

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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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:

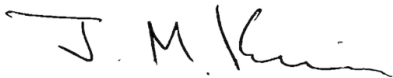
- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial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

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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', 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 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					
		1,461	-	1,461	12,280
	2	44,061	13,392	57,453	54,062
		1,000	-	1,000	4,001
	3	1,360	1,613	2,973	1,000
	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					
		-	-	-	-
	5	107,426	16,536	123,961	68,616
	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
		-	-	-	-
		183,269	154,498	337,767	333,992
		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	
		291,757		288,880	
Creditors: amounts falling due within one year					
	10	12,556	279,200	14,804	274,076
Net assets	11		279,200		337,767
Funds					
Unrestricted funds	12		126,232		183,269
Restricted funds	13		152,968		154,498
			279,200		337,767

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

J. Kinn
Trustee

L. Miller
Trustee

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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.

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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>

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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
		<hr/>	<hr/>
		123,961	68,616
		<hr/>	<hr/>

6	Management and administration	2023	2022
		£	£
	Independent examiner's fee	240	240
		<hr/>	<hr/>

7 Trustees' emoluments

No trustees received any emoluments during the period.

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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	8,130	64,359	65,603	138,092
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	8,130	64,359	65,603	138,092
Net Book Values				
At 31 st March 2023	-	-	-	-
At 31 st March 2022	4,849	47,205	11,638	63,692

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
	26,210	25,452

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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	-
		<u>12,556</u>	<u>14,804</u>

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
		<u>126,232</u>	<u>152,968</u>	<u>279,200</u>

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

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

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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.