

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:

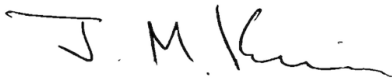
- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial 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', with a stylized flourish 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 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
Net incoming resources available for charitable application		59,374	13,257	72,631	55,546
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

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

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.

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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
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>

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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	8,130	64,359	65,603	138,092
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	3,281	17,154	53,965	74,400
Net Book Values				
At 31 st March 2022	4,849	47,205	11,638	63,692
At 31 st March 2021	5,011	48,492	13,191	66,695

9 Debtors	2022	2021
	£	£
Prepayments	24,470	6,644
Deposit interest	982	982
	25,452	7,626

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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
		<u>14,804</u>	<u>29,870</u>

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
		<u>183,269</u>	<u>154,498</u>	<u>337,767</u>

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

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

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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.