

**SOUTHEND & DISTRICT REFORM SYNAGOGUE**

**TRUSTEES' REPORT & FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>st</sup> 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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# **SOUTHEND & DISTRICT REFORM SYNAGOGUE**

## **Legal and administrative information**

### **Status**

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

President: Mrs P Marks (Died January 6<sup>th</sup>, 2021)

Vice President: P Freedman (Resigned March 1<sup>st</sup>, 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 <sup>nd</sup> , 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 31<sup>st</sup> 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:

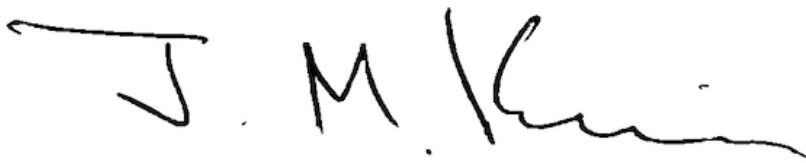
- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial 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', with a long horizontal flourish extending to the right.

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 31<sup>st</sup> 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.



# SOUTHEND & DISTRICT REFORM SYNAGOGUE

## Statement of financial activities

For the year ended 31<sup>st</sup> 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	£	£	£	£
<b>Incoming resources</b>					
Donations		210	-	210	832
Subscription income	2	35,571	15,174	50,745	52,357
Non-members' burial fees		2,500	-	2,500	2,300
Income from investments	3	894	792	1,686	6,040
Income from other incoming resources	4	405	-	405	3,543
<b>Net incoming resources available for charitable application</b>		<b>39,580</b>	<b>15,967</b>	<b>55,546</b>	<b>65,072</b>
<b>Charitable expenditure</b>					
Cost of activities in furtherance of the charity's objects					
Funeral costs		-	-	-	-
Support costs	5	38,896	21,912	60,807	60,140
Management & administration	7	240	-	240	240
<b>Total charitable expenditure</b>		<b>39,136</b>	<b>21,912</b>	<b>61,047</b>	<b>60,380</b>
<b>Excess of income over expenditure</b>		<b>444</b>	<b>(5,945)</b>	<b>(5,501)</b>	<b>4,692</b>
Transfer of funds		-	-	-	-
Total funds brought forward		177,950	161,543	339,493	334,801
<b>Total funds carried forward</b>		<b>178,394</b>	<b>155,598</b>	<b>333,992</b>	<b>339,493</b>

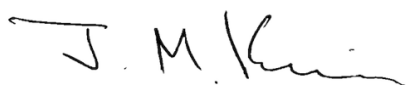
# SOUTHEND & DISTRICT REFORM SYNAGOGUE

## Balance Sheet

As at 31<sup>st</sup> March 2021

	Notes	31/03/2021		31/03/2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		<u>66,695</u>		<u>62,724</u>
<b>Current assets</b>					
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
<b>Creditors: amounts falling due within one year</b>					
	10	29,870	<u>267,296</u>	22,734	<u>276,769</u>
<b>Net assets</b>	11		<u><u>333,992</u></u>		<u><u>339,493</u></u>
<b>Funds</b>					
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 20<sup>th</sup>, 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> March 2021

<b>2</b>	<b>Subscription income</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	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>
<b>3</b>	<b>Investment Income</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Deposit account interest	894	792	1,686	6,040
<b>4</b>	<b>Other incoming resources</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	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 31<sup>st</sup> March 2021

<b>5</b>	<b>Support costs</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	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.

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

# SOUTHEND & DISTRICT REFORM SYNAGOGUE

## Notes to the financial statements for the year ended 31<sup>st</sup> March 2021

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

# SOUTHEND & DISTRICT REFORM SYNAGOGUE

## Notes to the financial statements for the year ended 31<sup>st</sup> 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	-
		<u>29,869</u>	<u>22,734</u>

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

### 12 Unrestricted Funds

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

### 13. Restricted funds

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

# **SOUTHEND & DISTRICT REFORM SYNAGOGUE**

## **Notes to the financial statements for the year ended 31<sup>st</sup> March 2021**

### **Purposes of restricted funds**

The burial fund was established to provide means of burial or cremation for members of the synagogue. On 1<sup>st</sup> 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.