

# NEWCASTLE REFORM SYNAGOGUE

England & Wales · Charity number 246816

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1966-03-03

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

## Contact

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**Address** Newcastle Reform Synagogue  
The Croft  
Kenton  
Newcastle Upon Tyne  
NE3 4RF

**Phone** 07513 945981

**Email** [nrstreasurer@hotmail.co.uk](mailto:nrstreasurer@hotmail.co.uk)

**Website** [www.newcastlereformsynagogue.co.uk](http://www.newcastlereformsynagogue.co.uk)

## Activities

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**Objects:** PROVISION AND MAINTENANCE OF A SYNAGOGUE FOR THE PURPOSE OF WORSHIP AND OF ADVANCING RELIGIOUS EDUCATIONAL, CULTURAL AND CHARITABLE ACTIVITIES AND TO ACT IN ASSOCIATION WITH BODIES HAVING SIMILAR OBJECTS.

**Activities:** Provides Reform Jewish services and education as well as social and charitable activities.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

## Geography

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- Durham
- Newcastle Upon Tyne City
- North Tyneside
- Northumberland

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-12-31	£83,903	£79,150	-	-
2024-12-31	£96,289	£87,132	-	-
2023-12-31	£68,752	£60,644	-	-
2022-12-31	£67,577	£71,378	-	-
2021-12-31	£57,332	£49,810	-	-
2020-12-31	£64,337	£56,147	-	-

## Trustees

Name	Role	Appointed
LINDA SCOTT	Chair	2013-09-10
BRENDA DINSDALE		
Benjamin Paul Ross		2019-06-06
Caroline Boobis		2025-06-23
DAVID LUPER		2014-06-01
GABRIELLE MANDELL		
Gemma Saleh		2025-06-23
Helen Brady		2020-12-06
JOANNA EDWARDS		2015-11-09
LESLEY ANNE HUDDART		2013-09-10
Lesley Hagon		2020-12-06
Pauline Statt		2022-06-28
Philip Ross		2025-06-23
Sylvia Rowlands		

**NEWCASTLE REFORM SYNAGOGUE**

England & Wales - Charity number 246816

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# Accounts

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Charity registration number 246816

NEWCASTLE REFORM SYNAGOGUE  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

# NEWCASTLE REFORM SYNAGOGUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	J Edwards B Ross G Mandell D Luper B Dinsdale S Rowlands L Huddart H Brady L Hagon S Marber L Scott [REDACTED] G Salah P Ross C Boobis
Honorary Life President	B Dinsdale
Charity number	246816
Principal address	The Croft Kenton Newcastle upon Tyne NE3 4RF
Independent examiner	Clover Accounting 4 The Pastures Coulby Newham TS8 0UJ

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# NEWCASTLE REFORM SYNAGOGUE

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# NEWCASTLE REFORM SYNAGOGUE

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

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The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### Objectives and activities

#### Public Benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### Objectives and aims

The synagogue is an unincorporated association formed and managed by its members with the objective of providing and maintaining a place or places of public worship and for the furtherance and advancement of religious educational and charitable objectives. The synagogue is affiliated to Reform Judaism (formerly the Movement for Reform Judaism) and is guided by their practices whilst maintaining its independence under the constitution. The affairs of the synagogue are managed by its members in general meetings and in accordance with its constitution and the rules of the synagogue.

### Significant Activities

The principle activities of the synagogue are the maintenance of the synagogue building at The Croft, Newcastle upon Tyne for divine services and public worship, provision of religious education and support of charitable activities. The charity operates a Prayer House and cemetery plots at Preston Cemetery, North Shields, and a burial scheme for this cemetery.

The Charity carries out a wide range of activities in pursuance of its aims and objectives. The Trustees consider that these activities, outlined below, provide benefit to Synagogue members, the Jewish community and the public of the North of England.

The Charity provides a centre for our prayers and worship and for the activities associated with our faith. The Synagogue is open weekly for religious services and at additional times to celebrate religious festivals. A communal meal is prepared monthly after the evening service for Synagogue members, Jewish students studying at local universities, invited members of the local community and local dignitaries. In addition to these regular events, larger scale communal meals are organised throughout the year to commemorate religious festivals, such as Passover, Jewish New Year, Chanukah, etc. Such communal events present opportunities for attendees to participate in or observe a religious service followed by liaison between communities in a social environment.

Inter-Faith meetings are also held in the Synagogue. Members are active in the Newcastle branch of the Council of Christians and Jews and joint social events are hosted in the Synagogue. Such activities provide education, aid social cohesion and facilitate inter-faith dialogue.

The charity has several members and trustees in key roles on the Board of Deputies, the Representative Council for North East Jewry, which represents every Synagogue and Jewish association in the North East of England and several inter-faith groups.

There is a thriving religious school for members' children to encourage our younger generation to learn about Judaism. Regular education classes are organised for adults as well as singing practice and pre-service discussions of selected readings from the Scriptures. These are well received and well supported by the community.

# NEWCASTLE REFORM SYNAGOGUE

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

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There is a full colour A4 magazine, the NRS News, which is posted to all members 3 times a year to coincide with the 3 main Jewish Festivals. This shows articles and photos of all Synagogue events which have taken place and events yet to take place in the future and any other information related to NRS. This is produced by a Member.

A Trustee maintains the Synagogue Facebook site with all activities and events of interest to members, and a Trustee maintains the NRS Website, which lists all services and events to take place, and has become very useful in attracting new members.

A Trustee sends out by email to all members a weekly e-newsletter, listing all Synagogue services and events to take place that week, and in the future, which has become essential reading as many national Reform Judaism zoom events and educational sessions are listed.

Cultural activities are organised, such as a Book Group, a Play Reading Group, an Art appreciation group, Choir practice, film nights and guest speakers on a wide range of topics. These are open to members and non-members. Social events are regularly held for Synagogue members; these are often attended by those from the wider North East Jewish community. Well-Being sessions, such as chair Yoga have been introduced on an occasional basis. These are very popular especially with elderly members of the community. The Council is constantly looking for additional activities for members' participation.

In 2025 NRS held a service and dinner attended by Mr Phil Rosenberg, President of the Board of Deputies and several local dignitaries. Also NRS hosted two speakers from Kibbutz Be'eri, destroyed during the October 7<sup>th</sup> attack. This was very well attended.

The charity is classified as an Eco-Synagogue and its members are very involved in the growing of plants and vegetation in its gardens, the encouragement to foster insects and the banning of any single use non recyclable products within use. NRS now has established an Environmental Impact Team to encourage and support NRS and its Members to become more aware of important ecological issues and participate at a local level.

The charity has continued streaming the religious services throughout 2025, which has proved very popular for older members, who struggle to get to NRS and for Country Members who live far away and for past Members and family Members to watch and participate in the services. The streaming is organized by a Trustee.

A team of members and Trustees, along with our visiting Rabbi, carry out pastoral visits to members in the community, particularly the elderly and members who are ill, and arrange hospital visits.

The Charity usually hosts many visits of schools and colleges, scouts, faith groups and other local groups from throughout the North of England (from North Northumberland to Teesside and west to Cumbria, as well as more local groups). We are also increasingly receiving inquiries from organisations interested in learning about the Holocaust and anti-Semitism, as well as the details of Jewish belief and practice. In the academic year 2024/25 the Charity's Visits Team (made up of volunteer members and Trustees) hosted in the Synagogue 71 visits ( 48 in 2024) from 66 different organisations, (approximately 3000 children (2100 in 2024) and their accompanying adults. The School Visits team also visited 5 schools to offer presentations. The geographic spread was from North Northumberland to South Co Durham and west to Cumbria. In addition, members usually go out to Rotary Clubs, schools and places of worship to give talks on Judaism. The charity has organized several virtual tours of the Synagogue using Zoom and pre-prepared power point presentations.

A number of Trustees and members are involved in organising and participating in events for Holocaust Memorial Day held by local organisations and Local Authorities in Newcastle, North Tyneside, Sunderland and throughout the Tyne and Wear area. The Charity's Visits Team attend local organisations to talk about Judaism and the Holocaust. Services are held in the Synagogue annually to remember the Holocaust.

A special service is held each year, led by one of our Trustees, a lay reader, to commemorate the Srebrenica Massacre.

Through its Social Action Group (established in 2018), the Charity has extended its charitable work in the local community and provides funding for specific needs. Several members of the synagogue meet regularly to visit and link up with local asylum seekers and refugee organisations. The aim is to encourage mutual and reciprocal understanding between us. This occurs practically – with the Charity donating money, as well as clothing, food, toiletries and other needed items – and in developing awareness of our different cultures and histories. The Charity's links with refugee organisations continues to expand and develop. There is close working relationships with such local organisations as the Comfrey Project, the People's Kitchen, The Hub, Action Foundation and WERS.

# NEWCASTLE REFORM SYNAGOGUE

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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The Charity takes part in the annual National Mitzvah Day, the aim of which is to make a difference to the local community. Members bring donations of money, toiletries and clothing to the Synagogue which were distributed to the various charities. Each year the Charity runs an appeal during the High Holy Days which benefits 2 charities nominated by members, one local and one national.

Some national charities, NSPCC and the Association for Jewish Refugees, use the Synagogue Hall for their annual events. In addition to providing a venue, many of our members offer their support. Several members work closely with other local charities, such as Rotary, Marie Curie, St. Oswald's Hospice and others volunteer at the West End Refugee Centre. Members also volunteer at local luncheon clubs for the elderly which provide companionship as well as a subsidised meal. A number of our members and Trustees are also on the Boards of and are Trustees of other local charities.

A legacy from one of our members is being used to develop a Jewish Archive and Exhibition of Jewish life in Newcastle and the North East Region. Members are working closely on this project with Newcastle City Libraries and Tyne and Wear Museums Service with the aim of establishing a permanent exhibit within the Discovery Museum, Newcastle-upon-Tyne.

### Volunteers

During the year the charity had 48 (2024: 48) volunteers in addition to its Trustees. All volunteers are unpaid.

### Achievements and performance

#### Charitable activities

The charity received donations, legacies and gift aid totaling £16,990 (2024: £20,281).

An increase in subscriptions and decrease in charitable activities costs, has led to an overall increase in total net income, with a surplus in the period of £8,074 (2024: £15,434) of which £4,753 (2024: £9,157) is from the Charity's normal operating activities and £3,321 (2024: £6,277) relates to the gain on the revaluation of investments.

The trustees feel that they would be able to continue the current activities of the charity in the event of a decline in membership.

### Financial review

At the end of the year the charity had restricted funds of £57,741 (2024: £66,018) and unrestricted funds of £645,689 (2024: £629,338) of which £193,788 (2024: £208,625) are considered as free reserves.

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("The Free Reserves") held by the Charity should represent 5 years of the resources expended. This has been agreed as a sufficient level with regards to the current economic climate, the decline in subscription income and the potential requirement of a full-time Rabbi salary. The charity has been able to maintain the general reserves at this level at 31 December 2025.

### Structure, governance and management

#### Governing document

The charity is an unincorporated charity, constituted under a trust deed dated 3 March 1966 and is a registered charity, number 246816.

# NEWCASTLE REFORM SYNAGOGUE

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

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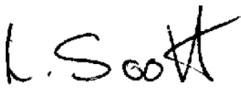
The trustees who served during the year and up to the date of signature of the financial statements were:

J Edwards  
B Ross  
G Mandell (Secretary)  
D Luper (Treasurer)  
B Dinsdale  
S Rowlands  
C Scott (resigned 23 June 2025)  
L Huddart  
B Berg (resigned 23 June 2025)  
H Brady  
L Hagon (elected Vice Chair 23 June 2025)  
S Marber  
L Scott (Chair)  
P Statt (resigned 17 November 2025)  
[REDACTED]  
A Wainwright (resigned 23 June 2025)  
G Salah (elected 23 June 2025)  
P Ross (elected 23 June 2025)  
C Boobis (elected 23 June 2025)

Recruitment and appointment of new trustees

The charity is managed by a Council of trustees. Trustees are elected at the Annual General Meeting.

The trustees' report was approved by the Board of Trustees.



L Scott  
Trustee

13 May 2026

# NEWCASTLE REFORM SYNAGOGUE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEWCASTLE REFORM SYNAGOGUE

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I report to the trustees on my examination of the financial statements of Newcastle Reform Synagogue (the charity) for the year ended 31 December 2025.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Kathryn Hatfield FCCA  
Clover Accounting  
4 The Pastures  
Coulby Newham  
TS8 0UJ

Dated: 13 May 2026

# NEWCASTLE REFORM SYNAGOGUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
<u>Income and endowments from:</u>					
Donations and legacies	2	70,401	1,910	72,311	74,546
Charitable activities	3	2,386	776	3,162	7,963
Investments	4	7,132	-	7,132	12,480
Other income		1,298	-	1,298	1,300
Total income		81,217	2,686	83,903	96,289
<u>Expenditure on:</u>					
Charitable activities	5	69,585	9,565	79,150	87,132
Net gains/(losses) on investments		4,719	(1,398)	3,321	6,277
Net movement in funds		16,351	(8,277)	8,074	15,434
Fund balances at 1 January 2025		629,338	66,018	695,356	679,922
Fund balances at 31 December 2025		645,689	57,741	703,430	695,356

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# NEWCASTLE REFORM SYNAGOGUE

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	2	69,947	4,599	74,546
Charitable activities	3	6,278	1,685	7,963
Investments	4	12,480	-	12,480
Other income		1,300	-	1,300
Total income		90,005	6,284	96,289
<u>Expenditure on:</u>				
Charitable activities	5	69,733	17,399	87,132
Net gains/(losses) on investments		2,821	3,456	6,277
Net movement in funds		23,093	(7,659)	15,434
Fund balances at 1 January 2024		606,245	73,677	679,922
Fund balances at 31 December 2024		629,338	66,018	695,356

# NEWCASTLE REFORM SYNAGOGUE

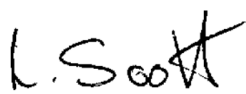
## BALANCE SHEET

AS AT 31 DECEMBER 2025

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	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	9		196,722		204,978
Investments	10		118,294		114,973
			<u>315,016</u>		<u>319,951</u>
Current assets					
Stocks	11	300		300	
Debtors	12	47,691		55,597	
Cash at bank and in hand		387,830		364,132	
		<u>435,821</u>		<u>420,029</u>	
Creditors: amounts falling due within one year	13	(47,407)		(44,624)	
Net current assets			<u>388,414</u>		<u>375,405</u>
Total assets less current liabilities			<u>703,430</u>		<u>695,356</u>
Income funds					
Restricted funds	14		57,741		66,018
<u>Unrestricted funds - general</u>					
Designated funds	15	199,056		207,312	
General unrestricted funds		446,633		422,027	
			<u>645,689</u>		<u>629,338</u>
			<u>703,430</u>		<u>695,256</u>

The financial statements were approved by the Trustees on 13 May 2026.



L Scott  
Trustee

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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### 1 Accounting policies

#### Charity information

Newcastle Reform Synagogue is an unincorporated charity, registered charity number 246816.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

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1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Leasehold land and buildings	2% straight line
Fixtures and fittings	15% reducing balance
Religious assets	2% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

2 Donations and legacies	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	general			general		
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	16,990	-	16,990	20,281	-	20,281
Legacies receivable	-	-	-	-	-	-
Subscriptions	42,768	-	42,768	47,961	-	47,961
Burial scheme	-	1,363	1,363	-	4,241	4,241
Kol Nidre appeal	3,220	-	3,220	349	-	349
Other	7,423	547	7,970	1,356	358	1,714
	<u>70,401</u>	<u>1,910</u>	<u>72,311</u>	<u>69,947</u>	<u>4,599</u>	<u>69,947</u>

Included within donations is gift aid of £7,496 due.

3 Charitable activities	Other trading activities	Other trading activities
	2025	2024
	£	£
Social action fund	776	1,685
Social events	2,386	1,955
Other trading income	-	4,323
	<u>3,162</u>	<u>7,963</u>
Analysis by fund		
Unrestricted funds - general	2,386	6,278
Restricted funds	776	1,685
	<u>3,162</u>	<u>7,963</u>

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

### 4 Investments

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Dividends received	-	-
Interest receivable	7,132	12,480
	<u>7,132</u>	<u>12,480</u>

### 5 Charitable activities

	Religious activities 2025 £	Religious activities 2024 £
Depreciation and impairment	8,255	8,623
Sundry expenses	-	-
MJR levy	3,630	4,620
Burial scheme expenses	8,456	15,404
Kol Nidre appeal	1,048	2,021
Board of Deputies levy	510	495
Social events	2,734	3,030
Rabbi Service Fees	21,370	18,762
Daft as a Brush	788	-
	<u>46,791</u>	<u>52,756</u>
Share of support costs (see note 6)	28,404	30,116
Share of governance costs (see note 6)	3,955	4,259
	<u>79,150</u>	<u>87,132</u>
Analysis by fund		
Unrestricted funds - general	69,585	69,733
Restricted funds	9,565	17,399
	<u>79,150</u>	<u>87,132</u>

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

6	Support costs	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£	£
	Insurance	4,617	-	4,617	4,622	-	4,622
	Light & heat	5,359	-	5,359	3,715	-	3,715
	Postage & stationery	759	-	759	611	-	611
	Sundry expenses.	11,512	-	11,512	12,897	-	12,897
	Repairs & renewals	1,830	-	1,830	3,959	-	3,959
	Cleaning & gardening	4,322	-	4,322	4,312	-	4,312
	Travel	5	-	5	-	-	-
	Legal and professional	-	155	155	-	85	85
	Professional fees	-	3,800	3,800	-	4,174	4,174
		<u>28,404</u>	<u>3,955</u>	<u>32,359</u>	<u>30,116</u>	<u>4,925</u>	<u>34,376</u>
	Analysed between						
	Charitable activities	<u>28,404</u>	<u>3,955</u>	<u>32,359</u>	<u>30,116</u>	<u>4,925</u>	<u>34,376</u>

Governance costs includes payments for the independent examination of £1,100 (2024- £1,100).

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

9 Tangible fixed assets	Freehold land and buildings	land Leasehold land and buildings	Fixtures and fittings	Religious assets	Total
	£	£	£	£	£
Cost					
At 1 January 2025	264,921	26,259	120,000	73,980	485,160
At 31 December 2025	264,921	26,259	120,000	73,980	485,160
Depreciation and impairment					
At 1 January 2025	136,091	14,177	113,641	16,273	280,183
Depreciation charged in the year	5,298	525	1,122	1,478	8,423
At 31 December 2025	141,389	14,704	114,595	17,751	288,439
Carrying amount					
At 31 December 2025	123,532	11,555	5,405	56,229	196,722
At 31 December 2024	128,830	12,082	6,359	57,707	204,978

In 2010 the synagogues fixed assets including fixtures and fittings, Torah Scrolls and silverware were revalued independently for insurance purposes. This has resulted in the religious assets being valued at £73,980, an increase from £53,980, and the fixtures and fittings being valued at £118,503, an increase of £58,180. Additions subsequent to this date have been recorded at cost.

The Trustees are not aware of any material changes since the last revaluation.

10 Fixed asset investments	Listed investments £
Cost or valuation	
At 1 January 2025	114,973
Additions	-
Valuation changes	3,321
At 31 December 2025	118,294
Carrying amount	
At 31 December 2025	118,294
At 31 December 2024	114,973

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

11	Stocks	2025	2024
		£	£
	Raw materials and consumables	300	300
		<u>300</u>	<u>300</u>
12	Debtors	2025	2024
		£	£
	Amounts falling due within one year:		
	Trade debtors	38,660	38,363
	Gift aid recoverable	7,496	15,755
	Prepayments and accrued income	1,535	1,480
		<u>47,691</u>	<u>55,597</u>
		<u>47,691</u>	<u>55,597</u>
13	Creditors: amounts falling due within one year	2025	2024
		£	£
	Trade creditors	-	-
	Deferred income	46,307	43,524
	Accruals	1,100	1,100
		<u>47,407</u>	<u>44,624</u>
		<u>47,407</u>	<u>44,624</u>
14	Restricted funds		

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 December 2025 £
	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Revaluations, gains and losses £	
Burial scheme fund	64,860	1,372	(8,456)	(1,398)	56,379
Board of Deputies fund	(645)	547	(510)	-	(608)
Social Action fund	1,803	767	(600)	-	1,970
	<u>66,018</u>	<u>2,686</u>	<u>(9,566)</u>	<u>(1,398)</u>	<u>57,741</u>

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

### 15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2025	Resources expended	Balance at 31 December 2025
	£	£	£
Building reserve fund	128,830	(5,298)	123,532
Prayer House reserve fund	12,082	(525)	11,557
Capital revaluation reserve	66,400	(2,432)	63,968
	<u>207,312</u>	<u>(8,255)</u>	<u>199,057</u>

### 16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds		Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Fund balances at 31 December are represented by:						
Tangible assets	196,722	-	196,722	204,978	-	204,978
Investments	55,495	62,799	118,294	50,776	64,197	114,973
Current assets/(liabilities)	393,472	(5,058)	388,414	373,584	1,821	375,405
	<u>645,689</u>	<u>57,741</u>	<u>703,430</u>	<u>629,338</u>	<u>66,018</u>	<u>695,356</u>

### 17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

**NEWCASTLE REFORM SYNAGOGUE**

England & Wales - Charity number 246816

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# Accounts

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Charity registration number 246816

NEWCASTLE REFORM SYNAGOGUE  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

# NEWCASTLE REFORM SYNAGOGUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	J Edwards B Ross G Mandell D Luper B Dinsdale S Rowlands C Scott L Huddart B Berg H Brady L Hagon S Marber B Salas L Scott P Statt [REDACTED]
Honorary Life President	B Dinsdale
Charity number	246816
Principal address	The Croft Kenton Newcastle upon Tyne NE3 4RF
Independent examiner	Clover Accounting 4 The Pastures Coulby Newham TS8 0UJ

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# NEWCASTLE REFORM SYNAGOGUE

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Independent examiner's report	5
Statement of financial activities	6 - 7
Balance sheet	8
Notes to the financial statements	9 - 16

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# NEWCASTLE REFORM SYNAGOGUE

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

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The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### Objectives and activities

#### Public Benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### Objectives and aims

The synagogue is an unincorporated association formed and managed by its members with the objective of providing and maintaining a place or places of public worship and for the furtherance and advancement of religious educational and charitable objectives. The synagogue is affiliated to Reform Judaism (formerly the Movement for Reform Judaism) and is guided by their practices whilst maintaining its independence under the constitution. The affairs of the synagogue are managed by its members in general meetings and in accordance with its constitution and the rules of the synagogue.

### Significant Activities

The principle activities of the synagogue are the maintenance of the synagogue building at The Croft, Newcastle upon Tyne for divine services and public worship, provision of religious education and support of charitable activities. The charity operates a Prayer House and cemetery plots at Preston Cemetery, North Shields, and a burial scheme for this cemetery.

The Charity carries out a wide range of activities in pursuance of its aims and objectives. The Trustees consider that these activities, outlined below, provide benefit to Synagogue members, the Jewish community and the public of the North of England.

The Charity provides a centre for our prayers and worship and for the activities associated with our faith. The Synagogue is open weekly for religious services and at additional times to celebrate religious festivals. A communal meal is prepared monthly after the evening service for Synagogue members, Jewish students studying at local universities, invited members of the local community and local dignitaries. In addition to these regular events, larger scale communal meals are organised throughout the year to commemorate religious festivals, such as Passover, Jewish New Year, Chanukah, etc. Such communal events present opportunities for attendees to participate in or observe a religious service followed by liaison between communities in a social environment.

Inter-Faith meetings are also held in the Synagogue. Members are active in the Newcastle branch of the Council of Christians and Jews and joint social events are hosted in the Synagogue. Such activities provide education, aid social cohesion and facilitate inter-faith dialogue.

The charity has several members and trustees in key roles on the Board of Deputies, the Representative Council for North East Jewry, which represents every Synagogue and Jewish association in the North East of England and several inter-faith groups.

There is a thriving religious school for members' children to encourage our younger generation to learn about Judaism. Regular education classes are organised for adults as well as singing practice and pre-service discussions of selected readings from the Scriptures. These are well received and well supported by the community.

# NEWCASTLE REFORM SYNAGOGUE

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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There is a full colour A4 magazine, the NRS News, which is posted to all members 3 times a year to coincide with the 3 main Jewish Festivals. This shows articles and photos of all Synagogue events which have taken place and events yet to take place in the future and any other information related to NRS.

A Trustee maintains the Synagogue Facebook site with all activities and events of interest to members, and a Trustee maintains the NRS Website, as a charitable donation, which lists all services and events to take place, and has become very useful in attracting new members.

A Trustee sends out by email to all members a weekly e-newsletter, listing all Synagogue services and events to take place that week, and in the future, which has become essential reading as many national Reform Judaism zoom events and educational sessions are listed.

Cultural activities are organised, such as a Book Group, a Play Reading Group, an Art appreciation group, Choir practice, film nights and guest speakers on a wide range of topics. These are open to members and non-members. Social events are regularly held for Synagogue members; these are often attended by those from the wider North East Jewish community. Well-Being sessions, such as chair Yoga have been introduced on an occasional basis. These are very popular especially with elderly members of the community. The Council is constantly looking for additional activities for members' participation.

In 2024 NRS held a dinner welcoming the President of the Board of Deputies of British Jews that was a complete sell out and the Charity also held a Cabaret afternoon tea which proved very popular.

The charity is classified as an Eco-Synagogue and its members are very involved in the growing of plants and vegetation in its gardens, the encouragement to foster insects and the banning of any single use non recyclable products within use. NRS now has established an Environmental Impact Team to encourage and support NRS and its Members to become more aware of important ecological issues and participate at a local level.

The charity has continued streaming the religious services throughout 2024, which has proved very popular for older members, who struggle to get to NRS and for Country Members who live far away and for past Members and family Members to watch and participate in the services.

A team of members and Trustees, along with our visiting Rabbi, carry out pastoral visits to members in the community, particularly the elderly and members who are ill, and arrange hospital visits.

The Charity usually hosts many visits of schools and colleges, scouts, faith groups and other local groups from throughout the North of England (from North Northumberland to Teesside and west to Cumbria, as well as more local groups). We are also increasingly receiving inquiries from organisations interested in learning about the Holocaust and anti-Semitism, as well as the details of Jewish belief and practice. In the academic year 2023/24 the Charity's Visits Team (made up of volunteer members) hosted in the Synagogue 48 visits ( 40 in 2023) from 54 different organisations, (approximately 2100 children (1200 in 2023) and their accompanying adults. The School Visits team also visited 5 schools to offer presentations. The geographic spread was from North Northumberland to South Co Durham and west to Cumbria. In addition, members usually go out to Rotary Clubs, schools and places of worship to give talks on Judaism. The charity has organized several virtual tours of the Synagogue using Zoom and pre-prepared power point presentations.

A number of Trustees and members are involved in organising and participating in events for Holocaust Memorial Day held by local organisations and Local Authorities in Newcastle, North Tyneside, Sunderland and throughout the Tyne and Wear area. The Charity's Visits Team attend local organisations to talk about Judaism and the Holocaust. Services are held in the Synagogue annually to remember the Holocaust.

A special service is held each year, led by one of our Trustees, a lay reader, to commemorate the Srebrenica Massacre.

Through its Social Action Group (established in 2018), the Charity has extended its charitable work in the local community and provides funding for specific needs. Several members of the synagogue meet regularly to visit and link up with local asylum seekers and refugee organisations. The aim is to encourage mutual and reciprocal understanding between us. This occurs practically – with the Charity donating money, as well as clothing, food, toiletries and other needed items – and in developing awareness of our different cultures and histories. The Charity's links with refugee organisations continues to expand and develop. There is close working relationships with such local organisations as the Comfrey Project, the People's Kitchen, The Hub, Action Foundation and WERS.

# NEWCASTLE REFORM SYNAGOGUE

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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The Charity takes part in the annual National Mitzvah Day, the aim of which is to make a difference to the local community. Members bring donations of money, toiletries and clothing to the Synagogue which were distributed to the various charities. Each year the Charity runs an appeal during the High Holy Days which benefits 2 charities nominated by members, one local and one national.

Some national charities, NSPCC and the Association for Jewish Refugees, use the Synagogue Hall for their annual events. In addition to providing a venue, many of our members offer their support. Several members work closely with other local charities, such as Rotary, Marie Curie, St. Oswald's Hospice and others volunteer at the West End Refugee Centre. Members also volunteer at local luncheon clubs for the elderly which provide companionship as well as a subsidised meal. A number of our members and Trustees are also on the Boards of and are Trustees of other local charities.

A legacy from one of our members is being used to develop a Jewish Archive and Exhibition of Jewish life in Newcastle and the North East Region. Members are working closely on this project with Newcastle City Libraries and Tyne and Wear Museums Service with the aim of establishing a permanent exhibit within the Discovery Museum, Newcastle-upon-Tyne.

### Volunteers

During the year the charity had 48 (2023: 45) volunteers in addition to its Trustees. All volunteers are unpaid.

### Achievements and performance

#### Charitable activities

The charity received donations, legacies and gift aid totaling £20,281 (2023: £10,669).

An increase in subscriptions and decrease in charitable activities costs, has led to an overall increase in total net income, with a surplus in the period of £15,434 (2023: £16,321) of which £9,157 (2023: £8,109) is from the Charity's normal operating activities and £6,277 (2023: £8,212) relates to the gain on the revaluation of investments.

The trustees feel that they would be able to continue the current activities of the charity in the event of a decline in membership.

### Financial review

At the end of the year the charity had restricted funds of £66,018 (2023: £73,677) and unrestricted funds of £629,338 (2023: £606,245) of which £208,625 (2023: £177,110) are considered as free reserves.

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("The Free Reserves") held by the Charity should represent 5 years of the resources expended. This has been agreed as a sufficient level with regards to the current economic climate, the decline in subscription income and the potential requirement of a full-time Rabbi salary. The charity has been able to maintain the general reserves at this level at 31 December 2024.

### Structure, governance and management

#### Governing document

The charity is an unincorporated charity, constituted under a trust deed dated 3 March 1966 and is a registered charity, number 246816.

# NEWCASTLE REFORM SYNAGOGUE

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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The trustees who served during the year and up to the date of signature of the financial statements were:

J Edwards

B Ross

G Mandell (Secretary)

D Luper (Treasurer)

B Dinsdale

S Rowlands

C Scott

L Huddart

B Berg

H Brady

L Hagon

S Marber

B Salas (resigned 30 June 2024)

L Scott (Chair)

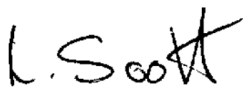
P Statt

██████████  
A Wainwright (appointed 30 June 2024)

Recruitment and appointment of new trustees

The charity is managed by a Council of trustees. Trustees are elected at the Annual General Meeting.

The trustees' report was approved by the Board of Trustees.



L Scott

Trustee

28 May 2025

# NEWCASTLE REFORM SYNAGOGUE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEWCASTLE REFORM SYNAGOGUE

---

I report to the trustees on my examination of the financial statements of Newcastle Reform Synagogue (the charity) for the year ended 31 December 2024.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Kathryn Hatfield FCCA  
Clover Accounting  
4 The Pastures  
Coulby Newham  
TS8 0UJ

Dated: 28 May 2025



# NEWCASTLE REFORM SYNAGOGUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

Current financial year

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
<u>Income and endowments from:</u>					
Donations and legacies	2	69,947	4,599	74,546	59,466
Charitable activities	3	6,278	1,685	7,963	3,974
Investments	4	12,480	-	12,480	4,362
Other income		1,300	-	1,300	950
Total income		90,005	6,284	96,289	68,752
<u>Expenditure on:</u>					
Charitable activities	5	69,733	17,399	87,132	60,644
Net gains/(losses) on investments		2,821	3,456	6,277	8,212
Net movement in funds		23,093	(7,659)	15,434	16,321
Fund balances at 1 January 2024		606,245	73,677	679,922	663,601
Fund balances at 31 December 2024		629,338	66,018	695,356	679,922

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# NEWCASTLE REFORM SYNAGOGUE

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

Prior financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	2	52,649	5,817	59,466
Charitable activities	3	3,074	900	3,974
Investments	4	4,362	-	4,362
Other income		950	-	1,125
Total income		62,035	6,717	68,752
<u>Expenditure on:</u>				
Charitable activities	5	56,965	3,679	60,644
Net gains/(losses) on investments		1,065	7,148	8,212
Net movement in funds		6,135	10,186	16,321
Fund balances at 1 January 2023		600,110	63,491	663,601
Fund balances at 31 December 2023		606,245	73,677	679,922

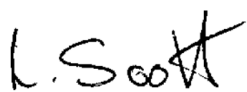
# NEWCASTLE REFORM SYNAGOGUE

## BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	9		204,978		213,400
Investments	10		114,973		108,696
			<u>319,951</u>		<u>322,096</u>
Current assets					
Stocks	11	300		300	
Debtors	12	55,597		52,996	
Cash at bank and in hand		364,132		347,703	
		<u>420,029</u>		<u>400,999</u>	
Creditors: amounts falling due within one year	13	(44,624)		(43,173)	
Net current assets			<u>375,405</u>		<u>357,826</u>
Total assets less current liabilities			<u>695,356</u>		<u>679,922</u>
Income funds					
Restricted funds	14		66,018		73,677
<u>Unrestricted funds - general</u>					
Designated funds	15	207,312		215,735	
General unrestricted funds		422,027		390,510	
			<u>629,338</u>		<u>606,245</u>
			<u>695,356</u>		<u>679,922</u>

The financial statements were approved by the Trustees on 28 May 2025.



L Scott  
Trustee

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

---

### 1 Accounting policies

#### Charity information

Newcastle Reform Synagogue is an unincorporated charity, registered charity number 246816.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

---

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Leasehold land and buildings	2% straight line
Fixtures and fittings	15% reducing balance
Religious assets	2% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

2 Donations and legacies	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds general	funds 2024	2024	funds general	funds 2023	2023
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	20,281	-	20,281	6,344	-	6,344
Legacies receivable	-	-	-	3,043	-	3,043
Subscriptions	47,961	-	47,961	40,118	-	40,118
Burial scheme	-	4,241	4,241	-	5,635	5,635
Kol Nidre appeal	349	-	349	3,313	-	3,313
Other	1,356	358	1,714	831	182	1,013
	<u>69,947</u>	<u>4,599</u>	<u>74,546</u>	<u>53,649</u>	<u>5,817</u>	<u>59,466</u>

Included within donations is gift aid of £10,098 due.

3 Charitable activities	Other trading activities	Other trading activities
	2024	2023
	£	£
Social action fund	1,685	900
Social events	1,955	2,668
Other trading income	4,323	406
	<u>7,963</u>	<u>3,974</u>
Analysis by fund		
Unrestricted funds - general	6,278	3,074
Restricted funds	1,685	900
	<u>7,963</u>	<u>3,974</u>

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 4 Investments

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Dividends received	-	-
Interest receivable	12,480	4,362
	<u>12,480</u>	<u>4,362</u>

### 5 Charitable activities

	Religious activities 2024 £	Religious activities 2023 £
Depreciation and impairment	8,423	8,646
Sundry expenses	-	223
MJR levy	4,620	2,242
Burial scheme expenses	15,404	1,139
Kol Nidre appeal	2,021	263
Board of Deputies levy	495	495
Social events	3,030	7,047
Rabbi Service Fees	18,762	14,879
World Jewish Relief	-	937
	<u>52,756</u>	<u>35,872</u>
Share of support costs (see note 6)	30,116	19,847
Share of governance costs (see note 6)	4,259	4,925
	<u>87,132</u>	<u>60,644</u>
Analysis by fund		
Unrestricted funds - general	69,733	56,965
Restricted funds	17,399	3,679
	<u>87,132</u>	<u>60,644</u>

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6	Support costs	Support costs	Governance costs	2024	Support costs	Governance costs	2023
		£	£	£	£	£	£
	Insurance	4,622	-	4,622	4,448	-	4,448
	Light & heat	3,715	-	3,715	3,894	-	3,894
	Postage & stationery	611	-	611	867	-	867
	Sundry expenses.	12,897	-	12,897	3,469	-	3,469
	Repairs & renewals	3,959	-	3,959	3,015	-	3,015
	Cleaning & gardening	4,312	-	4,312	4,004	-	4,004
	Travel	-	-	-	150	-	150
	Legal and professional	-	85	85	40	40	40
	Professional fees	-	4,174	4,174	4,885	4,885	4,885
		<u>30,116</u>	<u>4,259</u>	<u>34,376</u>	<u>19,847</u>	<u>4,925</u>	<u>19,847</u>
	Analysed between						
	Charitable activities	<u>30,116</u>	<u>4,259</u>	<u>34,376</u>	<u>19,847</u>	<u>4,925</u>	<u>19,847</u>

Governance costs includes payments for the independent examination of £1,100 (2023- £1,100).

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

9 Tangible fixed assets	Freehold land and buildings	land and buildings	Leasehold land and buildings	Fixtures and fittings	Religious assets	Total
	£		£	£	£	£
Cost						
At 1 January 2024	264,921		26,259	120,000	73,980	485,160
At 31 December 2024	264,921		26,259	120,000	73,980	485,160
Depreciation and impairment						
At 1 January 2024	130,792		13,652	112,518	14,798	271,760
Depreciation charged in the year	5,298		525	1,122	1,478	8,423
At 31 December 2024	136,091		14,177	113,641	16,273	280,183
Carrying amount						
At 31 December 2024	128,830		12,082	6,359	57,707	204,978
At 31 December 2023	134,129		12,607	7,482	59,182	213,400

In 2010 the synagogues fixed assets including fixtures and fittings, Torah Scrolls and silverware were revalued independently for insurance purposes. This has resulted in the religious assets being valued at £73,980, an increase from £53,980, and the fixtures and fittings being valued at £118,503, an increase of £58,180. Additions subsequent to this date have been recorded at cost.

The Trustees are not aware of any material changes since the last revaluation.

10 Fixed asset investments	Listed investments £
Cost or valuation	
At 1 January 2024	108,696
Additions	-
Valuation changes	6,277
At 31 December 2024	114,973
Carrying amount	
At 31 December 2024	114,973
At 31 December 2023	108,696

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

11	Stocks		2024		2023
			£		£
	Raw materials and consumables		300		300
			<u>300</u>		<u>300</u>
12	Debtors		2024		2023
			£		£
	Amounts falling due within one year:				
	Trade debtors		38,363		45,806
	Gift aid recoverable		15,755		5,657
	Prepayments and accrued income		1,480		1,533
			<u>55,597</u>		<u>52,996</u>
13	Creditors: amounts falling due within one year		2024		2023
			£		£
	Trade creditors		-		1,852
	Deferred income		43,524		40,221
	Accruals		1,100		1,100
			<u>44,624</u>		<u>43,173</u>
14	Restricted funds				

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 December 2024 £
	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Revaluations, gains and losses £	
Burial scheme fund	72,567	4,241	(15,404)	3,456	64,860
Board of Deputies fund	(508)	358	(495)	-	(645)
Social Action fund	1,618	1,685	(1,500)	-	1,803
	<u>73,677</u>	<u>6,284</u>	<u>(17,399)</u>	<u>7,148</u>	<u>66,018</u>

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2024	Resources expended	Balance at 31 December 2024
	£	£	£
Building reserve fund	134,129	(5,298)	128,830
Prayer House reserve fund	12,606	(525)	12,082
Capital revaluation reserve	69,000	(2,600)	66,400
	<u>215,735</u>	<u>(8,423)</u>	<u>207,312</u>

### 16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023
	£	£	£	£	£
Fund balances at 31 December are represented by:					
Tangible assets	204,978	-	204,978	213,400	213,400
Investments	50,776	64,197	114,973	47,955	108,696
Current assets/(liabilities)	373,584	1,821	375,405	344,890	357,826
	<u>629,338</u>	<u>66,018</u>	<u>695,356</u>	<u>606,245</u>	<u>679,922</u>

### 17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

**NEWCASTLE REFORM SYNAGOGUE**

England & Wales - Charity number 246816

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# Accounts

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Charity registration number 246816

NEWCASTLE REFORM SYNAGOGUE  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

# NEWCASTLE REFORM SYNAGOGUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	J Edwards B Ross G Mandell D Luper B Dinsdale S Rowlands C Scott L Huddart B Berg H Brady L Hagon S Marber B Salas L Scott P Statt [REDACTED]
Honorary Life President	B Dinsdale
Charity number	246816
Principal address	The Croft Kenton Newcastle upon Tyne NE3 4RF
Independent examiner	Clover Accounting 4 The Pastures Coulby Newham TS8 0UJ

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# NEWCASTLE REFORM SYNAGOGUE

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Independent examiner's report	5
Statement of financial activities	6 - 7
Balance sheet	8
Notes to the financial statements	9 - 16

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# NEWCASTLE REFORM SYNAGOGUE

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### Objectives and activities

#### Public Benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### Objectives and aims

The synagogue is an unincorporated association formed and managed by its members with the objective of providing and maintaining a place or places of public worship and for the furtherance and advancement of religious educational and charitable objectives. The synagogue is affiliated to Reform Judaism (formerly the Movement for Reform Judaism) and is guided by their practices whilst maintaining its independence under the constitution. The affairs of the synagogue are managed by its members in general meetings and in accordance with its constitution and the rules of the synagogue.

### Significant Activities

The principle activities of the synagogue are the maintenance of the synagogue building at The Croft, Newcastle upon Tyne for divine services and public worship, provision of religious education and support of charitable activities. The charity operates a Prayer House and cemetery plots at Preston Cemetery, North Shields, and a burial scheme for this cemetery.

The Charity carries out a wide range of activities in pursuance of its aims and objectives. The Trustees consider that these activities, outlined below, provide benefit to Synagogue members, the Jewish community and the public of the North of England.

The Charity provides a centre for our prayers and worship and for the activities associated with our faith. The Synagogue is open weekly for religious services and at additional times to celebrate religious festivals. A communal meal is prepared monthly after the evening service for Synagogue members, Jewish students studying at local universities, invited members of the local community and local dignitaries. In addition to these regular events, larger scale communal meals are organised throughout the year to commemorate religious festivals, such as Passover, Jewish New Year, Chanukah, etc. Such communal events present opportunities for attendees to participate in or observe a religious service followed by liaison between communities in a social environment.

Inter-Faith meetings are also held in the Synagogue. Members are active in the Newcastle branch of the Council of Christians and Jews and joint social events are hosted in the Synagogue. Such activities provide education, aid social cohesion and facilitate inter-faith dialogue.

The charity has several members and trustees in key roles on the Board of Deputies, the Representative Council for North East Jewry, which represents every Synagogue and Jewish association in the North East of England and several inter-faith groups.

There is a thriving religious school for members' children to encourage our younger generation to learn about Judaism. Regular education classes are organised for adults as well as singing practice and pre-service discussions of selected readings from the Scriptures. These are well received and well supported by the community.

# NEWCASTLE REFORM SYNAGOGUE

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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There is a full colour A4 magazine, the NRS News, which is posted to all members 3 times a year to coincide with the 3 main Jewish Festivals. This shows photos of all Synagogue events which have taken place and events yet to take place in the future.

A Trustee maintains the Synagogue Facebook site with all activities and events of interest to members, and a Trustee maintains the NRS Website, as a charitable donation, which lists all services and events to take place, and has become very useful in attracting new members.

A Trustee sends out by email to all members a weekly e-newsletter, listing all Synagogue services and events to take place that week, and in the future. Whilst the Synagogue hall has previously been closed this has become essential reading as many national Reform Judaism zoom events and educational sessions are listed.

Cultural activities are organised, such as a Book Group, a Play Reading Group, an Art appreciation group, Choir practice, film nights and guest speakers on a wide range of topics. These are open to members and non-members. Social events are regularly held for Synagogue members; these are often attended by those from the wider North East Jewish community. Well-Being sessions, such as chair Yoga, have been introduced. These are very popular especially with elderly members of the community. The Council is constantly looking for additional activities for members' participation.

The charity is classified as an Eco-Synagogue and its members are very involved in the growing of plants and vegetation in its gardens, the encouragement to foster insects and the banning of any single use non recyclable products within use.

Obviously during covid with the Synagogue Hall still being closed, the Charity organised all its weekly services and Festivals to be held virtually on Zoom. These, along with many cultural events, were very well attended by members and non-members. Meeting virtually has enabled us to involve past Country members who live far away, past members, and family members who would not, otherwise have been able to participate. The charity has continued streaming the religious services throughout 2023.

A team of members and Trustees, along with our visiting Rabbi, carry out pastoral visits to members in the community, particularly the elderly and members who are ill, and arrange hospital visits.

The Charity usually hosts many visits of schools and colleges, scouts, faith groups and other local groups from throughout the North of England (from North Northumberland to Teesside and west to Cumbria, as well as more local groups). We are also increasingly receiving inquiries from organisations interested in learning about the Holocaust and anti-Semitism, as well as the details of Jewish belief and practice. In the academic year 2022/23 the Charity's Visits Team (made up of volunteer members) hosted 1in the Synagogue 40 visits from 36 different organisations, approximately 1200 children and their accompanying adults. The geographic spread was from North Northumberland to South Co Durham and west to Cumbria. In addition, members usually go out to Rotary Clubs, schools and places of worship to give talks on Judaism. The charity has organized several virtual tours of the Synagogue using Zoom and pre-prepared power point presentations.

A number of Trustees and members are involved in organising and participating in events for Holocaust Memorial Day held by local organisations and Local Authorities in Newcastle, North Tyneside, Sunderland and throughout the Tyne and Wear area. The Charity's Visits Team attend local organisations to talk about Judaism and the Holocaust. Services are held in the Synagogue to remember the Holocaust.

A special service is held each year, led by one of our Trustees, a lay reader, to commemorate the Srebrenica Massacre.

In 2023 the charity celebrated its 60<sup>th</sup> Anniversary with a celebration in the Synagogue which was attended by almost all its members along with many local dignitaries and several local religious leaders from other faiths.

Through its Social Action Group (established in 2018), the Charity has extended its charitable work in the local community and provides funding for specific needs. Several members of the synagogue meet regularly to visit and link up with local asylum seekers and refugee organisations. The aim is to encourage mutual and reciprocal understanding between us. This occurs practically – with the Charity donating money, as well as clothing, food, toiletries and other needed items – and in developing awareness of our different cultures and histories. The Charity's links with refugee organisations continues to expand and develop. There is close working with such organisations as the Comfrey Project, the People's Kitchen, The Hub, Action Foundation and WERS.

# NEWCASTLE REFORM SYNAGOGUE

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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The Charity takes part in the annual National Mitzvah Day, the aim of which is to make a difference to the local community. Members bring donations of money, toiletries and clothing to the Synagogue which were distributed to the various charities. Each year the Charity runs an appeal during the High Holy Days which benefits 2 charities nominated by members, one local and one national.

Some national charities, NSPCC and the Association for Jewish Refugees, use the Synagogue Hall for their annual events. In addition to providing a venue, many of our members offer their support. Several members work closely with other local charities, such as Rotary, Marie Curie, St. Oswald's Hospice and others volunteer at the West End Refugee Centre. Members also volunteer at local luncheon clubs for the elderly which provide companionship as well as a subsidised meal. A number of our members and Trustees are also on the Boards of and are Trustees of other local charities.

A legacy from one of our members is being used to develop a Jewish Archive and Exhibition of Jewish life in Newcastle and the North East Region. Members are working closely on this project with Newcastle City Libraries and Tyne and Wear Museums Service with the aim of establishing a permanent exhibit within the Discovery Museum, Newcastle-upon-Tyne.

### Volunteers

During the year the charity had 45 (2022: 15) volunteers in addition to its Trustees. All volunteers are unpaid.

### Achievements and performance

#### Charitable activities

The charity received donations, legacies and gift aid totaling £10,669 (2022: £18,957).

An increase in subscriptions and decrease in charitable activities costs, has led to an overall increase in total net income, with a surplus in the period of £16,321 (2022: deficit £13,559) of which £8,109 (2022: deficit £3,801) is from the Charity's normal operating activities and £8,212 (2022: deficit £9,758) relates to the gain on the revaluation of investments.

The trustees feel that they would be able to continue the current activities of the charity in the event of a decline in membership.

### Financial review

At the end of the year the charity had restricted funds of £73,677 (2022: £63,491) and unrestricted funds of £606,245 (2022: £600,110) of which £177,110 (2022: £153,682) are considered as free reserves.

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("The Free Reserves") held by the Charity should represent 5 years of the resources expended. This has been agreed as a sufficient level with regards to the current economic climate, the decline in subscription income and the potential requirement of a full-time Rabbi salary. The charity has been able to maintain the general reserves at this level at 31 December 2023.

### Structure, governance and management

#### Governing document

The charity is an unincorporated charity, constituted under a trust deed dated 3 March 1966 and is a registered charity, number 246816.

# NEWCASTLE REFORM SYNAGOGUE

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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The trustees who served during the year and up to the date of signature of the financial statements were:

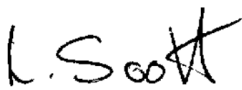
J Edwards  
B Ross  
G Mandell  
D Luper  
B Dinsdale  
S Rowlands  
C Scott  
L Huddart  
B Berg  
H Brady  
L Hagon  
S Marber  
B Salas  
L Scott  
P Statt

██████████ (appointed 28 June 2023)

Recruitment and appointment of new trustees

The charity is managed by a Council of trustees. Trustees are elected at the Annual General Meeting.

The trustees' report was approved by the Board of Trustees.



L Scott  
Trustee

15 July 2024

# NEWCASTLE REFORM SYNAGOGUE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEWCASTLE REFORM SYNAGOGUE

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I report to the trustees on my examination of the financial statements of Newcastle Reform Synagogue (the charity) for the year ended 31 December 2023.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Kathryn Hatfield FCCA  
Clover Accounting  
4 The Pastures  
Coulby Newham  
TS8 0UJ

Dated: 20 July 2024

# NEWCASTLE REFORM SYNAGOGUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

Current financial year

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<u>Income and endowments from:</u>					
Donations and legacies	2	53,649	5,817	59,466	58,422
Charitable activities	3	3,074	900	3,974	4,301
Investments	4	4,362	-	4,362	3,729
Other income		950	-	950	1,125
<b>Total income</b>		<b>62,035</b>	<b>6,717</b>	<b>68,752</b>	<b>67,577</b>
<u>Expenditure on:</u>					
Charitable activities	5	56,965	3,679	60,644	71,378
<b>Net gains/(losses) on investments</b>		<b>1,065</b>	<b>7,148</b>	<b>8,212</b>	<b>(9,758)</b>
<b>Net movement in funds</b>		<b>6,135</b>	<b>10,186</b>	<b>16,321</b>	<b>(13,559)</b>
<b>Fund balances at 1 January 2023</b>		<b>600,110</b>	<b>63,491</b>	<b>663,601</b>	<b>677,160</b>
<b>Fund balances at 31 December 2023</b>		<b>606,245</b>	<b>73,677</b>	<b>679,922</b>	<b>663,601</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# NEWCASTLE REFORM SYNAGOGUE

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

Prior financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income and endowments from:</u>				
Donations and legacies	2	52,323	6,099	58,422
Charitable activities	3	788	3,513	4,301
Investments	4	3,729	-	3,729
Other income		1,125	-	1,125
Total income		57,965	9,612	67,577
<u>Expenditure on:</u>				
Charitable activities	5	52,764	18,614	71,378
Net gains/(losses) on investments		(3,820)	(5,938)	(9,758)
Net movement in funds		1,381	(14,940)	(13,559)
Fund balances at 1 January 2022		598,729	78,431	677,160
Fund balances at 31 December 2022		600,110	63,491	663,601

# NEWCASTLE REFORM SYNAGOGUE

## BALANCE SHEET

AS AT 31 DECEMBER 2023

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	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	9		213,400		222,046
Investments	10		108,696		100,485
			<u>322,096</u>		<u>322,531</u>
Current assets					
Stocks	11	300		300	
Debtors	12	52,996		43,647	
Cash at bank and in hand		347,703		341,009	
		<u>400,999</u>		<u>384,956</u>	
Creditors: amounts falling due within one year	13	(43,173)		(43,886)	
Net current assets			<u>357,826</u>		<u>341,070</u>
Total assets less current liabilities			<u>679,922</u>		<u>663,601</u>
Income funds					
Restricted funds	14		73,677		63,491
<u>Unrestricted funds - general</u>					
Designated funds	15	215,735		224,382	
General unrestricted funds		390,510		375,728	
			<u>606,245</u>		<u>600,110</u>
			<u>679,922</u>		<u>663,601</u>

The financial statements were approved by the Trustees on 15 July 2024



L Scott  
Trustee

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

---

### 1 Accounting policies

#### Charity information

Newcastle Reform Synagogue is an unincorporated charity, registered charity number 246816.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Leasehold land and buildings	2% straight line
Fixtures and fittings	15% reducing balance
Religious assets	2% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 2 Donations and legacies

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	6,344	-	6,344	8,957	656	9,613
Legacies receivable	3,043	-	3,043	10,000	-	10,000
Subscriptions	40,118	-	40,118	32,916	-	32,916
Burial scheme	-	5,635	5,635	-	5,393	5,393
Kol Nidre appeal	3,313	-	3,313	-	-	-
Other	831	182	1,013	450	50	500
	<u>53,649</u>	<u>5,817</u>	<u>59,466</u>	<u>52,323</u>	<u>6,099</u>	<u>58,422</u>

### 3 Charitable activities

	Other trading activities 2023 £	Other trading activities 2022 £
Social action fund	900	3,513
Social events	2,668	537
Other trading income	406	251
	<u>3,974</u>	<u>4,301</u>
Analysis by fund		
Unrestricted funds - general	3,074	788
Restricted funds	900	3,513
	<u>3,974</u>	<u>4,301</u>

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 4 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Dividends received	-	840
Interest receivable	4,362	2,889
	<u>4,362</u>	<u>3,729</u>

### 5 Charitable activities

	Religious activities 2023 £	Religious activities 2022 £
Depreciation and impairment	8,646	8,860
Sundry expenses	223	209
MJR levy	2,242	2,063
Burial scheme expenses	1,139	15,401
Kol Nidre appeal	263	520
Board of Deputies levy	495	495
Social events	7,047	3,612
Rabbi Service Fees	14,879	18,579
World Jewish Relief	937	-
	<u>35,872</u>	<u>49,739</u>
Share of support costs (see note 6)	19,847	15,747
Share of governance costs (see note 6)	4,925	5,892
	<u>60,644</u>	<u>71,378</u>
Analysis by fund		
Unrestricted funds - general	56,965	52,764
Restricted funds	3,679	18,614
	<u>60,644</u>	<u>71,378</u>

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

6	Support costs	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£	£
	Insurance	4,448	-	4,448	4,079	-	4,079
	Light & heat	3,894	-	3,894	552	-	552
	Postage & stationery	867	-	867	735	-	735
	Sundry expenses	3,469	-	3,469	2,415	-	2,415
	Repairs & renewals	3,015	-	3,015	3,911	-	3,911
	Cleaning & gardening	4,004	-	4,004	3,827	-	3,827
	Travel	150	-	150	228	-	228
	Legal and professional	-	40	40	-	40	40
	Professional fees	-	4,885	4,885	-	5,852	5,720
		<u>19,847</u>	<u>4,925</u>	<u>24,772</u>	<u>15,747</u>	<u>5,892</u>	<u>21,639</u>
	Analysed between						
	Charitable activities	<u>19,847</u>	<u>4,925</u>	<u>24,772</u>	<u>15,747</u>	<u>5,892</u>	<u>21,639</u>

Governance costs includes payments for the independent examination of £1,100 (2022- £1,685).

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

9 Tangible fixed assets	Freehold land and buildings	land and buildings	Leasehold land and buildings	Fixtures and fittings	Religious assets	Total
	£		£	£	£	£
Cost						
At 1 January 2023	264,921		26,259	120,000	73,980	485,160
At 31 December 2023	264,921		26,259	120,000	73,980	485,160
Depreciation and impairment						
At 1 January 2023	125,494		13,127	111,175	13,318	263,114
Depreciation charged in the year	5,298		525	1,343	1,480	8,646
At 31 December 2023	130,792		13,652	112,518	14,798	271,760
Carrying amount						
At 31 December 2023	134,129		12,607	7,482	59,182	213,400
At 31 December 2022	139,427		13,132	8,825	60,662	222,046

In 2010 the synagogues fixed assets including fixtures and fittings, Torah Scrolls and silverware were revalued independently for insurance purposes. This has resulted in the religious assets being valued at £73,980, an increase from £53,980, and the fixtures and fittings being valued at £118,503, an increase of £58,180. Additions subsequent to this date have been recorded at cost.

The Trustees are not aware of any material changes since the last revaluation.

10 Fixed asset investments	Listed investments £
Cost or valuation	
At 1 January 2023	100,485
Additions	-
Valuation changes	8,211
At 31 December 2023	108,696
Carrying amount	
At 31 December 2023	108,696
At 31 December 2022	100,485

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

11	Stocks	2023	2022
		£	£
	Raw materials and consumables	300	300
		<u>300</u>	<u>300</u>
12	Debtors	2023	2022
		£	£
	Amounts falling due within one year:		
	Trade debtors	45,806	34,613
	Gift aid recoverable	5,657	7,631
	Prepayments and accrued income	1,533	1,403
		<u>52,996</u>	<u>43,647</u>
		<u>52,996</u>	<u>43,647</u>
13	Creditors: amounts falling due within one year	2023	2022
		£	£
	Trade creditors	1,852	4,303
	Deferred income	40,221	37,426
	Accruals	1,100	2,157
		<u>43,173</u>	<u>43,886</u>
		<u>43,173</u>	<u>43,886</u>
14	Restricted funds		

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 December 2023 £
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Revaluations, gains and losses £	
Burial scheme fund	60,923	5,635	(1,139)	7,148	72,567
Board of Deputies fund	(195)	182	(495)	-	(508)
Social Action fund	2,763	900	(2,045)	-	1,618
	<u>63,491</u>	<u>6,717</u>	<u>(3,679)</u>	<u>7,148</u>	<u>73,677</u>

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2023	Resources expended 31 December 2023	Balance at 31 December 2023
	£	£	£
Building reserve fund	139,427	(5,298)	134,129
Prayer House reserve fund	13,132	(525)	12,606
Capital revaluation reserve	71,823	(2,823)	69,000
	<u>224,382</u>	<u>(8,746)</u>	<u>215,735</u>

### 16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds		Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances at 31 December 2022 are represented by:						
Tangible assets	213,400	-	213,400	222,046	-	222,046
Investments	47,955	60,741	108,696	46,892	53,593	100,485
Current assets/(liabilities)	344,890	12,936	357,826	341,070	-	341,070
	<u>606,245</u>	<u>73,677</u>	<u>679,922</u>	<u>610,008</u>	<u>53,593</u>	<u>663,601</u>

### 17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**NEWCASTLE REFORM SYNAGOGUE**

England & Wales - Charity number 246816

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# Accounts

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Charity registration number 246816

**NEWCASTLE REFORM SYNAGOGUE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# NEWCASTLE REFORM SYNAGOGUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

J Edwards  
B Ross  
G Mandell  
D Luper  
B Dinsdale  
S Rowlands  
C Scott  
L Huddart  
B Berg  
H Brady  
L Hagon  
S Marber  
B Salas  
L Scott  
Mrs P Statt

(Appointed 28 June 2022)

### Honorary Life President

B Dinsdale

### Charity number

246816

### Principal address

The Croft  
Kenton  
Newcastle upon Tyne  
NE3 4RF

### Independent examiner

Robson Laidler Accountants Limited  
Fernwood House  
Fernwood Road  
Jesmond  
Newcastle Upon Tyne  
Tyne and Wear  
England  
NE2 1TJ

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# NEWCASTLE REFORM SYNAGOGUE

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Statement of financial activities	6 - 7
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Notes to the financial statements	9 - 16

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# NEWCASTLE REFORM SYNAGOGUE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

##### **Public Benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

##### **Objectives and aims**

The synagogue is an unincorporated association formed and managed by its members with the objective of providing and maintaining a place or places of public worship and for the furtherance and advancement of religious, educational and charitable objectives. The synagogue is affiliated to Reform Judaism (formerly the Movement for Reform Judaism) and is guided by their practices whilst maintaining its independence under the constitution. The affairs of the synagogue are managed by its members in general meetings and in accordance with its constitution and the rules of the synagogue.

##### **Significant Activities**

The principle activities of the synagogue are the maintenance of the synagogue building at The Croft, Newcastle upon Tyne for divine services and public worship, provision of religious education and support of charitable activities. The charity operates a Prayer House and cemetery plots at Preston Cemetery, North Shields, and a burial scheme for this cemetery.

The Charity carries out a wide range of activities in pursuance of its aims and objectives. The Trustees consider that these activities, outlined below, provide benefit to Synagogue members, the Jewish community and the public of the North of England.

The Charity provides a centre for our prayers and worship and for the activities associated with our faith. The Synagogue is open weekly for religious services and at additional times to celebrate religious festivals. A communal meal is prepared monthly after the evening service for Synagogue members, Jewish students studying at local universities, invited members of the local community and local dignitaries. In addition to these regular events, larger scale communal meals are organised throughout the year to commemorate religious festivals, such as Passover, Jewish New Year, Chanukah, etc. Such communal events present opportunities for attendees to participate in or observe a religious service followed by liaison between communities in a social environment.

Inter-Faith meetings are also held in the Synagogue. Members are active in the Newcastle branch of the Council of Christians and Jews and joint social events are hosted in the Synagogue. These provide education, aid social cohesion and facilitate inter-faith dialogue.

The charity has several members and trustees in key roles on the board of The Representative Council for North East Jewry, which represents every Synagogue and Jewish association in the North East of England.

There is a thriving religious school for members' children to encourage our younger generation to learn about Judaism. Regular education classes are organised for adults as well as singing practice and pre-service discussions of selected readings from the Scriptures. These are well received and well supported by the community.

# **NEWCASTLE REFORM SYNAGOGUE**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 DECEMBER 2022**

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There is a full colour A4 magazine, the NRS News, which is produced by a member, and posted to all members 3 times a year to coincide with the 3 main Jewish Festivals. This shows photos of all Synagogue events which have taken place events yet to take place.

A member maintains the Synagogue Facebook site with all activities and events of interest to members, and a Trustee maintains the NRS Website, which lists all services and events to take place, and has become very useful in attracting new members.

A Trustee sends out by email to all members a bi-weekly e-newsletter, listing all Synagogue services and events to take place that period, and in the future. Whilst the Synagogue hall has been closed this has become essential reading as many national Reform Judaism zoom events and educational sessions are listed.

In a normal Covid-free year, cultural activities are organised, such as a Book Group, a Play Reading Group, an Art appreciation group, Choir practice, film nights and guest speakers on a wide range of topics. These are open to members and non-members. Social events are regularly held for Synagogue members; these are often attended by those from the wider North East Jewish community. Well-Being sessions, such as chair Yoga, have been introduced. These are very popular especially with elderly members of the community. The Council is constantly looking for additional activities for members' participation.

Obviously during 2021 with the Synagogue Hall still being closed due to Covid the Charity organised all its weekly services and Festivals to be held virtually on Zoom. These, along with many cultural events, were very well attended by members and non-members. Meeting virtually has enabled us to involve past Country members who live far away, past members, and family members who would not, otherwise have been able to participate.

Planning for the Synagogue opening to members on Sabbaths in 2022, 2 Trustees have been responsible for setting up a streaming service so that members, not able to physically attend the services, can watch them live via the streaming.

During lockdown early in the year, the members and Trustees made sure all members were regularly contacted and given any help required, particularly the older members. A team of members and Trustees, along with our visiting Rabbi, carry out pastoral visits to members in the community and arrange hospital visits.

The Charity usually hosts many visits of schools and colleges, scouts, faith groups and other local groups from throughout the North of England (from North Northumberland to Teesside and west to Cumbria, as well as more local groups). We are also increasingly receiving inquiries from organisations interested in learning about the Holocaust and anti-Semitism, as well as the details of Jewish belief and practice. In the academic year 2020/21 the Charity's Visits Team (made up of volunteer members and trustees) hosted 11 virtual tours and pre-prepared power point presentations of the Synagogue on zoom. The geographic spread of schools can be from North Northumberland to South Co Durham and west to Cumbria. In addition, members usually go out to Rotary Clubs, schools and places of worship to give talks on Judaism.

A number of Trustees and members are involved in organising and participating in events for Holocaust Memorial Day held by local organisations and Local Authorities in Newcastle, North Tyneside, Sunderland and throughout the Tyne and Wear area. The Charity's Visits Team attend local organisations to talk about Judaism and the Holocaust. A service is normally held in the Synagogue to remember the Holocaust. This year it was held online.

A special service is held each year, led by one of our Trustees, a lay reader, to commemorate the Srebrenica Massacre. This year it was held online.

Through its Social Action Group (established in 2018), the Charity has extended its charitable work in the local community and provides funding for specific needs. Several members of the synagogue meet regularly to visit and link up with local asylum seekers and refugee organisations. The aim is to encourage mutual and reciprocal understanding between us. This occurs practically – with the Charity raising and donating money, as well as clothing, food, toiletries and other needed items – and in developing awareness of our different cultures and histories. The Charity's links with refugee organisations continues to expand and develop. There is close working with such organisations as the Comfrey Project, the People's Kitchen, The Hub, Action Foundation and WERS.

# NEWCASTLE REFORM SYNAGOGUE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The Charity takes part in the annual National Mitzvah Day, the aim of which is to make a difference to the local community. This year the theme was 'Togetherness'. Members brought donations to the Synagogue which were distributed to the various charities. Each year the Charity runs an appeal during the High Holy Days which benefit a local charity nominated by members.

Some national charities, NSPCC and the Association for Jewish Refugees, use the Synagogue hall for their annual events. In addition to providing a venue, many of our members offer their support. Several members work closely with other local charities, such as Rotary, Marie Curie, St. Oswald's Hospice and others volunteer at the West End Refugee Centre. Members also volunteer at local luncheon clubs for the elderly which provide companionship as well as a subsidised meal. A number of our members and Trustees are also on the Boards of and are Trustees of other local charities.

A legacy from one of our members is being used to develop a Jewish Archive and Exhibition of Jewish life in Newcastle and the North East Region. Members are working closely on this project with Newcastle City Libraries and Tyne and Wear Museums Service with the aim of establishing a permanent exhibit within the Discovery Museum, Newcastle-upon-Tyne.

#### **Volunteers**

During the year the charity had 15 (2021: 15) volunteers in addition to its Trustees.

#### **Achievements and performance**

##### **Charitable activities**

The charity received donations and gift aid totalling £9,613 (2021: £9,007).

An increase in charitable activities costs has led to an decrease in total net income, with a deficit in the period of £13,559 (2021: surplus £19,141) of which £3,801 (2021: surplus £7,522) is from the Charity's normal operating activities and £9,758 (2021: gain £11,619) relates to the loss on the revaluation of investments.

The trustees feel that they would be able to continue the current activities of the charity in the event of a decline in membership.

##### **Financial review**

At the end of the year the charity had restricted funds of £63,491 (2021: £73,431) and unrestricted funds of £600,110 (2021: £598,729) of which £153,362 (2021: £132,581) are considered as free reserves.

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("The Free Reserves") held by the Charity should represent 5 years of the resources expended. This has been agreed as a sufficient level with regards to the current economic climate, the decline in subscription income and the potential requirement of a rabbi salary. The charity has been able to maintain the general reserves at this level at 31 December 2022.

#### **Structure, governance and management**

##### **Governing document**

The charity is an unincorporated charity, constituted under a trust deed dated 3 March 1966 and is a registered charity, number 246816.

# NEWCASTLE REFORM SYNAGOGUE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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The trustees who served during the year and up to the date of signature of the financial statements were:

J Edwards

B Ross

G Mandell

D Luper

B Dinsdale

S Rowlands

C Scott

R Heyman

(Resigned 28 June 2022)

L Huddart

B Berg

H Bussell

(Resigned 28 June 2022)

H Brady

L Hagon

S Marber

B Salas

L Scott

Mrs P Statt

(Appointed 28 June 2022)

### **Recruitment and appointment of new trustees**

The charity is managed by a Council of trustees. Trustees are elected at the Annual General Meeting. Meetings of the Council of trustees are held at least bi-monthly (with the exception of August).

The trustees' report was approved by the Board of Trustees.

L Scott

**Trustee**

25 June 2023

# NEWCASTLE REFORM SYNAGOGUE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF NEWCASTLE REFORM SYNAGOGUE

---

I report to the trustees on my examination of the financial statements of Newcastle Reform Synagogue (the charity) for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Nicholas Cunningham FCCA

**Robson Laidler Accountants Limited**

Fernwood House  
Fernwood Road  
Jesmond  
Newcastle Upon Tyne  
Tyne and Wear  
NE2 1TJ  
England

Dated: 3 July 2023

# NEWCASTLE REFORM SYNAGOGUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

### Current financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes				
<b><u>Income and endowments from:</u></b>					
Donations and legacies	2	52,323	6,099	58,422	49,284
Charitable activities	3	788	3,513	4,301	3,463
Investments	4	3,729	-	3,729	3,935
Other income		1,125	-	1,125	650
<b>Total income</b>		<b>57,965</b>	<b>9,612</b>	<b>67,577</b>	<b>57,332</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	5	52,764	18,614	71,378	49,810
Net gains/(losses) on investments		(3,820)	(5,938)	(9,758)	11,619
<b>Net movement in funds</b>		<b>1,381</b>	<b>(14,940)</b>	<b>(13,559)</b>	<b>19,141</b>
Fund balances at 1 January 2022		598,729	78,431	677,160	658,019
<b>Fund balances at 31 December 2022</b>		<b>600,110</b>	<b>63,491</b>	<b>663,601</b>	<b>677,160</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# NEWCASTLE REFORM SYNAGOGUE

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 DECEMBER 2022*

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
<b><u>Income and endowments from:</u></b>				
Donations and legacies	2	40,298	8,986	49,284
Charitable activities	3	870	2,593	3,463
Investments	4	3,935	-	3,935
Other income		650	-	650
<b>Total income</b>		<b>45,753</b>	<b>11,579</b>	<b>57,332</b>
<b><u>Expenditure on:</u></b>				
Charitable activities	5	36,720	13,090	49,810
Net gains/(losses) on investments		2,899	8,720	11,619
Gross transfers between funds		2,286	(2,286)	-
<b>Net movement in funds</b>		<b>14,218</b>	<b>4,923</b>	<b>19,141</b>
Fund balances at 1 January 2021		584,511	73,508	658,019
<b>Fund balances at 31 December 2021</b>		<b>598,729</b>	<b>78,431</b>	<b>677,160</b>

# NEWCASTLE REFORM SYNAGOGUE

## BALANCE SHEET

AS AT 31 DECEMBER 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	9		222,046		230,906
Investments	10		100,485		109,403
			<u>322,531</u>		<u>340,309</u>
<b>Current assets</b>					
Stocks	11	300		300	
Debtors	12	43,647		35,458	
Cash at bank and in hand		341,009		335,898	
		<u>384,956</u>		<u>371,656</u>	
<b>Creditors: amounts falling due within one year</b>	13	(43,886)		(34,805)	
Net current assets			<u>341,070</u>		<u>336,851</u>
<b>Total assets less current liabilities</b>			<u>663,601</u>		<u>677,160</u>
<b>Income funds</b>					
Restricted funds	14		63,491		78,431
<u>Unrestricted funds - general</u>					
Designated funds	15	224,382		233,242	
General unrestricted funds		<u>375,728</u>		<u>365,487</u>	
			<u>600,110</u>		<u>598,729</u>
			<u>663,601</u>		<u>677,160</u>

The financial statements were approved by the Trustees on 25 June 2023

L Scott  
Trustee

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

---

### 1 Accounting policies

#### Charity information

Newcastle Reform Synagogue is an unincorporated charity, registered charity number 246816.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Leasehold land and buildings	2% straight line
Fixtures and fittings	15% reducing balance
Religious assets	2% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

#### 1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 2 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	8,957	656	9,613	8,855	152	9,007
Legacies receivable	10,000	-	10,000	-	-	-
Subscriptions	32,916	-	32,916	30,035	-	30,035
Burial scheme	-	5,393	5,393	-	4,857	4,857
Kol Nidre appeal	-	-	-	-	3,927	3,927
Other	450	50	500	1,408	50	1,458
	<u>52,323</u>	<u>6,099</u>	<u>58,422</u>	<u>40,298</u>	<u>8,986</u>	<u>49,284</u>

### 3 Charitable activities

	Other trading activities 2022 £	Other trading activities 2021 £
Social action fund	3,513	2,593
Social events	537	467
Other trading income	251	403
	<u>4,301</u>	<u>3,463</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	788	870
Restricted funds	3,513	2,593
	<u>4,301</u>	<u>3,463</u>

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 4 Investments

	<b>Unrestricted funds general 2022 £</b>	Unrestricted funds general 2021 £
Dividends received	840	861
Interest receivable	2,889	3,074
	<u>3,729</u>	<u>3,935</u>

### 5 Charitable activities

	<b>Religious activities 2022 £</b>	Religious activities 2021 £
Depreciation and impairment	8,860	9,135
Sundry expenses	209	60
MJR levy	2,063	1,547
Burial scheme expenses	15,401	6,283
Kol Nidre appeal	-	3,001
Board of Deputies levy	495	306
Social events	3,612	3,757
Rabbi Service Fees	18,579	5,966
Karen Morris Memorial Trust	520	-
	<u>49,739</u>	<u>30,055</u>
Share of support costs (see note 6)	15,747	14,035
Share of governance costs (see note 6)	5,892	5,720
	<u>71,378</u>	<u>49,810</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	52,764	36,720
Restricted funds	18,614	13,090
	<u>71,378</u>	<u>49,810</u>

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 6 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Insurance	4,079	-	4,079	3,896	-	3,896
Light & heat	552	-	552	1,909	-	1,909
Postage & stationery	735	-	735	996	-	996
Sundry expenses	2,415	-	2,415	551	-	551
Repairs & renewals	3,911	-	3,911	5,142	-	5,142
Cleaning & gardening	3,827	-	3,827	1,541	-	1,541
Travel	228	-	228	-	-	-
Legal and professional	-	40	40	-	-	-
Professional fees	-	5,852	5,852	-	5,720	5,720
	<u>15,747</u>	<u>5,892</u>	<u>21,639</u>	<u>14,035</u>	<u>5,720</u>	<u>19,755</u>
Analysed between						
Charitable activities	<u>15,747</u>	<u>5,892</u>	<u>21,639</u>	<u>14,035</u>	<u>5,720</u>	<u>19,755</u>

Governance costs includes payments for the independent examination of £1,685 (2021- £1,422).

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 9 Tangible fixed assets

	Freehold land and buildings	Leasehold land and buildings	Fixtures and fittings	Religious assets	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 January 2022	264,921	26,259	120,000	73,980	485,160
At 31 December 2022	264,921	26,259	120,000	73,980	485,160
<b>Depreciation and impairment</b>					
At 1 January 2022	120,196	12,602	109,618	11,838	254,254
Depreciation charged in the year	5,298	525	1,557	1,480	8,860
At 31 December 2022	125,494	13,127	111,175	13,318	263,114
<b>Carrying amount</b>					
At 31 December 2022	139,427	13,132	8,825	60,662	222,046
At 31 December 2021	144,725	13,657	10,382	62,142	230,906

In 2010 the synagogues fixed assets including fixtures and fittings, Torah Scrolls and silverware were revalued independently for insurance purposes. This has resulted in the religious assets being valued at £73,980, an increase from £53,980, and the fixtures and fittings being valued at £118,503, an increase of £58,180. Additions subsequent to this date have been recorded at cost.

The Trustees are not aware of any material changes since the last revaluation.

#### 10 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 January 2022	109,403
Additions	840
Valuation changes	(9,758)
At 31 December 2022	100,485
<b>Carrying amount</b>	
At 31 December 2022	100,485
At 31 December 2021	109,403

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 11 Stocks

	2022 £	2021 £
Raw materials and consumables	300	300

#### 12 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	34,613	27,660
Gift aid recoverable	7,631	6,500
Prepayments and accrued income	1,403	1,298
	<u>43,647</u>	<u>35,458</u>

#### 13 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	4,303	814
Deferred income	37,426	31,652
Accruals	2,157	2,339
	<u>43,886</u>	<u>34,805</u>

#### 14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 January 2022	Incoming resources	Resources expended	Revaluations, gains and losses	Balance at 31 December 2022
	£	£	£	£	£
Burial scheme fund	76,869	5,393	(15,401)	(5,938)	60,923
Board of Deputies fund	114	186	(495)	-	(195)
Social Action fund	1,448	3,513	(2,198)	-	2,763
The Karen Morris Memorial Trust fund	-	520	(520)	-	-
	<u>78,431</u>	<u>9,612</u>	<u>(18,614)</u>	<u>(5,938)</u>	<u>63,491</u>

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2022	Resources expended	Balance at 31 December 2022
	£	£	£
Building reserve fund	144,725	(5,298)	139,427
Prayer House reserve fund	13,657	(525)	13,132
Capital revaluation reserve	74,860	(3,037)	71,823
	<u>233,242</u>	<u>(8,860)</u>	<u>224,382</u>

#### 16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:					
Tangible assets	222,046	-	222,046	230,906	230,906
Investments	46,892	53,593	100,485	58,592	109,403
Current assets/(liabilities)	341,070	-	341,070	309,231	336,851
	<u>610,008</u>	<u>53,593</u>	<u>663,601</u>	<u>78,431</u>	<u>677,160</u>

#### 17 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

**NEWCASTLE REFORM SYNAGOGUE**

England & Wales - Charity number 246816

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# Accounts

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Charity registration number 246816

**NEWCASTLE REFORM SYNAGOGUE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

# NEWCASTLE REFORM SYNAGOGUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

J Edwards  
B Ross  
G Mandell  
D Luper  
B Dinsdale  
S Rowlands  
C Scott  
R Heyman  
L Huddart  
B Berg  
H Bussell  
H Brady  
L Hagon  
S Marber  
B Salas  
L Scott

(Appointed 20 June 2021)

**Honorary Life President**

B Dinsdale

**Charity number**

246816

**Principal address**

The Croft  
Kenton  
Newcastle upon Tyne  
NE3 4RF

**Independent examiner**

Robson Laidler Accountants Limited  
Fernwood House  
Fernwood Road  
Jesmond  
Newcastle Upon Tyne  
Tyne and Wear  
England  
NE2 1TJ

# NEWCASTLE REFORM SYNAGOGUE

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Independent examiner's report	5
Statement of financial activities	6 - 7
Balance sheet	8
Notes to the financial statements	9 - 17

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# NEWCASTLE REFORM SYNAGOGUE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

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The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Objectives and aims**

The synagogue is an unincorporated association formed and managed by its members with the objective of providing and maintaining a place or places of public worship and for the furtherance and advancement of religious, educational and charitable objectives. The synagogue is affiliated to Reform Judaism (formerly the Movement for Reform Judaism) and is guided by their practices whilst maintaining its independence under the constitution. The affairs of the synagogue are managed by its members in general meetings and in accordance with its constitution and the rules of the synagogue.

#### **Significant Activities**

The principle activities of the synagogue are the maintenance of the synagogue building at The Croft, Newcastle upon Tyne for divine services and public worship, provision of religious education and support of charitable activities. The charity operates a Prayer House and cemetery plots at Preston Cemetery, North Shields, and a burial scheme for this cemetery.

#### **Public benefit**

The Charity carries out a wide range of activities in pursuance of its aims and objectives. The Trustees consider that these activities, outlined below, provide benefit to Synagogue members, the Jewish community and the public of the North of England.

The Charity provides a centre for our prayers and worship and for the activities associated with our faith. The Synagogue is open weekly for religious services and at additional times to celebrate religious festivals. A communal meal is prepared monthly after the evening service for Synagogue members, Jewish students studying at local universities, invited members of the local community and local dignitaries. In addition to these regular events, larger scale communal meals are organised throughout the year to commemorate religious festivals, such as Passover, Jewish New Year, Chanukah, etc. Such communal events present opportunities for attendees to participate in or observe a religious service followed by liaison between communities in a social environment.

Inter-Faith meetings are also held in the Synagogue. Members are active in the Newcastle branch of the Council of Christians and Jews and joint social events are hosted in the Synagogue. These provide education, aid social cohesion and facilitate inter-faith dialogue.

The charity has several members and trustees in key roles on the board of The Representative Council for North East Jewry, which represents every Synagogue and Jewish association in the North East of England.

There is a thriving religious school for members' children to encourage our younger generation to learn about Judaism. Regular education classes are organised for adults as well as singing practice and pre-service discussions of selected readings from the Scriptures. These are well received and well supported by the community.

# **NEWCASTLE REFORM SYNAGOGUE**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2021***

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There is a full colour A4 magazine, the NRS News, which is produced by a member, and posted to all members 3 times a year to coincide with the 3 main Jewish Festivals. This shows photos of all Synagogue events which have taken place and events yet to take place. A member maintains the Synagogue Facebook site with all activities and events of interest to members, and a Trustee maintains the NRS Website, which lists all services and events to take place, and has become very useful in attracting new members.

A Trustee sends out by email to all members a bi-weekly e-newsletter, listing all Synagogue services and events to take place that period, and in the future. Whilst the Synagogue hall has been closed this has become essential reading as many national Reform Judaism Zoom events and educational sessions are listed.

In a normal covid-free year, cultural activities are organised, such as a Book Group, a Play Reading Group, an Art appreciation group, Choir practice, film nights and guest speakers on a wide range of topics. These are open to members and non-members. Social events are regularly held for Synagogue members; these are often attended by those from the wider North East Jewish community. Well-Being sessions, such as chair Yoga, have been introduced. These are very popular especially with elderly members of the community. The Council is constantly looking for additional activities for members' participation.

Obviously during 2021 with the Synagogue Hall still being closed due to Covid the Charity organised all its weekly services and Festivals to be held virtually on Zoom. These, along with many cultural events, were very well attended by members and non-members. Meeting virtually has enabled us to involve past Country members who live far away, past members, and family members who would not, otherwise have been able to participate.

Planning for the Synagogue opening to members on Sabbaths in 2022, 2 Trustees have been responsible for setting up a streaming service so that members, not able to physically attend the services, can watch them live via the streaming.

During lockdown early in the year, the members and Trustees made sure all members were regularly contacted and given any help required, particularly the older members. A team of members and Trustees, along with our visiting Rabbi, carry out pastoral visits to members in the community and arranged hospital visits.

The Charity usually hosts many visits of schools and colleges, scouts, faith groups and other local groups from throughout the North of England (from North Northumberland to Teesside and west to Cumbria, as well as more local groups). We are also increasingly receiving inquiries from organisations interested in learning about the Holocaust and anti-Semitism, as well as the details of Jewish belief and practice. In the academic year 2020/21 the Charity's Visits Team (made up of volunteer members and trustees) hosted 11 virtual tours and pre-prepared power point presentations of the Synagogue on Zoom. The geographic spread of schools can be from North Northumberland to South Co Durham and west to Cumbria. In addition, members usually go out to Rotary Clubs, schools and places of worship to give talks on Judaism.

A number of Trustees and members are involved in organising and participating in events for Holocaust Memorial Day held by local organisations and Local Authorities in Newcastle, North Tyneside, Sunderland and throughout the Tyne and Wear area. The Charity's Visits Team attend local organisations to talk about Judaism and the Holocaust. A service is normally held in the Synagogue to remember the Holocaust. This year it was held online.

A special service is held each year, led by one of our Trustees, a lay reader, to commemorate the Srebrenica Massacre. This year it was held online.

Through its Social Action Group (established in 2018), the Charity has extended its charitable work in the local community and provides funding for specific needs. Several members of the synagogue meet regularly to visit and link up with local asylum seekers and refugee organisations. The aim is to encourage mutual and reciprocal understanding between us. This occurs practically – with the Charity raising and donating money, as well as clothing, food, toiletries and other needed items – and in developing awareness of our different cultures and histories. The Charity's links with refugee organisations continues to expand and develop. There is close working with such organisations as the Comfrey Project, the People's Kitchen, The Hub, Action Foundation and WERS.

# NEWCASTLE REFORM SYNAGOGUE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

---

The Charity takes part in the annual National Mitzvah Day, the aim of which is to make a difference to the local community. This year the theme was 'Togetherness'. Members brought donations to the Synagogue which were distributed to the various charities. Each year the Charity runs an appeal during the High Holy Days which benefit a local charity nominated by members.

Some national charities, NSPCC and the Association for Jewish Refugees, use the Synagogue hall for their annual events. In addition to providing a venue, many of our members offer their support. Several members work closely with other local charities, such as Rotary, Marie Curie, St. Oswald's Hospice and others volunteer at the West End Refugee Centre. Members also volunteer at local luncheon clubs for the elderly which provide companionship as well as a subsidised meal. A number of our members and Trustees are also on the Boards of and are Trustees of other local charities.

A legacy from one of our members is being used to develop a Jewish Archive and Exhibition of Jewish life in Newcastle and the North East Region. Members are working closely on this project with Newcastle City Libraries and Tyne and Wear Museums Service with the aim of establishing a permanent exhibit within the Discovery Museum, Newcastle-upon-Tyne.

#### **Volunteers**

During the year the charity had 15 (2020: 12) volunteers in addition to its trustees.

#### **Achievements and performance**

##### **Charitable activities**

The charity received donations and gift aid totalling £9,007 (2020: £8,183).

A reduction in charitable activities costs has led to an increase in total net income, with a surplus in the period of £19,141 (2020: £11,959) of which £7,522 (2020: £8,190) is from the Charity's normal operating activities and £11,619 (2020: £3,769) relates to the gain on the revaluation of investments.

The trustees feel that they would be able to continue the current activities of the charity in the event of a decline in membership.

#### **Financial review**

At the end of the year the charity had restricted funds of £78,431 (2020: £73,508) and unrestricted funds of £598,729 (2020: £584,511) of which £132,581 (2020: £102,093) are considered as free reserves.

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("The Free Reserves") held by the Charity should represent 5 years of the resources expended. This has been agreed as a sufficient level with regards to the current economic climate, the decline in subscription income and the potential requirement of a rabbi salary. The charity has been able to maintain the general reserves at this level at 31 December 2021.

#### **Structure, governance and management**

##### **Governing document**

The charity is an unincorporated charity, constituted under a trust deed dated 3 March 1966 and is a registered charity, number 246816.

# NEWCASTLE REFORM SYNAGOGUE

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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The trustees who served during the year and up to the date of signature of the financial statements were:

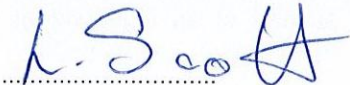
J Edwards  
B Ross  
G Mandell  
D Luper  
B Dinsdale  
S Rowlands  
C Scott  
R Heyman  
L Huddart  
B Berg  
H Bussell  
H Brady  
L Hagon  
S Marber  
B Salas  
L Scott

(Appointed 20 June 2021)

### Recruitment and appointment of new trustees

The charity is managed by a Council of trustees. Trustees are elected at the Annual General Meeting. Meetings of the Council of trustees are held at least bi-monthly (with the exception of August).

The trustees' report was approved by the Board of Trustees.



L Scott

Trustee

Date: 14/7/22

# NEWCASTLE REFORM SYNAGOGUE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF NEWCASTLE REFORM SYNAGOGUE

---

I report to the trustees on my examination of the financial statements of Newcastle Reform Synagogue (the charity) for the year ended 31 December 2021.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

*Robson Laidler Accountants Limited*

**Robson Laidler Accountants Limited**

Fernwood House  
Fernwood Road  
Jesmond  
Newcastle Upon Tyne  
Tyne and Wear  
NE2 1TJ  
England

Dated: .....

# NEWCASTLE REFORM SYNAGOGUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

Current financial year

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<b><u>Income and endowments from:</u></b>					
Donations and legacies	2	40,298	8,986	49,284	52,079
Charitable activities	3	870	2,593	3,463	4,621
Investments	4	3,935	-	3,935	6,007
Other income		650	-	650	1,630
<b>Total income</b>		<b>45,753</b>	<b>11,579</b>	<b>57,332</b>	<b>64,337</b>
<b><u>Expenditure on:</u></b>					
Raising funds	5	-	-	-	1,933
Charitable activities	6	36,720	13,090	49,810	54,214
<b>Total expenditure</b>		<b>36,720</b>	<b>13,090</b>	<b>49,810</b>	<b>56,147</b>
Net gains/(losses) on investments		2,899	8,720	11,619	3,769
<b>Net incoming resources before transfers</b>		<b>11,932</b>	<b>7,209</b>	<b>19,141</b>	<b>11,959</b>
Gross transfers between funds		2,286	(2,286)	-	-
<b>Net movement in funds</b>		<b>14,218</b>	<b>4,923</b>	<b>19,141</b>	<b>11,959</b>
Fund balances at 1 January 2021		584,511	73,508	658,019	646,060
<b>Fund balances at 31 December 2021</b>		<b>598,729</b>	<b>78,431</b>	<b>677,160</b>	<b>658,019</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# NEWCASTLE REFORM SYNAGOGUE

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

Prior financial year

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b><u>Income and endowments from:</u></b>				
Donations and legacies	2	41,004	11,075	52,079
Charitable activities	3	1,424	3,197	4,621
Investments	4	6,007	-	6,007
Other income		1,630	-	1,630
<b>Total income</b>		<b>50,065</b>	<b>14,272</b>	<b>64,337</b>
<b><u>Expenditure on:</u></b>				
Raising funds	5	1,933	-	1,933
Charitable activities	6	39,342	14,872	54,214
<b>Total expenditure</b>		<b>41,275</b>	<b>14,872</b>	<b>56,147</b>
Net gains/(losses) on investments		(765)	4,534	3,769
<b>Net incoming resources before transfers</b>		<b>8,025</b>	<b>3,934</b>	<b>11,959</b>
Gross transfers between funds		6,258	(6,258)	-
<b>Net movement in funds</b>		<b>14,283</b>	<b>(2,324)</b>	<b>11,959</b>
Fund balances at 1 January 2020		570,228	75,832	646,060
<b>Fund balances at 31 December 2020</b>		<b>584,511</b>	<b>73,508</b>	<b>658,019</b>

# NEWCASTLE REFORM SYNAGOGUE

## BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		230,906		240,041
Investments	10		109,403		71,139
			<u>340,309</u>		<u>311,180</u>
<b>Current assets</b>					
Stocks	11	300		300	
Debtors	12	35,458		29,713	
Cash at bank and in hand		335,898		356,757	
		<u>371,656</u>		<u>386,770</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(34,805)</u>		<u>(39,931)</u>	
Net current assets			336,851		346,839
<b>Total assets less current liabilities</b>			<u>677,160</u>		<u>658,019</u>
<b>Income funds</b>					
Restricted funds	14		78,431		73,508
<u>Unrestricted funds - general</u>					
Designated funds	15	233,242		242,377	
General unrestricted funds		365,487		342,134	
		<u>598,729</u>		<u>584,511</u>	
			<u>677,160</u>		<u>658,019</u>

The financial statements were approved by the Trustees on 23/6/22



L Scott  
Trustee

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

#### Charity Information

Newcastle Reform Synagogue is an unincorporated charity, registered charity number 246816.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Leasehold land and buildings	2% straight line
Fixtures and fittings	15% reducing balance
Religious assets	2% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

#### 1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 2 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	8,855	152	9,007	7,158	1,025	8,183
Legacies receivable	-	-	-	2,000	-	2,000
Grants	-	-	-	1,475	-	1,475
Subscriptions	30,035	-	30,035	30,371	-	30,371
Burial scheme	-	4,857	4,857	-	4,393	4,393
Kol Nidre appeal	-	3,927	3,927	-	5,566	5,566
Other	1,408	50	1,458	-	91	91
	<u>40,298</u>	<u>8,986</u>	<u>49,284</u>	<u>41,004</u>	<u>11,075</u>	<u>52,079</u>

### 3 Charitable activities

	Other trading activities 2021 £	Other trading activities 2020 £
Social action fund	2,593	3,197
Social events	467	1,037
Other trading income	403	387
	<u>3,463</u>	<u>4,621</u>
Analysis by fund		
Unrestricted funds - general	870	1,424
Restricted funds	2,593	3,197
	<u>3,463</u>	<u>4,621</u>

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 4 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Dividends received	861	927
Interest receivable	3,074	5,080
	<u>3,935</u>	<u>6,007</u>

### 5 Raising funds

	Total 2021 £	Unrestricted funds general 2020 £
<u>Raising donations &amp; legacies</u>		
Other costs	-	193
Support costs	-	1,740
	<u>-</u>	<u>1,933</u>
Raising donations & legacies	-	1,933
	<u>-</u>	<u>1,933</u>

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 6 Charitable activities

	Religious activities 2021 £	Religious activities 2020 £
Depreciation and impairment	9,135	9,458
Sundry expenses	60	914
MJR levy	1,547	2,582
Burial scheme expenses	6,283	6,323
Kol Nidre appeal	3,001	3,603
Board of Deputies levy	306	160
Social events	3,757	4,786
Rabbi Service Fees	5,966	10,170
	<u>30,055</u>	<u>37,996</u>
Share of support costs (see note 7)	14,035	10,910
Share of governance costs (see note 7)	5,720	5,308
	<u>49,810</u>	<u>54,214</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	36,720	39,342
Restricted funds	13,090	14,872
	<u>49,810</u>	<u>54,214</u>

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Support costs	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Insurance	3,896	-	3,896	3,953	-	3,953
Light & heat	1,909	-	1,909	1,663	-	1,663
Postage & stationery	996	-	996	1,299	-	1,299
Sundry expenses	551	-	551	599	-	599
Training costs	-	-	-	150	-	150
Repairs & renewals	5,142	-	5,142	3,664	-	3,664
Cleaning & gardening	1,541	-	1,541	1,322	-	1,322
Professional fees	-	5,720	5,720	-	5,308	5,308
	<u>14,035</u>	<u>5,720</u>	<u>19,755</u>	<u>12,650</u>	<u>5,308</u>	<u>17,958</u>
Analysed between						
Fundraising	-	-	-	1,740	-	1,740
Charitable activities	<u>14,035</u>	<u>5,720</u>	<u>19,755</u>	<u>10,910</u>	<u>5,308</u>	<u>16,218</u>
	<u>14,035</u>	<u>5,720</u>	<u>19,755</u>	<u>12,650</u>	<u>5,308</u>	<u>17,958</u>

Governance costs includes payments for the independent examination of £1,685 (2020- £1,422).

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 9 Tangible fixed assets

	Freehold land and buildings	Leasehold land and buildings	Fixtures and fittings	Religious assets	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 January 2021	264,921	26,259	120,000	73,980	485,160
At 31 December 2021	264,921	26,259	120,000	73,980	485,160
<b>Depreciation and impairment</b>					
At 1 January 2021	114,898	12,077	107,786	10,358	245,119
Depreciation charged in the year	5,298	525	1,832	1,480	9,135
At 31 December 2021	120,196	12,602	109,618	11,838	254,254
<b>Carrying amount</b>					
At 31 December 2021	144,725	13,657	10,382	62,142	230,906
At 31 December 2020	150,023	14,182	12,214	63,622	240,041

In 2010 the synagogues fixed assets including fixtures and fittings, Torah Scrolls and silverware were revalued independently for insurance purposes. This has resulted in the religious assets being valued at £73,980, an increase from £53,980, and the fixtures and fittings being valued at £118,503, an increase of £58,180. Additions subsequent to this date have been recorded at cost.

The Trustees are not aware of any material changes since the last revaluation.

### 10 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 January 2021	71,139
Additions	26,645
Valuation changes	11,619
At 31 December 2021	109,403
<b>Carrying amount</b>	
At 31 December 2021	109,403
At 31 December 2020	71,139

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

<b>11</b>	<b>Stocks</b>		<b>2021</b>	<b>2020</b>
			<b>£</b>	<b>£</b>
	Raw materials and consumables		300	300
			<u>300</u>	<u>300</u>
<b>12</b>	<b>Debtors</b>		<b>2021</b>	<b>2020</b>
			<b>£</b>	<b>£</b>
	<b>Amounts falling due within one year:</b>			
	Trade debtors		27,660	22,225
	Gift aid recoverable		6,500	6,431
	Prepayments and accrued income		1,298	1,057
			<u>35,458</u>	<u>29,713</u>
			<u>35,458</u>	<u>29,713</u>
<b>13</b>	<b>Creditors: amounts falling due within one year</b>		<b>2021</b>	<b>2020</b>
			<b>£</b>	<b>£</b>
	Trade creditors		814	2,052
	Deferred income		31,652	29,992
	Accruals		2,339	7,887
			<u>34,805</u>	<u>39,931</u>
			<u>34,805</u>	<u>39,931</u>
<b>14</b>	<b>Restricted funds</b>			

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2021	Incoming resources	<b>Movement in funds</b>			Balance at 31 December 2021
	£	£	Resources expended	Transfers	Revaluations, gains and losses	£
			£	£	£	£
Burial scheme fund	69,575	4,857	(6,283)	-	8,720	76,869
Kol Nidre appeal fund	1,963	3,927	(3,001)	(2,889)	-	-
Board of Deputies fund	218	202	(306)	-	-	114
Siddur income fund	769	-	-	(769)	-	-
Social Action fund	983	2,593	(3,500)	1,372	-	1,448
	<u>73,508</u>	<u>11,579</u>	<u>(13,090)</u>	<u>(2,286)</u>	<u>8,720</u>	<u>78,431</u>
	<u>73,508</u>	<u>11,579</u>	<u>(13,090)</u>	<u>(2,286)</u>	<u>8,720</u>	<u>78,431</u>

# NEWCASTLE REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2021	Resources expended	Balance at 31 December 2021
	£	£	£
Building reserve fund	150,023	(5,298)	144,725
Prayer House reserve fund	14,182	(525)	13,657
Capital revaluation reserve	78,172	(3,312)	74,860
	<u>242,377</u>	<u>(9,135)</u>	<u>233,242</u>

### 16 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	230,906	-	230,906	240,041	-	240,041
Investments	58,592	50,811	109,403	20,328	50,811	71,139
Current assets/ (liabilities)	309,231	27,620	336,851	324,142	22,697	346,839
	<u>598,729</u>	<u>78,431</u>	<u>677,160</u>	<u>584,511</u>	<u>73,508</u>	<u>658,019</u>

### 17 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

**NEWCASTLE REFORM SYNAGOGUE**

England & Wales - Charity number 246816

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# Accounts

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**REGISTERED CHARITY NUMBER: 246816**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020  
FOR  
NEWCASTLE REFORM SYNAGOGUE**

Robson Laidler Accountants Limited  
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**NEWCASTLE REFORM SYNAGOGUE**

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FOR THE YEAR ENDED 31 DECEMBER 2020**

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## **NEWCASTLE REFORM SYNAGOGUE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The synagogue is an unincorporated association formed and managed by its members with the objective of providing and maintaining a place or places of public worship and for the furtherance and advancement of religious, educational and charitable objectives. The synagogue is affiliated to Reform Judaism (formerly the Movement for Reform Judaism) and is guided by their practices whilst maintaining its independence under the constitution. The affairs of the synagogue are managed by its members in general meetings and in accordance with its constitution and the rules of the synagogue.

##### **Significant activities**

The principle activities of the synagogue are the maintenance of the synagogue building at The Croft, Newcastle upon Tyne for divine services and public worship, provision of religious education and support of charitable activities. The charity operates a Prayer House and cemetery plots at Preston Cemetery, North Shields, and a burial scheme for this cemetery.

## **NEWCASTLE REFORM SYNAGOGUE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020**

#### **OBJECTIVES AND ACTIVITIES**

##### **Public benefit**

The Charity carries out a wide range of activities in pursuance of its aims and objectives. The Trustees consider that these activities, outlined below, provide benefit to Synagogue members, the Jewish community and the public of the North of England.

The Charity provides a centre for our prayers and worship and for the activities associated with our faith. The Synagogue is open weekly for religious services and at additional times to celebrate religious festivals. A communal meal is prepared monthly after the evening service for Synagogue members, Jewish students studying at local universities, invited members of the local community and local dignitaries. In addition to these regular events, larger scale communal meals are organised throughout the year to commemorate religious festivals, such as Passover, New Year of Trees, Chanukkah. Such communal events present opportunities for attendees to participate in / observe a religious service followed by liaison between communities in a social environment.

Inter-Faith meetings are also held in the Synagogue. Members are active in the Newcastle branch of the Council of Christians and Jews and joint social events are hosted in the Synagogue. Such activities provide education, aid social cohesion and facilitate inter-faith dialogue.

There is a thriving religious school for members' children to encourage our younger generation to learn about Judaism. Regular education classes are organised for adults as well as singing practice and pre-service discussions of selected readings from the Scriptures. These are well received and well supported by the community.

There is a full colour A4 magazine, the NRS News, produced and printed as a charitable donation by a Trustee, which is posted to all members 3 times a year to coincide with the 3 main Jewish Festivals. This shows photos of all Synagogue events which have taken place and all events to take place in the future.

A Trustee maintains the Synagogue Facebook site with all activities and events of interest to members and members children, and a Trustee maintains the NRS Website, as a charitable donation, which lists all services and events to take place, and has become very useful in attracting new members.

A Trustee sends out by email to all members a weekly e-newsletter, listing all Synagogue services and events to take place that week, and in the future. Whilst the Synagogue hall has been closed this has become essential reading as many national Reform Judaism Zoom events and educational sessions are listed.

Cultural activities are organised, such as a Book Group, a Play Reading Group, an Art appreciation group, Choir practice, film nights and guest speakers on a wide range of topics. These are open to members and non-members. Social events are regularly held for Synagogue members; these are often attended by those from the wider North East Jewish community. Well-Being sessions, such as chair Yoga, have been introduced. These are very popular especially with elderly members of the community. The Council is constantly looking for additional activities for members' participation.

Obviously during 2020 with the Synagogue Hall being closed due to Coronavirus the Charity organised all its weekly services and Festivals to be held on Zoom. These, along with many cultural events, were very well attended by members and non-members. Meeting virtually has enabled us to involve past Country members who live far away, past members, and family members who would not, otherwise have been able to participate.

During lockdown the members and Trustees made sure all members were regularly contacted and given any help required, particularly the older members. A team of members and Trustees, along with our visiting Rabbi, carry out pastoral visits to members in the community and arrange hospital visits.

## **NEWCASTLE REFORM SYNAGOGUE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020**

#### **OBJECTIVES AND ACTIVITIES**

The Charity usually hosts many visits of schools and colleges, scouts, faith groups and other local groups from throughout the North of England (from North Northumberland to Teesside and west to Cumbria, as well as more local groups). We are increasingly receiving inquiries from organisations interested in learning about the Holocaust and anti-Semitism, as well as the details of Jewish belief and practice. In the academic year 2019/20 the Charity's Visits Team (made up of volunteer members) hosted in the Synagogue before lockdown 33 visits from 25 different organisations, approximately 1165 children and their accompanying adults, plus 8 adults. The geographic spread was from North Northumberland to South Co Durham and west to Cumbria. In addition, members have gone out to Rotary Clubs, schools and places of worship to give talks on Judaism. The Charity has organised 4 virtual tours of the Synagogue using Zoom and pre-prepared Power point presentations.

A number of Trustees and members are involved in organising and participating in events for Holocaust Memorial Day held by local organisations and Local Authorities in Newcastle, North Tyneside, Sunderland and throughout the Tyne and Wear area. The Charity's Visits Team attend local organisations to talk about Judaism and the Holocaust. One of whom, a Holocaust survivor, shared his own experiences with the groups. Services are normally held in the Synagogue to remember the Holocaust. This year it was held online.

A special service is held each year, led by one of our Trustees, a lay reader, to commemorate the Srebrenica Massacre. This year it was held online.

Through its Social Action Committee (established in 2018), the Charity has extended its charitable work in the local community and provides funding for specific needs. Several members of the synagogue meet regularly to visit and link up with local asylum seekers and refugee organisations. The aim is to encourage mutual and reciprocal understanding between us. This occurs practically - with the Charity donating money as well as clothing, food, toiletries and other needed items - and in developing awareness of our different cultures and histories. The Charity's links with refugee organisations continues to expand and develop. There is close working with such organisations as the Comfrey Project, the People's Kitchen, The Hub, Action Foundation and WERS.

The Charity takes part in the annual National Mitzvah Day, the aim of which is to make a difference to the local community. This year the theme was 'Filling Lockdown with Kindness'. Due to the lockdown members brought donations to the Synagogue Car Park which were distributed to the various charities. Each year the Charity runs an appeal during the High Holy Days which benefits a local charity nominated by members.

Some national charities, NSPCC and the Association for Jewish Refugees, use the Synagogue hall for their annual events. In addition to providing a venue, many of our members offer their support. Several members work closely with other local charities, such as Rotary, Marie Curie, St. Oswald's Hospice and others volunteer at the West End Refugee Centre. Members also volunteer at local luncheon clubs for the elderly which provide companionship as well as a subsidised meal. A number of our members and Trustees are also on the Boards of and are Trustees of other local charities.

A legacy from one of our members is being used to develop a Jewish Archive and Exhibition of Jewish life in Newcastle and the North East Region. Members are working closely on this project with Newcastle City Libraries and Tyne and Wear Museums Service with the aim of establishing a permanent exhibit within the Discovery Museum, Newcastle-upon-Tyne.

#### **Volunteers**

During the year the charity had 12 (2019: 10) volunteers in addition to its Trustees.

## **NEWCASTLE REFORM SYNAGOGUE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The charity received donations and gift aid totalling £8,183 (2019: £10,285).

A reduction in charitable activities costs has led to an increase in total net income, with a surplus in the period of £11,959 (2019: £6,476) of which £8,190 (2019: a deficit of £1,345) is from the Charity's normal operating activities and £3,769 (2019: £7,821) relates to the gain on the revaluation of investments.

The trustees feel that they would be able to continue the current activities of the charity in the event of a decline in membership.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

At the end of the year the charity had restricted funds of £73,508 (2019: £75,832) and unrestricted funds of £584,511 (2019: £570,228) of which £102,093 (2019: £96,654) are considered as free reserves.

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("The Free Reserves") held by the Charity should represent 5 years of the resources expended. This has been agreed as a sufficient level with regards to the current economic climate, the decline in subscription income and the potential requirement of a rabbi salary. The charity has been able to maintain the general reserves at this level at 31 December 2020.

#### **FUTURE PLANS**

The synagogue and community are committed to the maintenance and expansion of the religious, educational and charitable activities.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is an unincorporated charity, constituted under a trust deed dated 3 March 1966 and is a registered charity, number 246816.

##### **Recruitment and appointment of new trustees**

The charity is managed by a Council of trustees. Trustees are elected at the Annual General Meeting. Meetings of the Council of trustees are held at least bi-monthly (with the exception of August).

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

246816

##### **Principal address**

c/o Newcastle Reform Synagogue  
The Croft  
off Kenton Road  
Gosforth  
Newcastle upon Tyne  
NE3 4RF

**NEWCASTLE REFORM SYNAGOGUE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**Trustees**

Mrs G Bernstone Welfare Officer (resigned 6.12.20)  
Mrs B Dinsdale Honorary Life President  
Miss G Mandell Secretary  
Mrs S Rowlands New Members Secretary  
Mr C Scott Buildings Officer  
Miss P Statt Council Member (resigned 6.12.20)  
Mrs L A Huddart Representative of Guild  
Mrs L Scott Chair  
Mrs H Bussell Pastoral  
Mrs B Berg Social Events Officer  
Mr D Luper Treasurer (appointed 6/12/2020)  
Mrs R Heyman Schools Liaison  
Mrs J Edwards Joint Vice Chair (appointed 6/12/20)  
Mr S L M B Marber Young Members  
Mr B P Ross Joint Vice Chair (appointed 6/12/20)  
Ms L Hagon (appointed 6.12.20)  
Ms H Brady (appointed 6.12.20)

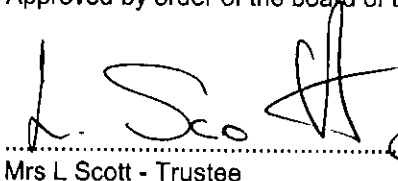
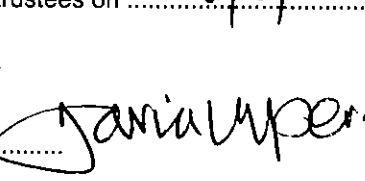
**Honorary Life President**

Mrs B Dinsdale  
Mr G Loble

**Independent Examiner**

Robson Laidler Accountants Limited  
Fernwood House  
Fernwood Road  
Jesmond  
Newcastle upon Tyne  
NE2 1TJ

Approved by order of the board of trustees on ..... 16/6/2021 ..... and signed on its behalf by:

Mrs L Scott - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
NEWCASTLE REFORM SYNAGOGUE**

**Independent examiner's report to the trustees of Newcastle Reform Synagogue**

I report to the charity trustees on my examination of the accounts of Newcastle Reform Synagogue (the Trust) for the year ended 31 December 2020.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Michael Moran FCA  
Robson Laidler Accountants Limited  
Fernwood House  
Fernwood Road  
Jesmond  
Newcastle upon Tyne  
NE2 1TJ

Date: 16 June 2021

**NEWCASTLE REFORM SYNAGOGUE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	41,004	11,075	52,079	50,822
Other trading activities	3	1,424	3,197	4,621	5,272
Investment income	4	6,007	-	6,007	5,856
Other income		1,630	-	1,630	2,084
<b>Total</b>		<b>50,065</b>	<b>14,272</b>	<b>64,337</b>	<b>64,034</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	1,933	-	1,933	3,041
<b>Charitable activities</b>					
Advancement of religion	6	39,342	4,786	44,128	48,495
Burial costs		-	6,323	6,323	6,375
Kol Nidre Fund		-	3,603	3,603	1,517
Board of Deputies		-	160	160	150
Pardubice Scroll		-	-	-	5,801
<b>Total</b>		<b>41,275</b>	<b>14,872</b>	<b>56,147</b>	<b>65,379</b>
Net gains/(losses) on investments		(765)	4,534	3,769	7,821
<b>NET INCOME</b>		<b>8,025</b>	<b>3,934</b>	<b>11,959</b>	<b>6,476</b>
Transfers between funds	14	6,258	(6,258)	-	-
Net movement in funds		14,283	(2,324)	11,959	6,476
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		570,228	75,832	646,060	639,584
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>584,511</b>	<b>73,508</b>	<b>658,019</b>	<b>646,060</b>

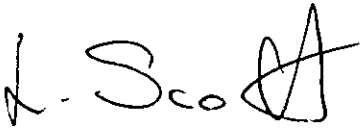
The notes form part of these financial statements

**NEWCASTLE REFORM SYNAGOGUE**

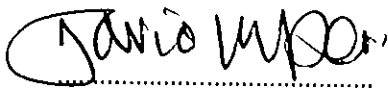
**BALANCE SHEET  
31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	240,041	-	240,041	235,619
Investments	10	20,328	50,811	71,139	66,443
		<u>260,369</u>	<u>50,811</u>	<u>311,180</u>	<u>302,062</u>
<b>CURRENT ASSETS</b>					
Stocks	11	300	-	300	300
Debtors	12	29,307	406	29,713	32,388
Cash at bank and in hand		329,226	27,531	356,757	350,434
		<u>358,833</u>	<u>27,937</u>	<u>386,770</u>	<u>383,122</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(34,691)	(5,240)	(39,931)	(39,124)
<b>NET CURRENT ASSETS</b>					
		<u>324,142</u>	<u>22,697</u>	<u>346,839</u>	<u>343,998</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>584,511</u>	<u>73,508</u>	<u>658,019</u>	<u>646,060</u>
<b>NET ASSETS</b>					
		<u>584,511</u>	<u>73,508</u>	<u>658,019</u>	<u>646,060</u>
<b>FUNDS</b>					
Unrestricted funds	14			584,511	570,228
Restricted funds				73,508	75,832
<b>TOTAL FUNDS</b>					
				<u>658,019</u>	<u>646,060</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:



.....  
Mrs L Scott - Trustee



.....  
Mr D Luper - Trustee

The notes form part of these financial statements

## NEWCASTLE REFORM SYNAGOGUE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements have been prepared on a going concern basis on the ground that current and future sources of funding or support will be more than adequate for the charity's needs. The Trustees have considered a period of 12 months from the balance sheet date and consider no further disclosures relating to the charity's ability to continue as a going concern need to be made.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial accounts are prepared in Sterling (£).

The financial accounts are rounded to the nearest £1.

##### **Significant estimates and judgements**

The preparation of the financial statements requires the Trustees to make judgements and estimates. The main areas where such judgements and estimates are made are in respect of recognition of income.

The charity has applied the following accounting policies:

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% straight line basis
Leasehold prayer house	- 2% straight line basis
Religious assets	- 2% straight line basis
Fixtures and fittings	- 15% on reducing balance

##### **Stocks**

Stock consists of purchased goods for resale. Stocks are valued at lower of cost and net realisable value. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

## NEWCASTLE REFORM SYNAGOGUE

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1. ACCOUNTING POLICIES - continued

##### Taxation

As a charity, Newcastle Reform Synagogue is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### Fixed asset investments

Investments are stated in the accounts at market value. Changes in value are taken to the Statement of Financial Activities.

#### 2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	1,730	4,200
Gift aid	6,453	6,085
Legacies	2,000	-
Grants	1,475	1,296
Subscriptions	30,371	25,819
Burial scheme	4,393	4,114
Kol Nidre appeal	5,566	2,775
Board of Deputies	91	183
Pardubice Scroll	-	750
Accessibility fund	-	5,600
	<u>52,079</u>	<u>50,822</u>

Grants received, included in the above, are as follows:

	2020	2019
	£	£
Government grant	<u>1,475</u>	<u>1,296</u>

**NEWCASTLE REFORM SYNAGOGUE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**3. OTHER TRADING ACTIVITIES**

	2020	2019
	£	£
Sale of religious items	67	123
Social events	1,037	926
Guild income	320	1,820
Social action fund	3,197	2,403
	<u>4,621</u>	<u>5,272</u>

**4. INVESTMENT INCOME**

	2020	2019
	£	£
Dividends received	927	1,088
Deposit account interest	5,080	4,768
	<u>6,007</u>	<u>5,856</u>

**5. RAISING FUNDS**

**Raising donations and legacies**

	2020	2019
	£	£
Misc expenses - Guild	175	2,908
Purchase of religious items for sale	18	133
Support costs	1,740	-
	<u>1,933</u>	<u>3,041</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Advancement of religion	27,910	16,218	44,128
Burial costs	6,323	-	6,323
Kol Nidre Fund	3,603	-	3,603
Board of Deputies	160	-	160
	<u>37,996</u>	<u>16,218</u>	<u>54,214</u>

**NEWCASTLE REFORM SYNAGOGUE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**7. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Raising donations and legacies	-	1,740	1,740
Advancement of religion	12,650	3,568	16,218
	<u>12,650</u>	<u>5,308</u>	<u>17,958</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

No members of the management committee received any remuneration during the year.

**Trustees' expenses**

During the year £nil (2019: £nil) was reimbursed to Trustees for expenses incurred in the course of their duties.

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Leasehold prayer house £	Religious assets £	Fixtures and fittings £	Totals £
<b>COST</b>					
At 1 January 2020	251,041	26,259	73,980	120,000	471,280
Additions	13,880	-	-	-	13,880
At 31 December 2020	<u>264,921</u>	<u>26,259</u>	<u>73,980</u>	<u>120,000</u>	<u>485,160</u>
<b>DEPRECIATION</b>					
At 1 January 2020	109,600	11,552	8,878	105,631	235,661
Charge for year	5,298	525	1,480	2,155	9,458
At 31 December 2020	<u>114,898</u>	<u>12,077</u>	<u>10,358</u>	<u>107,786</u>	<u>245,119</u>
<b>NET BOOK VALUE</b>					
At 31 December 2020	<u>150,023</u>	<u>14,182</u>	<u>63,622</u>	<u>12,214</u>	<u>240,041</u>
At 31 December 2019	<u>141,441</u>	<u>14,707</u>	<u>65,102</u>	<u>14,369</u>	<u>235,619</u>

In 2010 the synagogues fixed assets including fixtures and fittings, Torah Scrolls and silverware were revalued independently for insurance purposes. This has resulted in the religious assets being valued at £73,980, an increase of £53,980, and the fixtures and fittings being valued at £118,503, an increase of £58,180. Moreover, additions subsequent to this date have been recorded at cost of £1,497, therefore the total of fixtures and fittings cost stands at £120,000.

The trustees are not aware of any material changes since the last revaluation.

The Synagogue also has to insure the Torah Scroll 2 which belongs to the Czech Memorial Trust No 831.

**NEWCASTLE REFORM SYNAGOGUE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**10. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2020	66,443
Additions	927
Revaluations	3,769
	<u>71,139</u>
At 31 December 2020	<u>71,139</u>
<b>NET BOOK VALUE</b>	
At 31 December 2020	<u>71,139</u>
At 31 December 2019	<u>66,443</u>

There were no investment assets outside the UK.

**11. STOCKS**

	2020 £	2019 £
Stocks	<u>300</u>	<u>300</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Trade debtors	22,225	25,421
Gift aid recoverable	6,431	6,230
Prepayments and accrued income	1,057	737
	<u>29,713</u>	<u>32,388</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Trade creditors	2,052	5,920
Deferred income	29,992	31,138
Accrued expenses	7,887	2,066
	<u>39,931</u>	<u>39,124</u>

NEWCASTLE REFORM SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020

14. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	332,273	17,483	(7,622)	342,134
Building reserve fund	141,441	(5,298)	13,880	150,023
Prayer House Reserve Fund	14,707	(525)	-	14,182
Capital Revaluation Reserve	81,807	(3,635)	-	78,172
	<u>570,228</u>	<u>8,025</u>	<u>6,258</u>	<u>584,511</u>
<b>Restricted funds</b>				
Burial scheme fund	66,971	2,604	-	69,575
Kol Nidre appeal fund	-	1,963	-	1,963
Board of Deputies fund	193	25	-	218
Siddur income fund	719	50	-	769
Social Action Fund	1,691	(708)	-	983
Accessibility Fund	6,258	-	(6,258)	-
	<u>75,832</u>	<u>3,934</u>	<u>(6,258)</u>	<u>73,508</u>
<b>TOTAL FUNDS</b>	<u>646,060</u>	<u>11,959</u>	<u>-</u>	<u>658,019</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	50,065	(31,817)	(765)	17,483
Building reserve fund	-	(5,298)	-	(5,298)
Prayer House Reserve Fund	-	(525)	-	(525)
Capital Revaluation Reserve	-	(3,635)	-	(3,635)
	<u>50,065</u>	<u>(41,275)</u>	<u>(765)</u>	<u>8,025</u>
<b>Restricted funds</b>				
Burial scheme fund	4,393	(6,323)	4,534	2,604
Kol Nidre appeal fund	5,566	(3,603)	-	1,963
Board of Deputies fund	185	(160)	-	25
Siddur income fund	50	-	-	50
Social Action Fund	4,078	(4,786)	-	(708)
	<u>14,272</u>	<u>(14,872)</u>	<u>4,534</u>	<u>3,934</u>
<b>TOTAL FUNDS</b>	<u>64,337</u>	<u>(56,147)</u>	<u>3,769</u>	<u>11,959</u>

**NEWCASTLE REFORM SYNAGOGUE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
<b>Unrestricted funds</b>				
General fund	326,758	7,210	(1,695)	332,273
Building reserve fund	146,462	(5,021)	-	141,441
Prayer House Reserve Fund	15,232	(525)	-	14,707
Capital Revaluation Reserve	85,732	(3,925)	-	81,807
	<u>574,184</u>	<u>(2,261)</u>	<u>(1,695)</u>	<u>570,228</u>
<b>Restricted funds</b>				
Burial scheme fund	60,705	6,266	-	66,971
Kol Nidre appeal fund	1,380	1,258	(2,638)	-
Board of Deputies fund	160	33	-	193
Siddur income fund	719	-	-	719
Pardubice Scroll	1,376	(5,051)	3,675	-
Social Action Fund	1,060	631	-	1,691
Accessibility Fund	-	5,600	658	6,258
	<u>65,400</u>	<u>8,737</u>	<u>1,695</u>	<u>75,832</u>
<b>TOTAL FUNDS</b>	<u>639,584</u>	<u>6,476</u>	<u>-</u>	<u>646,060</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	48,093	(40,293)	(590)	7,210
Building reserve fund	-	(5,021)	-	(5,021)
Prayer House Reserve Fund	-	(525)	-	(525)
Capital Revaluation Reserve	-	(3,925)	-	(3,925)
	<u>48,093</u>	<u>(49,764)</u>	<u>(590)</u>	<u>(2,261)</u>
<b>Restricted funds</b>				
Burial scheme fund	4,230	(6,375)	8,411	6,266
Kol Nidre appeal fund	2,775	(1,517)	-	1,258
Board of Deputies fund	183	(150)	-	33
Pardubice Scroll	750	(5,801)	-	(5,051)
Social Action Fund	2,403	(1,772)	-	631
Accessibility Fund	5,600	-	-	5,600
	<u>15,941</u>	<u>(15,615)</u>	<u>8,411</u>	<u>8,737</u>
<b>TOTAL FUNDS</b>	<u>64,034</u>	<u>(65,379)</u>	<u>7,821</u>	<u>6,476</u>

NEWCASTLE REFORM SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	326,758	24,693	(9,317)	342,134
Building reserve fund	146,462	(10,319)	13,880	150,023
Prayer House Reserve Fund	15,232	(1,050)	-	14,182
Capital Revaluation Reserve	85,732	(7,560)	-	78,172
	<u>574,184</u>	<u>5,764</u>	<u>4,563</u>	<u>584,511</u>
<b>Restricted funds</b>				
Burial scheme fund	60,705	8,870	-	69,575
Kol Nidre appeal fund	1,380	3,221	(2,638)	1,963
Board of Deputies fund	160	58	-	218
Siddur income fund	719	50	-	769
Pardubice Scroll	1,376	(5,051)	3,675	-
Social Action Fund	1,060	(77)	-	983
Accessibility Fund	-	5,600	(5,600)	-
	<u>65,400</u>	<u>12,671</u>	<u>(4,563)</u>	<u>73,508</u>
<b>TOTAL FUNDS</b>	<u>639,584</u>	<u>18,435</u>	<u>-</u>	<u>658,019</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	98,158	(72,110)	(1,355)	24,693
Building reserve fund	-	(10,319)	-	(10,319)
Prayer House Reserve Fund	-	(1,050)	-	(1,050)
Capital Revaluation Reserve	-	(7,560)	-	(7,560)
	<u>98,158</u>	<u>(91,039)</u>	<u>(1,355)</u>	<u>5,764</u>
<b>Restricted funds</b>				
Burial scheme fund	8,623	(12,698)	12,945	8,870
Kol Nidre appeal fund	8,341	(5,120)	-	3,221
Board of Deputies fund	368	(310)	-	58
Siddur income fund	50	-	-	50
Pardubice Scroll	750	(5,801)	-	(5,051)
Social Action Fund	6,481	(6,558)	-	(77)
Accessibility Fund	5,600	-	-	5,600
	<u>30,213</u>	<u>(30,487)</u>	<u>12,945</u>	<u>12,671</u>
<b>TOTAL FUNDS</b>	<u>128,371</u>	<u>(121,526)</u>	<u>11,590</u>	<u>18,435</u>

## NEWCASTLE REFORM SYNAGOGUE

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

#### 14. MOVEMENT IN FUNDS - continued

##### Designated deposits

###### **Building Reserve**

The building reserve fund has been established to provide for the synagogue building at The Croft, Newcastle upon Tyne and represents building cost less depreciation.

###### **Prayer House**

The prayer house reserve fund provides for the building at Preston Cemetery, North Shields and represents building costs less depreciation.

###### **Capital Revaluation Reserve**

The capital revaluation reserve represents the re-valued amount of other fixed assets, together with monies donated to help fund future expenditure.

The above funds have been included separately under General funds as they represent funds allocated for accounting purposes and do not represent realised profits for general use.

##### Restricted funds

###### **Burial Scheme**

The burial scheme fund represents contributions towards members' burial costs within the rules of the fund.

###### **Siddur income**

The Siddur Income Fund holds money donated for future purchase of prayer books.

###### **Board of Deputies**

This represents donations made by Synagogue Members to the Board of Deputies of British Jews.

###### **Kol Nidre Fund**

This represents the money collected for the annual Kol Nidre Appeal. Each year the community is invited to support two nominated charities in addition to offering a donation to the Synagogue. There is no balance on the Kol Nidre Fund at the year end, as the amount remaining following distributions to the nominated charities, has been transferred into the Accessibility Fund as detailed below.

###### **Pardubice Scroll**

Newcastle Reform Synagogue has one of the Pardubice Scrolls on loan from the Czech Scrolls Memorial Trust. The Pardubice Scroll Fund holds money donated by the community for repair of this scroll.

###### **Social Action Fund**

This fund was set up to financially support the work of NRS's Social Action Group. The Social Action Group (SAG) was established in November 2018 following the Synagogue's wish to be more engaged in aiding asylum seekers and refugees locally. Membership of SAG is open to all members of the Synagogue. The Social Action Fund provides a means for those Synagogue members who wish to contribute financially to SAG's work with its adopted charities.

###### **Accessibillty Fund**

Newcastle Reform Synagogue wishes to improve accessibility within our building for members and visitors. This Fund holds a legacy and money donated by the community towards financing a project to modify toilet facilities for those who experience disabilities. This was utilised in the year.

**NEWCASTLE REFORM SYNAGOGUE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**14. MOVEMENT IN FUNDS - continued**

**Transfers between funds**

A transfer was made between the Accessibility Fund and the General Fund, to recognise the cost of fixed assets purchased by the Accessibility Fund and to show this fund as having been fully spent. A transfer of £13,880 was made between the General Fund and the Building Reserve Fund to correctly show the cost of the toilet block works as a fixed asset on the Building Reserve Fund.

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020.

**16. ULTIMATE CONTROLLING PARTY**

The ultimate controlling party of the synagogue is considered to be the Council of the synagogue.

**17. BURIAL SCHEME FUND**

Included in the Detailed Statement of Financial Activities are the following transactions which relate to the burial scheme:

	<b>2020</b>	2019
Income	<b>4,393</b>	4,114
Expenditure	<b>(6,323)</b>	(6,375)
Bank interest	-	116
Realised gain/ (Loss) on	<b>4,534</b>	8,411
	-----	-----
Surplus / (Deficit)	<b>2,604</b>	(6,266)
	=====	=====

Assets held by the charity for the purpose of the Burial Scheme Fund:

	<b>2020</b>	2019
Cash at bank	<b>22,504</b>	24,522
CCLA Investments	<b>50,811</b>	46,277
Deferred income	<b>(3,740)</b>	(3,828)
	-----	-----
	<b>69,575</b>	66,971
	=====	=====

**18. GUILD ACCOUNTS**

Included in the Detailed Statement of Financial Activities are the following transactions which relate to the guild accounts:

	<b>2020</b>	2019
Income	<b>320</b>	2,230
Expenditure	<b>(175)</b>	(3,056)
	-----	-----
Surplus/(Deficit)	<b>145</b>	826
	=====	=====

**NEWCASTLE REFORM SYNAGOGUE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,730	4,200
Gift aid	6,453	6,085
Legacies	2,000	-
Grants	1,475	1,296
Subscriptions	30,371	25,819
Burial scheme	4,393	4,114
Kol Nidre appeal	5,566	2,775
Board of Deputies	91	183
Pardubice Scroll	-	750
Accessibility fund	-	5,600
	<u>52,079</u>	<u>50,822</u>
<b>Other trading activities</b>		
Sale of religious items	67	123
Social events	1,037	926
Guild income	320	1,820
Social action fund	3,197	2,403
	<u>4,621</u>	<u>5,272</u>
<b>Investment Income</b>		
Dividends received	927	1,088
Deposit account interest	5,080	4,768
	<u>6,007</u>	<u>5,856</u>
<b>Other income</b>		
NRS news advertising	1,150	1,200
School visits	480	884
	<u>1,630</u>	<u>2,084</u>
<b>Total incoming resources</b>	<b>64,337</b>	<b>64,034</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Misc expenses - Guild	175	2,908
Purchase of religious items for sale	18	133
	<u>193</u>	<u>3,041</u>
<b>Charitable activities</b>		
Sundries	220	263
Carried forward	220	263

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**NEWCASTLE REFORM SYNAGOGUE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
<b>Charitable activities</b>		
Brought forward	220	263
Pardubice Scroll	-	5,801
MRJ levy	2,582	3,514
Burial scheme expenses	6,323	6,375
Kol Nidre appeal	3,603	1,517
Board of Deputies levy	160	150
Social events	4,786	2,659
Rabbi Service Fees	10,170	10,935
Membership adjustments	694	-
Freehold property depreciation	5,298	5,021
Prayer house depreciation	525	525
Religious assets depreciation	1,480	1,480
Fixtures and Fittings depreciation	2,155	2,535
	<u>37,996</u>	<u>40,775</u>
<b>Support costs</b>		
<b>Management</b>		
Insurance	3,953	3,632
Light and heat	1,663	1,292
Postage and stationery	1,299	973
Sundries	599	33
Training costs	150	706
Repairs and renewals	3,664	6,747
Cleaning and gardening	1,322	2,925
	<u>12,650</u>	<u>16,308</u>
<b>Governance costs</b>		
Accountancy and legal fees	5,308	5,255
	<u>56,147</u>	<u>65,379</u>
<b>Total resources expended</b>		
	<u>56,147</u>	<u>65,379</u>
<b>Net income/(expenditure) before gains and losses</b>	<b>8,190</b>	<b>(1,345)</b>
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	3,769	7,821
	<u>3,769</u>	<u>7,821</u>
<b>Net Income</b>	<b>11,959</b>	<b>6,476</b>
	<u>11,959</u>	<u>6,476</u>

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