

**SOUTHEND & DISTRICT REFORM SYNAGOGUE**

**TRUSTEES' REPORT & FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>st</sup> 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 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: 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 <sup>nd</sup> , 2023)	
Dean Muslin (Appointed October 22 <sup>nd</sup> , 2023)	
Jeffrey Klein (Appointed October 22 <sup>nd</sup> , 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 31<sup>st</sup> 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:

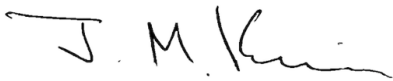
- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial 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', 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 31<sup>st</sup> 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 31<sup>st</sup> 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	£	£	£	£
<b>Incoming resources</b>					
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
<b>Net incoming resources available for charitable application</b>		<b>67,475</b>	<b>20,263</b>	<b>87,738</b>	<b>65,634</b>
<b>Charitable expenditure</b>					
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
<b>Total charitable expenditure</b>		<b>79,530</b>	<b>24,976</b>	<b>104,506</b>	<b>124,201</b>
<b>Excess of income over expenditure</b>		<b>(12,055)</b>	<b>(4,714)</b>	<b>(16,769)</b>	<b>(58,567)</b>
Transfer of funds		-	-	-	-
Total funds brought forward		126,232	152,968	279,200	337,767
<b>Total funds carried forward</b>		<b>114,177</b>	<b>148,254</b>	<b>262,431</b>	<b>279,200</b>

# SOUTHEND & DISTRICT REFORM SYNAGOGUE

## Balance Sheet

As at 31<sup>st</sup> March 2024

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

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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> March 2024

<b>2</b>	<b>Subscription income</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	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>
<b>3</b>	<b>Investment Income</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Deposit account interest	4,994	5,984	10,978	2,973
<b>4</b>	<b>Other incoming resources</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	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 31<sup>st</sup> March 2024

<b>5</b>	<b>Support costs</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	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
		<hr/>	<hr/>
		104,266	123,961
		<hr/>	<hr/>

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

## **7 Trustees' emoluments**

No trustees received any emoluments during the period.

# SOUTHEND & DISTRICT REFORM SYNAGOGUE

## Notes to the financial statements for the year ended 31<sup>st</sup> March 2024

8 Tangible fixed assets	Land and Buildings Freehold	Improvement to Freehold Property	Fixtures, Fittings and Equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 <sup>st</sup> April 2023	8,130	64,359	65,603	138,092
Additions	-	-	-	-
At 31 <sup>st</sup> March 2024	8,130	64,359	65,603	138,092
<b>Depreciation</b>				
At 1 <sup>st</sup> April 2023	8,130	64,359	65,603	138,092
Charge for the period	-	-	-	-
At 31 <sup>st</sup> March 2024	8,130	64,359	65,603	138,092
<b>Net Book Values</b>				
At 31 <sup>st</sup> March 2024	-	-	-	-
At 31 <sup>st</sup> 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 31<sup>st</sup> 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
		<u>26,703</u>	<u>12,556</u>

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

### 12 Unrestricted Funds

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

### 13. Restricted funds

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

# **SOUTHEND & DISTRICT REFORM SYNAGOGUE**

## **Notes to the financial statements for the year ended 31<sup>st</sup> March 2024**

### **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.