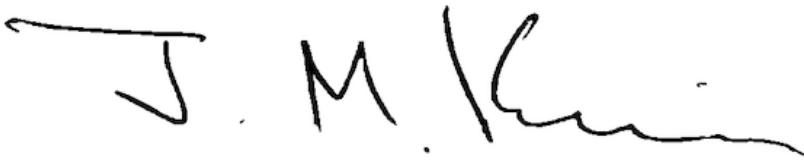
- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- the trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2008 and Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Independent examiner

An independent examiner will be appointed during the current financial year at the Annual General Meeting.

This report was approved by the trustees on December 20th and signed on its behalf by Jeffrey Kinn, Honorary Treasurer

A handwritten signature in black ink, appearing to read 'J. M. Kinn'. The signature is written in a cursive style with a long horizontal stroke at the end.

Jeffrey Kinn
Honorary Treasurer

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Independent Examiner's Report to the Trustees of the Southend & District Reform Synagogue

I report on the accounts of the charity for the year ended 31st March 2021 which is set out on Pages 7 to 15

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act.
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.
- state whether particular matters have come to my attention.


Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
2. to keep accounting records in accordance with section 130 of the 2011 Act.
3. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met.
4. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Independent Financial Examiner

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Statement of financial activities

For the year ended 31st March 2021

The notes on pages 10 to 15 form an integral part of these financial statements.

		Unrestricted Funds	Restricted Funds	31/03/2021 Total	31/03/2020 Total
Notes		£	£	£	£
Incoming resources					
		210	-	210	832
	2	35,571	15,174	50,745	52,357
		2,500	-	2,500	2,300
	3	894	792	1,686	6,040
	4	405	-	405	3,543
		39,580	15,967	55,546	65,072
Net incoming resources available for charitable application					
Charitable expenditure					
Cost of activities in furtherance of the charity's objects					
		-	-	-	-
	5	38,896	21,912	60,807	60,140
	7	240	-	240	240
		39,136	21,912	61,047	60,380
Excess of income over expenditure					
		444	(5,945)	(5,501)	4,692
		-	-	-	-
		177,950	161,543	339,493	334,801
		178,394	155,598	333,992	339,493

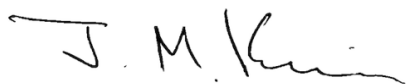
SOUTHEND & DISTRICT REFORM SYNAGOGUE

Balance Sheet

As at 31st March 2021

	Notes	31/03/2021		31/03/2020	
		£	£	£	£
Fixed assets					
Tangible assets	8		<u>66,695</u>		<u>62,724</u>
Current assets					
Stock		945		946	
Debtors and Prepayments	9	7,626		14,162	
Cash at bank		107,598		14,000	
Petty Cash		-		-	
Deposit and call		<u>180,996</u>		<u>270,395</u>	
		297,166		299,503	
Creditors: amounts falling due within one year					
	10	29,870	<u>267,296</u>	22,734	<u>276,769</u>
Net assets					
	11		<u><u>333,992</u></u>		<u><u>339,493</u></u>
Funds					
Unrestricted funds	12		178,394		177,950
Restricted funds	13		155,598		161,544
			<u><u>333,992</u></u>		<u><u>339,493</u></u>

The financial statements were approved by the trustees on December 20th, 2021 and signed on its behalf by



J. Kinn
Trustee



M. Caplan
Trustee

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Balance sheet (continued)

Trustees' statements required by Section 249B(4) for the year ended 31st March 2021

In approving these financial statements as trustees of the Synagogue we hereby confirm:

1. that for the period stated above the Synagogue was entitled to the exemption conferred by Section 249A (1) of the Companies Act 1985:
2. that no notice has been deposited at the registered office of the Synagogue pursuant of Section 249B (2) requesting that an audit be conducted for the year ended 31st March 2021.
3. that we acknowledge our responsibilities for ensuring that the Synagogue keeps accounting records which comply with Section 221, and preparing financial statements which give a true and fair view of the state of affairs of the Synagogue as at the end of the financial period and of its profit or loss for the period then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the Synagogue.

The notes on pages 10 to 15 form an integral part of these financial statements

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2021

1. Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and follow the recommendations in 'Accounting and Reporting by Charities; Statement of Recommended Practice' issued in 2005

1.2 Incoming resources

Voluntary income is received by way of donation and gifts and is included in full in the Statement of Financial Activities when received. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified, and a third party is bearing the cost. The value of services provided by volunteers has not been included. Income from investments is included in the period in which it is receivable.

1.3 Resources expended

Resources expended are recognised in the period in which they are incurred. Support costs are those incurred in furtherance of the charity's objects. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.4 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	- Straight Line over 50 years
Fixtures, fittings and equipment	- 20% reducing value basis
Sifrai Torah	- £50 per annum over expected life of 70 years

1.5 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

1.6 Stock

Stock is valued at the lower of cost and net realisable value.

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2021

2	Subscription income	Unrestricted Funds	Restricted Funds	2021	2020
		£	£	£	£
	Members contributions	29,687	15,174	44,861	46,304
	Gift Aid reclaims	5,884	-	5,884	6,052
		<u>35,571</u>	<u>15,174</u>	<u>50,745</u>	<u>52,357</u>

3	Investment Income	Unrestricted Funds	Restricted Funds	2021	2020
		£	£	£	£
	Deposit account interest	894	792	1,686	6,040

4	Other incoming resources	Unrestricted Funds	Restricted Funds	2021	2020
		£	£	£	£
	Hire of hall	100	-	100	-
-	Social events	-	-	-	2,297
	Tree of Life	-	-	-	767
	Conversion	300	-	300	-
	Sale of Goods	5	-	5	55
		<u>405</u>	<u>-</u>	<u>405</u>	<u>3,543</u>

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2021

5	Support costs	2021	2020
		£	£
	Staff costs & consultancy fees	24,975	24,210
	Insurance	1,199	1,097
	Light and heat	1,354	1,852
	Repairs and maintenance	959	1,835
	Printing, postage and stationery	2,036	1,202
	Advertising	285	285
	Telephone	997	862
	General Expenditure	112	3,423
	Kiddish/Kitchen	274	667
	Travel	1,125	2,835
	JJBS subscription fees	12,723	12,288
	Other burial fees	9,189	1,951
	Depreciation and amortisation	3,004	2,962
	Cheder	-	14
	Reform Judaism	2,380	3,647
	Rates	65	68
	Books	131	941
		<hr/>	<hr/>
		60,807	60,140
		<hr/>	<hr/>

6 Trustees' emoluments

No trustees received any emoluments during the period.

7	Management and administration	2021	2020
		£	£
	Independent examiner's fee	240	240
		<hr/>	<hr/>

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2021

8	Tangible fixed assets	Land & Buildings Freehold	Improvement to Freehold Property	Fixtures, Fittings and Equipmen t	Total
		£	£	£	£
	Cost				
	At 1 st April 2020	8,130	64,359	58,628	131,117
	Additions	-	-	6,975	-
	At 31 st March 2021	<u>8,130</u>	<u>64,359</u>	<u>65,603</u>	<u>131,117</u>
	Depreciation				
	At 1 st April 2020	2,956	14,580	50,858	68,394
	Charge for the period	163	1,287	1,554	3,004
	At 31 st March 2021	<u>3,119</u>	<u>15,867</u>	<u>52,412</u>	<u>71,398</u>
	Net Book Values				
	At 31 st March 2021	<u>5,011</u>	<u>48,492</u>	<u>13,191</u>	<u>66,695</u>
	At 31 st March 2020	<u>5,174</u>	<u>49,779</u>	<u>7,770</u>	<u>62,723</u>
9	Debtors	2021	2020		
		£	£		
	Prepayments		13,489	6,644	
	Deposit interest		673	982	
			<u>14,162</u>	<u>7,626</u>	

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2021

10 Creditors: amounts falling due within one year	2021	2020
	£	£
J Petchy Awards Fund	1,770	1,770
Scroll Repair Fund	457	457
E Kosky Fund	3,605	3,605
M Karo Fund	6,080	6,080
M Sloman Fund	235	235
Other Creditors	11,142	10,586
Accruals	6,579	-
	29,869	22,734

11 Analysis of net assets	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fund balances at 31 st March 2021 as represented by:-			
Tangible fixed assets	59,720	-	59,720
Current assets	103,061	171,212	274,273
	162,780	171,212	333,993

12 Unrestricted Funds

	1 st April 2020	Incoming	Outgoing	Transfer of Funds	31 st March 2021
	£	£	£	£	£
General Fund	177,950	39,580	39,136	-	178,393
	177,950	39,580	39,136	-	178,393

13. Restricted funds

	1 st April 2020	Incoming	Outgoing	Transfer of Funds	31 st March 2021
	£	£	£	£	£
Burial Fund	161,543	15,967	21,912	-	155,597
	161,543	15,967	21,912	-	155,597

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2021

Purposes of restricted funds

The burial fund was established to provide means of burial or cremation for members of the synagogue. On 1st January 1996, the synagogue joined the Jewish Joint Burial Society. The burial fund is being maintained to meet the shortfall of burial costs for eligible members of the synagogue.