

# THANET AND DISTRICT REFORM JEWISH SYNAGOGUE

England & Wales · Charity number 294859

## Details

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Other names	THANET AND DISTRICT REFORM JEWISH COMMUNITY
Status	Registered
Legal form	Other
Registered	1986-07-25
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	THANET & DISTRICT REFORM SYNAGOGUE 293a Margate Road Ramsgate CT12 6TE
Phone	01843851164
Email	<a href="mailto:enquiries@tdrs.org.uk">enquiries@tdrs.org.uk</a>
Website	<a href="http://www.tdrs.org.uk">www.tdrs.org.uk</a>

## Activities

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**Objects:** TO ADVANCE LITERAL AND PROGRESSIVE JUDAISM, TO PROMOTE THE EDUCATION OF JEWISH CHILDREN IN THE JEWISH RELIGION AND CULTURE, TO PROVIDE AND MAINTAIN A PLACE OF WORSHIP AND TO ARRANGE AND CONDUCT RELIGIOUS SERVICES AND FOR SUCH OTHER CHARITABLE PURPOSES AS ARE RECOGNISED BY THE LAWS OF ENGLAND AND WALES.

**Activities:** The objects of the Synagogue are to provide and maintain a Synagogue for the purposes of public worship and of advancing religious, educational and charitable activities.

## Classification

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- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

## Geography

- Kent

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£37,167	£39,761	-	-
2023-12-31	£66,435	£48,395	-	-
2022-12-31	£30,057	£30,600	-	-
2021-12-31	£28,236	£31,870	-	-
2020-12-31	£49,491	£26,952	-	-

## Trustees

Name	Role	Appointed
<b>Dr HELENE S COHEN</b>	Chair	
Adam Clifford		2026-05-31
Benna-Jayne Goldman		2024-06-09
Devorah Shapiro-Cheal		2026-05-31
<b>IAN MICHAEL SMILER</b>		
IAN SMILER		2003-12-01
SALLY ROTH		2012-09-07
<b>SIMON EDWARD ALEXANDER WOLFE</b>		
Shelley Shocolinsky-Dwyer		2025-05-11
Zoe Claire Jacobs		2025-05-11

**THANET AND DISTRICT REFORM JEWISH SYNAGOGUE**

England & Wales - Charity number 294859

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# Accounts

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**THANET AND DISTRICT REFORM SYNAGOGUE**

**REPORT AND ACCOUNTS**

**For the year ended 31 December 2024**

# THANET AND DISTRICT REFORM SYNAGOGUE

## INDEX

For the year ended 31 December 2024

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**THANET AND DISTRICT REFORM SYNAGOGUE**

**SYNAGOGUE INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**The Synagogue Council (Board of Trustees)**

Elected or co-opted during  
part or all of the year

Helene Cohen	Chair (Appointed June 2024, Vice Chair prior)
Laurence Ray	Vice Chair (Appointed June 2024, Chair prior)
Benna-Jayne Goldman	Hon Secretary (Appointed June 2024)
Ian Smiler	Hon Treasurer
Simon Wolfe	
Sally Roth	
James Breslaw	
Lynn Matthews	
Katie Blythe	(Resigned June 2024)
Jennifer Leigh	(Appointed June 2024)

**Address** 293a Margate Road  
Ramsgate  
Kent  
CT12 6TE

**Charity Commission Number** 294859

**Independent Examiner** Mr S J Wren FCCA  
Accountancy Matters (Kent) Ltd  
The Marlowe Innovation Centre  
Marlowe Way  
Ramsgate  
Kent  
CT12 6FA

**Bankers** Barclays Bank Plc  
13 Queen Street  
Ramsgate  
Kent  
CT11 9DZ

# THANET AND DISTRICT REFORM SYNAGOGUE

## REPORT OF THE SYNAGOGUE COUNCIL

For the year ended 31 December 2024

The Synagogue Council presents its report together with the Accounts for the year ended 31 December 2024.

### LEGAL STATUS

The Congregation of the Thanet & District Reform Synagogue is a charity registered with the Charity Commissioners for England and Wales and is governed by its Constitution adopted on 26 March 2000 last amended 29 March 2015.

### OBJECTS

The objects of the Synagogue are to provide and maintain a Synagogue for the purposes of public worship and of advancing religious, educational and charitable activities. The Public Benefit has been detailed in the Review of Progress on page 4.

### THE SYNAGOGUE COUNCIL

The Synagogue Council comprises the members of the Synagogue who have the general control and management of the administration of the Synagogue and are the Trustees of the Synagogue. Members of the Synagogue Council are appointed under the Constitution of the Synagogue.

### RESPONSIBILITIES OF THE SYNAGOGUE COUNCIL

The Constitution requires the Synagogue Council to prepare Accounts for each financial year which gives a true and fair view of the state of affairs of the Synagogue and the surplus or deficit of the Synagogue for the period covered by the Accounts. In preparing such accounts the Synagogue Council are required to:

Select suitable accounting policies and apply them consistently.

Make judgments and estimates that are reasonable and prudent.

State whether applicable accounting standards have been followed, subject to any material departures, which must be disclosed and explained in the accounts.

Prepare the accounts on a going concern basis unless it is inappropriate to do so. The Synagogue Council are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the Synagogue. The Synagogue Council are also responsible for safeguarding the assets of the Synagogue and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### RESERVES POLICY

It is anticipated that future income will continue at a level to support expenditure and any reserves will be controlled by the Trustees. As at 31 December 2024 funds stood at £263,852 (2023 £266,446).

# THANET AND DISTRICT REFORM SYNAGOGUE

## REPORT OF THE SYNAGOGUE COUNCIL

For the year ended 31 December 2024

### REVIEW OF PROGRESS

During 2024 the Synagogue held services for public worship on a regular basis, including additional special services for the High Holy Days and other festivals. Fund-raising and social events were held throughout the year to help towards Synagogue finances and to foster a spirit of community. Our community care programme "Chesed" continued with additional strength at a time of great need. Our other links with our members and friends also continued as before, these being regular (e)mailshots, newsletter "Etz Chaim", "What's On" mailshots and our website, [www.tdrs.org.uk](http://www.tdrs.org.uk).

Services and religious based activities including monthly Erev Shabbat Family Services, Simchat Torah, Purim and Chanukah celebrations, etc, were all well supported. Attendance at our Cheder has continued to increase and brought in new members to the Synagogue. Furthermore, we look forwards to several students celebrating their Bar/Bat Mitzvahs later on in 2025.

In the wider community Rabbi Cohen participated in various Holocaust Memorial Day events including a service at Canterbury Cathedral and the Mayor of Ramsgate's National Holocaust Day event in Thanet. Rabbi Cohen has fostered close links with leadership of civic and other faith communities and in what has been a difficulty year ensured that the Jewish community is represented. Rabbi Cohen has also continued to host the ever-popular school visits to the Synagogue premises.

We remain affiliated to the Movement for Reform Judaism and continue to with representation at both the Board of Deputies and local Kent Police IPAG meetings. Through our annual Kol Nidre Appeal we supported a national Jewish cancer support charity and an intercommunity charity based in Israel.

In the year we have continued to develop our outdoor spaces and received a generous donation that will enable us to build a new Succah for this year. Also into 2025, Council will be looking at ways to incorporate new membership categories within the constitutional framework. This will benefit the community with a wider engagement of people towards community affairs.

I took over as Chair at the summer AGM and want to express thanks to Laurence Ray who unexpectedly became Chair before me at a time of need.

Finally, I mention that 2025 will be the 40<sup>th</sup> anniversary following the founding of this Synagogue and there will be a series of events through the year in celebration.

### ACCOUNTS

The Synagogue's accounts appear on pages 6 - 14 of this report.

**By order of the Synagogue Council**

Helene Cohen – Chair

Dated:

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**THANET AND DISTRICT REFORM SYNAGOGUE**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024, which are set out on pages 6 to 14.

**Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts as carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the 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 which give me cause to believe that in, any material respect:

1. accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts do not accord with the accounting 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 requirements 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.

S J Wren FCCA  
Accountancy Matters (Kent) Limited  
Chartered Certified Accountants  
The Marlowe Innovation Centre,  
Marlowe Way  
Ramsgate  
Kent CT16 6FA

Dated

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Income</b>					
<i>Donations :</i>					
Donations	14	1,963	1,434	3,397	8,193
Gift Aid Claim		434	354	788	442
Building Improvements Grant		-	-	-	14,000
<i>Charitable activities :</i>					
Burial Grant & Levy	5	-	5,976	5,976	14,249
Subscriptions		20,546	-	20,546	18,783
Gift Aid Claim		3,184	-	3,184	3,611
<i>Other trading activities :</i>					
Community Fund Raising Income	2	1,297	1,815	3,112	2,602
Gift Aid Claim		3	-	3	-
Bank Interest		161	-	161	77
Insurance Claim		-	-	-	4,478
<b>Total Income</b>		<u>27,588</u>	<u>9,579</u>	<u>37,167</u>	<u>66,435</u>
<b>Expenditure</b>					
<i>Raising funds :</i>					
Community Fund Raising Costs	2	1,187	-	1,187	522
<i>Charitable activities :</i>					
Services	3	3,478	-	3,478	3,093
Religion School	4	1,041	-	1,041	323
Burial Expenses	5	119	5,976	6,095	14,251
Community Development	7	9,495	-	9,495	8,992
Sefer Torah Repairs		-	-	-	2,608
Depreciation	10	4,128	-	4,128	3,853
Other Charitable Expenses	6	1,313	3,453	4,766	4,193
Support Costs	8	9,480	91	9,571	10,560
<b>Total Charitable Expenditure</b>		<u>29,054</u>	<u>9,520</u>	<u>38,574</u>	<u>47,873</u>
<b>Total Expenditure</b>		<u>30,241</u>	<u>9,520</u>	<u>39,761</u>	<u>48,395</u>
<b>Net (Expenses)/Income for the year</b>		<u>(2,653)</u>	<u>59</u>	<u>(2,594)</u>	<u>18,040</u>
<b>Transfer Between Funds</b>		97	(97)	-	-
<b>Balance brought forward 1 January 2024</b>		261,991	4,455	266,446	248,406
<b>Balance carried forward 31 December 2024</b>		<u>259,435</u>	<u>4,417</u>	<u>263,852</u>	<u>266,446</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed Assets</b>	10		254,438		257,194
<b>Current Assets</b>					
Debtors & Prepayments	11	4,007		20,924	
Cash at Bank		7,356		9,235	
Cash in Hand		76		126	
		<u>11,439</u>		<u>30,285</u>	
<b>Current Liabilities</b>					
Creditors	12	<u>2,025</u>		<u>21,034</u>	
			<u>9,414</u>		<u>9,252</u>
<b>Net Assets</b>	13		<u><u>263,852</u></u>		<u><u>266,446</u></u>
<b>Funds of the Charity</b>	14				
Unrestricted Funds			259,435		261,991
Restricted Funds					
Kol Nidre Appeal			-		-
Other Events			-		-
Sonny Herman Memorial Fund			549		581
Garden Fund			756		847
Building Improvements Fund			750		-
Burial Fund			-		97
MRJ Youth Community Award			128		128
Sefer Torah Fund			2,234		2,222
Prayer Book Fund			-		580
			<u><u>263,852</u></u>		<u><u>266,446</u></u>

These accounts were approved and signed for issue by the trustees on

Helene Cohen - Trustee & Chair

Ian Smiler - Trustee & Hon Treasurer

# THANET AND DISTRICT REFORM SYNAGOGUE

## NOTES TO THE ACCOUNTS

For the year ended 31 December 2024

### 1. ACCOUNTING POLICIES

#### Accounting Convention

The accounts have been prepared under the historical cost convention and in accordance with the 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).

#### Subscriptions

Subscriptions are accounted for net of the burial scheme levy and after making allowances for any subscriptions reduced through financial hardship.

#### Donations

Donations are accounted for on the earlier of the year in which they are pledged or received.

#### Functions

Functions are accounted for on a net profit basis that represents gross receipts less expense directly attributable to the event.

#### Income Tax Repayments

Credit has been taken in respect of available income tax payments on Gift Aid for subscriptions and donations received in the year.

#### Interest Received

Interest received is accounted for on the basis of amounts actually or due to be credited to interest bearing accounts in the year.

#### Depreciation

Assets are depreciated on a straight-line basis, at rates calculated to write off the cost, less estimated residual values over the life of the asset. The Freehold Property (excluding improvements), Sefer Torah Scroll and silverware have not been depreciated as the Trustees are of the opinion that there has been no diminution in value below cost.

The rates utilised in these accounts are as follows:

Furniture	20% per annum
Fixtures & Fittings	20% per annum
Freehold Improvements	2% per annum

#### Expenditure

All expenditure is accounted for on an accruals basis and includes VAT where applicable. Resources expended are shown as:

Charitable expenditure - comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including governance costs (costs associated with meeting the constitutional and statutory requirements of the charity and includes the Independent Examiner's fee).

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
<b>2 COMMUNITY FUND RAISING ACTIVITIES</b>				
Kol Nidre Appeal	-	635	635	570
Prayer Books	509	-	509	245
Festivals	172	-	172	274
Newsletter Subscription	-	-	-	35
Newsletter Advertising	-	-	-	-
Fund Raising Social Events	514	-	514	596
Other Events	102	1,180	1,282	882
	<u>1,297</u>	<u>1,815</u>	<u>3,112</u>	<u>2,602</u>
Deduct:				
Prayer Books	367	-	367	117
Newsletter Costs	787	-	787	346
Other Events Costs	33	-	33	59
	<u>1,187</u>	<u>-</u>	<u>1,187</u>	<u>522</u>
	<u>110</u>	<u>1,815</u>	<u>1,925</u>	<u>2,080</u>
<b>3 SERVICES</b>				
Rabbinical Attendances	2,965	-	2,965	2,851
High Holy Day Expenses	-	-	-	-
Shabbat & Festival Costs	446	-	446	242
Other Expenses	67	-	67	-
	<u>3,478</u>	<u>-</u>	<u>3,478</u>	<u>3,093</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
<b>4 RELIGION SCHOOL</b>				
Teaching Expenses	832	-	832	300
Books & Stationery	209	-	209	23
	<u>1,041</u>	<u>-</u>	<u>1,041</u>	<u>323</u>
<b>5 BURIAL INCOME &amp; EXPENDITURE</b>				
Subscription Levy	-	2,788	2,788	-
Member's Payment for Burial	-	-	-	230
Burial Grant	-	3,188	3,188	14,019
	<u>-</u>	<u>5,976</u>	<u>5,976</u>	<u>14,249</u>
Deduct:				
Burial Society Premium	119	2,788	2,907	-
Service Costs	-	-	-	230
Funeral Expenses	-	3,188	3,188	14,021
	<u>119</u>	<u>5,976</u>	<u>6,095</u>	<u>14,251</u>
	<u>(119)</u>	<u>-</u>	<u>(119)</u>	<u>(2)</u>
<b>6 CHARITABLE EXPENSES</b>				
Movement for Reform Judaism	896	-	896	806
Kol Nidre Appeal	-	635	635	1,120
Donations	75	1,212	1,287	2,050
Prayer Books	-	1,606	1,606	-
General Charitable Activities	342	-	342	217
	<u>1,313</u>	<u>3,453</u>	<u>4,766</u>	<u>4,193</u>
<b>7 COMMUNITY DEVELOPMENT</b>				
Rabbinical Consultancy	9,414	-	9,414	8,944
Inter Community Liaison	82	-	82	48
	<u>9,495</u>	<u>-</u>	<u>9,495</u>	<u>8,992</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
<b>8 SUPPORT COSTS</b>				
Building & Contents Insurance	2,530	-	2,530	2,359
Cleaning & Hygiene	95	-	95	540
Light & Heat	2,115	-	2,115	3,797
Water Rates	223	-	223	173
Postage	-	-		19
Stationery	101	-	101	-
Computer Costs	399	-	399	396
Telephone & Internet	1,045	-	1,045	1,201
Building Repairs	1,829	-	1,829	1,145
Synagogue Maintenance	70	91	161	232
Travel	232	-	232	33
Bank & Credit Card Charges	6	-	6	8
Other Expenses	235	-	235	57
<i>Governance costs :</i>				
Independent Examiner's Fees	600	-	600	600
	<u>9,480</u>	<u>91</u>	<u>9,571</u>	<u>10,560</u>

**9 TRUSTEE REMUNERATION**

During the year no trustee received any remuneration. Rabbi Cliff Cohen is the spouse of a trustee and was paid a total of £13,247.70 (2023 - £12,180.40) for Rabbinical attendances, consultancy, community liaison, and works with the Synagogue's Newsletter. At the year-end, £990.10 (2023 - £745.28) was owed to Rabbi Cohen. Helene Cohen was absent from meetings whenever financial issues regarding Rabbi Cohen were discussed. Trustees were reimbursed for incidental travel costs whilst undertaking their duties on behalf of the Charity.

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**10 FIXED ASSETS**

	Freehold Building £	Furniture, Fixtures & Fittings £	Sefer Torah & Silverware £	Total £
<b>Cost</b>				
As at 1 January 2023	243,152	22,802	16,550	282,504
Additions	-	1,372	-	1,372
Disposals	-	-	-	-
As at 31 December 2024	<u>243,152</u>	<u>24,174</u>	<u>16,550</u>	<u>283,876</u>
<b>Depreciation</b>				
As at 1 January 2023	5,311	19,998	-	25,309
Charge for the year	2,909	1,219	-	4,128
Disposals	-	-	-	-
As at 31 December 2024	<u>8,220</u>	<u>21,217</u>	<u>-</u>	<u>29,437</u>
<b>Net book value</b>				
As at 31 December 2024	<u>234,932</u>	<u>2,958</u>	<u>16,550</u>	<u>254,438</u>
As at 31 December 2023	<u>237,841</u>	<u>2,804</u>	<u>16,550</u>	<u>257,194</u>

Two Sefer Torah Scrolls are on permanent loan to the Synagogue and are therefore not included in Fixed Assets.

	2024 £	2023 £
<b>11 DEBTORS &amp; PREPAYMENTS</b>		
Members & Debtors	1,043	14,206
Gift Aid Claim	1,999	2,016
Burial Grant Receivable	-	3,717
Prepayments	965	985
	<u>4,007</u>	<u>20,924</u>
<b>12 CREDITORS</b>		
Sundry Creditors	185	19,076
Accruals	1,840	1,958
	<u>2,025</u>	<u>21,034</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**13 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Tangible Fixed Assets</b>	<b>Current Assets</b>	<b>Current Liabilities</b>	<b>Total</b>
	£	£	£	£
<b>Unrestricted</b>				
General Fund	254,438	7,022	(2,025)	259,435
<b>Restricted</b>				
Kol Nidre Appeal	-	-	-	-
Sonny Herman Memorial Fund	-	549	-	549
Garden Fund	-	756	-	756
Burial Fund	-	-	-	-
Building Improvements Fund	-	750	-	750
MRJ Youth Community Award	-	128	-	128
Sefer Torah Fund	-	2,234	-	2,234
Prayer Book Fund	-	-	-	-
	<u>254,438</u>	<u>11,439</u>	<u>(2,025)</u>	<u>263,852</u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PREVIOUS YEAR**

	<b>Tangible Fixed Assets</b>	<b>Current Assets</b>	<b>Current Liabilities</b>	<b>Total</b>
	£	£	£	£
<b>Unrestricted</b>				
General Fund	257,194	25,830	(21,034)	261,991
<b>Restricted</b>				
Kol Nidre Appeal	-	-	-	-
Sonny Herman Memorial Fund	-	581	-	581
Garden Fund	-	847	-	847
Burial Fund	-	97	-	97
Building Improvements Fund	-	-	-	-
MRJ Youth Community Award	-	128	-	128
Sefer Torah Fund	-	2,222	-	2,222
Prayer Book Fund	-	580	-	580
	<u>257,194</u>	<u>30,285</u>	<u>(21,034)</u>	<u>266,446</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**14 MOVEMENT IN FUNDS**

	As at 01.01.2024 £	Income £	Expenditure £	Transfer	As at 31.12.2024 £
<b>Unrestricted</b>					
General Fund	261,991	27,588	30,241	97	259,435
<b>Restricted</b>					
Kol Nidre Appeal	-	635	635	-	-
Other Events	-	1,180	1,180	-	-
Garden Fund	847	-	91	-	756
Burial Funds	97	5,976	5,976	(97)	-
MRJ Youth Community Award	128	-	-	-	128
Sefer Torah Fund	2,222	12	-	-	2,234
Sonny Herman Memorial Fund	581	-	32	-	549
Building Improvements Fund	-	750	-	-	750
Prayer Book Fund	580	1,026	1,606	-	-
	<u>266,446</u>	<u>37,167</u>	<u>39,761</u>	<u>-</u>	<u>263,852</u>

**Restricted Funds**

Funds subject to restrictions imposed by the donor or by the specific terms of the appeal under which the funds are raised

**Kol Nidre Appeal**

Annual fundraising appeal for onwards donation to outside beneficiaries

**Building Improvement Fund**

Funds donated for future construction of a new Synagogue Succah

**Garden Fund**

Funds for the upkeep of the front garden

**Burial Fund**

Funds for burial costs linked with the funeral benefits scheme

**MRJ Youth Community Award**

Funds awarded for the development of community youth

**Sefer Torah Fund**

Funds dedicated to matters concerning the Synagogue's Sefer Torah Scrolls including repairs

**Sonny Herman Memorial Fund**

Funds for community awards for excellence in memory of former Rabbi Sonny Herman

**Prayer Book Fund**

Funds donated towards the purchase of the new Reform Judaism High Holy Days prayer books  
All funds were spent in the year

**Other Events**

Other funds raised for onwards donation to outside beneficiaries

**THANET AND DISTRICT REFORM JEWISH SYNAGOGUE**

England & Wales - Charity number 294859

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# Accounts

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**THANET AND DISTRICT REFORM SYNAGOGUE**

**REPORT AND ACCOUNTS**

**For the year ended 31 December 2023**

# THANET AND DISTRICT REFORM SYNAGOGUE

## INDEX

For the year ended 31 December 2023

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**THANET AND DISTRICT REFORM SYNAGOGUE**

**SYNAGOGUE INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**The Synagogue Council (Board of Trustees)**

Elected or co-opted during  
part or all of the year

Laurence Ray  
Helene Cohen

Chairman  
Vice Chair  
Hon Secretary  
Hon Treasurer

Ian Smiler  
Simon Wolfe  
Sally Roth  
James Breslaw  
Lynn Matthews  
Katie Blythe

**Life President**

Godfrey Fischer

**Address**

293a Margate Road  
Ramsgate  
Kent  
CT12 6TE

**Charity Commission  
Number**

294859

**Independent Examiner**

Mr S J Wren FCCA  
Accountancy Matters (Kent) Ltd  
The Marlowe Innovation Centre  
Marlowe Way  
Ramsgate  
Kent  
CT12 6FA

**Bankers**

Barclays Bank Plc  
13 Queen Street  
Ramsgate  
Kent  
CT11 9DZ

## **THANET AND DISTRICT REFORM SYNAGOGUE**

### **REPORT OF THE SYNAGOGUE COUNCIL**

**For the year ended 31 December 2023**

The Synagogue Council presents its report together with the Accounts for the year ended 31 December 2023.

#### **LEGAL STATUS**

The Congregation of the Thanet & District Reform Synagogue is a charity registered with the Charity Commissioners for England and Wales and is governed by its Constitution adopted on 26 March 2000 last amended 29 March 2015.

#### **OBJECTS**

The objects of the Synagogue are to provide and maintain a Synagogue for the purposes of public worship and of advancing religious, educational and charitable activities. The Public Benefit has been detailed in the Review of Progress on page 4.

#### **THE SYNAGOGUE COUNCIL**

The Synagogue Council comprises the members of the Synagogue who have the general control and management of the administration of the Synagogue and are the Trustees of the Synagogue. Members of the Synagogue Council are appointed under the Constitution of the Synagogue.

#### **RESPONSIBILITIES OF THE SYNAGOGUE COUNCIL**

The Constitution requires the Synagogue Council to prepare Accounts for each financial year which gives a true and fair view of the state of affairs of the Synagogue and the surplus or deficit of the Synagogue for the period covered by the Accounts. In preparing such accounts the Synagogue Council are required to:

Select suitable accounting policies and apply them consistently.

Make judgments and estimates that are reasonable and prudent.

State whether applicable accounting standards have been followed, subject to any material departures, which must be disclosed and explained in the accounts.

Prepare the accounts on a going concern basis unless it is inappropriate to do so. The Synagogue Council are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the Synagogue. The Synagogue Council are also responsible for safeguarding the assets of the Synagogue and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **RESERVES POLICY**

It is anticipated that future income will continue at a level to support expenditure and any reserves will be controlled by the Trustees. As at 31 December 2023 funds stood at £266,446 (2022 £248,406).

## **THANET AND DISTRICT REFORM SYNAGOGUE**

### **REPORT OF THE SYNAGOGUE COUNCIL**

**For the year ended 31 December 2023**

#### **REVIEW OF PROGRESS**

During 2023 the Synagogue held services for public worship on a regular basis, including additional special services for the High Holy Days and other festivals. Fund-raising and social events were held throughout the year to help towards Synagogue finances and to foster a spirit of community. In the year we continued with our community care programme "Chesed". Our other links with our members and friends also continued as before, these being regular (e)mailshots, newsletter "Etz Chaim", "What's On" mailshots and our website, [www.tdrs.org.uk](http://www.tdrs.org.uk).

Services and religious based activities including monthly Erev Shabbat Family Services, Simchat Torah, Purim and Chanukah celebrations, etc, were all well supported. Attendance at our Cheder has continued to increase and in the autumn we engaged a professional teacher to run these classes.

In the wider community Rabbi Cohen participated in various Holocaust Memorial Day events including a service at Canterbury Cathedral and the Mayor of Ramsgate's National Holocaust Day event in Thanet. Rabbi Cohen continued to host the ever-popular school visits to the Synagogue premises and attended various other events linking up with many other local religious and civic dignitaries. After the atrocities of 07 October, we were delighted to welcome the Kent Police and Crime Commissioner to the Synagogue.

We remain affiliated to the Movement for Reform Judaism and continue to with representation at both the Board of Deputies and local Kent Police IPAG meetings. Through our annual Kol Nidre Appeal we supported a national Jewish charity and a local Kent based charity.

In the spring we held a Siyyum to celebrate the completion of the repairs to our Klatovy Sefer Torah and we were honoured that the Deputy Lord Lieutenant of Kent, the Chair of Kent County Council, and the Mayors of Ramsgate, Margate and Broadstairs & St Peters could join us for this event. The insurance claim following theft of flashing during COVID lockdown was paid out after much delay. Late autumn we renewed our fuel contracts taking advantage of a reduction in pricing which will be very welcome as they take effect in the new year. In December we installed a new front door, with grateful thanks to the CST for guidance and very generous grant assistance with funding. Plans for 2024 include improvements to the front and rear gardens with trees and other plantings. Funding is still very tight and unfortunately this has caused us to delay the planned move of the community to a CIO legal status.

The new Council will have a change of leadership as Laurence Ray will be standing down as Chair of the Synagogue at the 2024 AGM but will remain on Council as Vice-Chair.

#### **ACCOUNTS**

The Synagogue's accounts appear on pages 6 - 14 of this report.

**By order of the Synagogue Council**

Laurence Ray – Chairman  
Dated: 09 June 2024

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**THANET AND DISTRICT REFORM SYNAGOGUE**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023, which are set out on pages 6 to 14.

**Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts as carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the 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 which give me cause to believe that in, any material respect:

1. accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts do not accord with the accounting 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 requirements 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.

S J Wren FCCA  
Accountancy Matters (Kent) Limited  
Chartered Certified Accountants  
The Marlowe Innovation Centre,  
Marlowe Way  
Ramsgate  
Kent CT16 6FA

Dated

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income</b>					
<i>Donations :</i>					
Other Gifts & Donations	2, 14	8,093	100	8,193	3,847
Gift Aid Claim		442	-	442	728
Building Improvements Grant		-	14,000	14,000	-
<i>Charitable activities :</i>					
Burial Grant & Levy	5	-	14,249	14,249	2,657
Subscriptions		18,783	-	18,783	17,534
Gift Aid Claim		3,611	-	3,611	2,620
<i>Other trading activities :</i>					
Community Fund Raising Income	2	1,012	1,590	2,602	2,595
Bank Interest		77	-	77	76
Insurance Claim		4,478	-	4,478	-
<b>Total Income</b>		<u>36,496</u>	<u>29,939</u>	<u>66,435</u>	<u>30,057</u>
<b>Expenditure</b>					
<i>Raising funds :</i>					
Community Fund Raising Costs	2	522	-	522	690
<i>Charitable activities :</i>					
Services	3	3,093	-	3,093	2,865
Religion School	4	323	-	323	51
Burial Expenses	5	-	14,251	14,251	2,558
Community Development	7	8,992	-	8,992	8,160
Sefer Torah Repairs		-	2,608	2,608	-
Depreciation	10	3,853	-	3,853	3,884
Other Charitable Expenses	6	1,023	3,170	4,193	896
Support Costs	8	10,328	232	10,560	11,496
<b>Total Charitable Expenditure</b>		<u>27,612</u>	<u>20,261</u>	<u>47,873</u>	<u>29,910</u>
<b>Total Expenditure</b>		<u>28,134</u>	<u>20,260</u>	<u>48,395</u>	<u>30,600</u>
<b>Net (Expenses)/Income for the year</b>		<u>8,362</u>	<u>9,678</u>	<u>18,040</u>	<u>(543)</u>
<b>Transfer Between Funds</b>		14,000	(14,000)	-	-
<b>Balance brought forward 1 January 2023</b>		239,629	8,777	248,406	248,949
<b>Balance carried forward 31 December 2023</b>		<u>261,991</u>	<u>4,455</u>	<u>266,446</u>	<u>248,406</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed Assets</b>	10		257,194		233,934
<b>Current Assets</b>					
Debtors & Prepayments	11	20,924		6,386	
Cash at Bank		9,235		13,591	
Cash in Hand		126		140	
		<u>30,285</u>		<u>20,117</u>	
<b>Current Liabilities</b>					
Creditors	12	<u>21,034</u>		<u>5,645</u>	
			<u>9,252</u>		<u>14,472</u>
<b>Net Assets</b>	13		<u><u>266,446</u></u>		<u><u>248,406</u></u>
<b>Funds of the Charity</b>	14				
Unrestricted Funds			261,991		239,629
Restricted Funds					
Kol Nidre Appeal			-		550
Other Events			-		1,080
Sonny Herman Memorial Fund			581		581
Garden Fund			847		1,079
Building Improvements Fund			-		-
Burial Fund			97		99
MRJ Youth Community Award			128		128
Sefer Torah Fund			2,222		4,830
Prayer Book Fund			580		430
			<u><u>266,446</u></u>		<u><u>248,406</u></u>

These accounts were approved and signed for issue by the trustees on 09 June 2024

Laurence Ray - Trustee & Chairman

Ian Smiler - Trustee & Hon Treasurer

# THANET AND DISTRICT REFORM SYNAGOGUE

## NOTES TO THE ACCOUNTS

For the year ended 31 December 2023

### 1. ACCOUNTING POLICIES

#### Accounting Convention

The accounts have been prepared under the historical cost convention and in accordance with the 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).

#### Subscriptions

Subscriptions are accounted for net of the burial scheme levy and after making allowances for any subscriptions reduced through financial hardship.

#### Donations

Donations are accounted for on the earlier of the year in which they are pledged or received.

#### Functions

Functions are accounted for on a net profit basis that represents gross receipts less expense directly attributable to the event.

#### Income Tax Repayments

Credit has been taken in respect of available income tax payments on Gift Aid for subscriptions and donations received in the year.

#### Interest Received

Interest received is accounted for on the basis of amounts actually or due to be credited to interest bearing accounts in the year.

#### Depreciation

Assets are depreciated on a straight-line basis, at rates calculated to write off the cost, less estimated residual values over the life of the asset. The Freehold Property (excluding improvements), Sefer Torah Scroll and silverware have not been depreciated as the Trustees are of the opinion that there has been no diminution in value below cost.

The rates utilised in these accounts are as follows:

Furniture	20% per annum
Fixtures & Fittings	20% per annum
Freehold Improvements	2% per annum

#### Expenditure

All expenditure is accounted for on an accruals basis and includes VAT where applicable. Resources expended are shown as:

Charitable expenditure - comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including governance costs (costs associated with meeting the constitutional and statutory requirements of the charity and includes the Independent Examiner's fee).

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
<b>2 COMMUNITY FUND RAISING ACTIVITIES</b>				
Kol Nidre Appeal	-	570	570	550
Prayer Books	95	150	245	145
Festivals	274	-	274	121
Newsletter Subscription	35	-	35	-
Newsletter Advertising	-	-	-	-
Fund Raising Social Events	596	-	596	155
Other Events	12	870	882	1,744
	<u>1,012</u>	<u>1,590</u>	<u>2,602</u>	<u>2,715</u>
 Deduct:				
Prayer Books	117	-	117	85
Newsletter Costs	346	-	346	25
Other Events Costs	59	-	59	580
	<u>522</u>	<u>-</u>	<u>522</u>	<u>690</u>
	<u>490</u>	<u>1,590</u>	<u>2,080</u>	<u>2,025</u>
 <b>3 SERVICES</b>				
Rabbinical Attendances	2,851	-	2,851	2,715
High Holy Day Expenses	-	-	-	-
Shabbat & Festival Costs	242	-	242	150
Other Expenses	-	-	-	-
	<u>3,093</u>	<u>-</u>	<u>3,093</u>	<u>2,865</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
<b>4 RELIGION SCHOOL</b>				
Staff Expenses	300	-	300	-
Books & Stationery	23	-	23	51
	<u>323</u>	<u>-</u>	<u>323</u>	<u>51</u>
<b>5 BURIAL INCOME &amp; EXPENDITURE</b>				
Subscription Levy	-	-	-	2,657
Member's Payment for Burial	-	230	230	-
Burial Grant	-	14,019	14,019	-
	<u>-</u>	<u>14,249</u>	<u>14,249</u>	<u>2,657</u>
Deduct:				
Burial Society Premium	-	-	-	2,558
Service Costs	-	230	230	-
Funeral Expenses	-	14,021	14,021	-
	<u>-</u>	<u>14,251</u>	<u>14,251</u>	<u>2,558</u>
	<u>-</u>	<u>(2)</u>	<u>(2)</u>	<u>99</u>
<b>6 CHARITABLE EXPENSES</b>				
Movement for Reform Judaism	806	-	806	708
Kol Nidre Appeal	-	1,120	1,120	-
Donations	-	2,050	2,050	-
General Charitable Activities	217	-	217	188
	<u>1,023</u>	<u>3,170</u>	<u>4,193</u>	<u>896</u>
<b>7 COMMUNITY DEVELOPMENT</b>				
Rabbinical Consultancy	8,944	-	8,944	8,160
Inter Community Liaison	48	-	48	-
	<u>8,992</u>	<u>-</u>	<u>8,992</u>	<u>8,160</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
<b>8 SUPPORT COSTS</b>				
Building & Contents Insurance	2,359	-	2,359	2,133
Cleaning & Hygiene	540	-	540	34
Light & Heat	3,797	-	3,797	1,312
Water Rates	173	-	173	113
Postage	19	-	19	17
Stationery	-	-		3
Computer Costs	396	-	396	33
Telephone & Internet	1,201	-	1,201	1,014
Building Repairs	1,145	-	1,145	5,642
Synagogue Maintenance	-	232	232	500
Travel	33	-	33	59
Bank & Credit Card Charges	8	-	8	1
Other Expenses	57	-	57	35
<i>Governance costs :</i>				
Independent Examiner's Fees	600	-	600	600
	<u>10,328</u>	<u>232</u>	<u>10,560</u>	<u>11,496</u>

**9 TRUSTEE REMUNERATION**

During the year no trustee received any remuneration. Rabbi Cliff Cohen is the spouse of a trustee and was paid a total of £12,180.40 (2022 - £11,393.75) for Rabbinical attendances, consultancy, community liaison, and works with the Synagogue's Newsletter. At the year-end, £745.28 (2022 - £680.00) was owed to Rabbi Cohen. Helene Cohen was absent from meetings whenever financial issues regarding Rabbi Cohen were discussed.

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**10 FIXED ASSETS**

	Freehold Building £	Furniture, Fixtures & Fittings £	Sefer Torah & Silverware £	Total £
<b>Cost</b>				
As at 1 January 2022	217,824	21,016	16,550	255,390
Additions	25,328	1,786	-	27,114
Disposals	-	-	-	-
As at 31 December 2023	<u>243,152</u>	<u>22,802</u>	<u>16,550</u>	<u>282,504</u>
<b>Depreciation</b>				
As at 1 January 2022	2,402	19,054	-	21,456
Charge for the year	2,909	944	-	3,853
Disposals	-	-	-	-
As at 31 December 2023	<u>5,311</u>	<u>19,998</u>	<u>-</u>	<u>25,309</u>
<b>Net book value</b>				
As at 31 December 2023	<u>237,841</u>	<u>2,804</u>	<u>16,550</u>	<u>257,194</u>
As at 31 December 2022	<u>215,422</u>	<u>1,962</u>	<u>16,550</u>	<u>233,934</u>

Two Sefer Torah Scrolls are on permanent loan to the Synagogue and are therefore not included in Fixed Assets.

**11 DEBTORS & PREPAYMENTS**

	2023 £	2022 £
Members & Debtors	14,206	2,308
Gift Aid Claim	2,016	3,348
Burial Grant Receivable	3,717	-
Prepayments	985	730
	<u>20,924</u>	<u>6,386</u>

**12 CREDITORS**

	2023 £	2022 £
Sundry Creditors	19,076	4,227
Accruals	1,958	1,418
	<u>21,034</u>	<u>5,645</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**13 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Tangible Fixed Assets £</b>	<b>Current Assets £</b>	<b>Current Liabilities £</b>	<b>Total £</b>
<b>Unrestricted</b>				
General Fund	257,194	25,830	(21,034)	261,991
<b>Restricted</b>				
Kol Nidre Appeal	-	-	-	-
Other Events	-	-	-	-
Sonny Herman Memorial Fund	-	581	-	581
Garden Fund	-	847	-	847
Burial Fund	-	97	-	97
Building Improvements Fund	-	-	-	-
MRJ Youth Community Award	-	128	-	128
Sefer Torah Fund	-	2,222	-	2,222
Prayer Book Fund	-	580	-	580
	<u>257,194</u>	<u>30,285</u>	<u>(21,034)</u>	<u>266,446</u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PREVIOUS YEAR**

	<b>Tangible Fixed Assets £</b>	<b>Current Assets £</b>	<b>Current Liabilities £</b>	<b>Total £</b>
<b>Unrestricted</b>				
General Fund	233,934	11,340	(5,645)	239,629
<b>Restricted</b>				
Kol Nidre Appeal	-	550	-	550
Other Events	-	1,080	-	1,080
Sonny Herman Memorial Fund	-	581	-	581
Garden Fund	-	1,079	-	1,079
Burial Fund	-	99	-	99
Building Improvements Fund	-	-	-	-
MRJ Youth Community Award	-	128	-	128
Sefer Torah Fund	-	4,830	-	4,830
Prayer Book Fund	-	430	-	430
	<u>233,934</u>	<u>20,117</u>	<u>(5,645)</u>	<u>248,406</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**14 MOVEMENT IN FUNDS**

	As at 01.01.2023 £	Income £	Expenditure £	Transfer	As at 31.12.2023 £
<b>Unrestricted</b>					
General Fund	239,629	36,496	28,134	14,000	261,991
<b>Restricted</b>					
Kol Nidre Appeal	550	570	1,120	-	-
Other Events	1,080	970	2,050	-	-
Garden Fund	1,079	-	232	-	847
Burial Funds	99	14,249	14,251	-	97
MRJ Youth Community Award	128	-	-	-	128
Sefer Torah Fund	4,830	-	2,608	-	2,222
Sonny Herman Memorial Fund	581	-	-	-	581
Building Improvements Fund	-	14,000	-	(14,000)	-
Prayer Book Fund	430	150	-	-	580
	<u>248,406</u>	<u>66,435</u>	<u>48,395</u>	<u>-</u>	<u>266,446</u>

**Restricted Funds**

Funds subject to restrictions imposed by the donor or by the specific terms of the appeal under which the funds are raised

**Kol Nidre Appeal**

Annual fundraising appeal for onwards donation to outside beneficiaries

**Other Events**

Other funds raised for onwards donation to outside beneficiaries

**Garden Fund**

Funds for the upkeep of the front garden

**Burial Fund**

Funds for burial costs linked with the funeral benefits scheme

**MRJ Youth Community Award**

Funds awarded for the development of community youth

**Sefer Torah Fund**

Funds dedicated to matters concerning the Synagogue's Sefer Torah Scrolls including repairs

**Sonny Herman Memorial Fund**

Funds for community awards for excellence in memory of former Rabbi Sonny Herman

**Building Improvements Fund**

Funds granted for the purpose of improvements to the synagogue premises  
All funds were spent in the year

**Prayer Book Fund**

Funds donated towards the purchase of the new Reform Judaism High Holy Days prayer books

**THANET AND DISTRICT REFORM JEWISH SYNAGOGUE**

England & Wales - Charity number 294859

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# Accounts

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**THANET AND DISTRICT REFORM SYNAGOGUE**

**REPORT AND ACCOUNTS**

**For the year ended 31 December 2022**

# THANET AND DISTRICT REFORM SYNAGOGUE

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For the year ended 31 December 2022

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# THANET AND DISTRICT REFORM SYNAGOGUE

## SYNAGOGUE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2022

### The Synagogue Council (Board of Trustees)

Elected or co-opted during  
part or all of the year

Timothy Spurrier	Chairman
Laurence Ray	Chairman
David Fox	Vice Chair
Laurence Ray	Vice Chair
Ian Smiler	Hon Treasurer
Simon Wolfe	Hon Secretary
Helene Cohen	
Sally Roth	
Roberta Byrne	
James Breslaw	
Katie Blythe	

### Life President President

David Mirsky  
Godfrey Fischer

### Address

293a Margate Road  
Ramsgate  
Kent  
CT12 6TE

### Charity Commission Number

294859

### Independent Examiner

Mr S J Wren FCCA  
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Barclays Bank Plc  
13 Queen Street  
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CT11 9DZ

# **THANET AND DISTRICT REFORM SYNAGOGUE**

## **REPORT OF THE SYNAGOGUE COUNCIL**

**For the year ended 31 December 2022**

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Select suitable accounting policies and apply them consistently.

Make judgments and estimates that are reasonable and prudent.

State whether applicable accounting standards have been followed, subject to any material departures, which must be disclosed and explained in the accounts.

Prepare the accounts on a going concern basis unless it is inappropriate to do so. The Synagogue Council are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the Synagogue. The Synagogue Council are also responsible for safeguarding the assets of the Synagogue and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **RESERVES POLICY**

It is anticipated that future income will continue at a level to support expenditure and any reserves will be controlled by the Trustees. As at 31 December 2022 funds stood at £248,406 (2021 £248,949).

# THANET AND DISTRICT REFORM SYNAGOGUE

## REPORT OF THE SYNAGOGUE COUNCIL

For the year ended 31 December 2022

### REVIEW OF PROGRESS

I became Chair early March 2023 following the sudden resignation of existing incumbent Tim Spurrier. I want to express thanks on behalf of everyone to Tim for his time as Chair, especially as he took onboard the challenging task of steering the building improvements that we now enjoy in our Synagogue.

The past year has been a period of return. With the reopening of the premises (albeit limited by the building works) once again we were able to enjoy in-person services, events and Cheder classes. This included services for Shabbat, High Holy Days and festivals as well as other notable dates in the calendar. Whilst these were well supported by members and friends it has taken time for attendance numbers to return to pre-pandemic levels. To support the new ways of living and those who cannot travel Council has kept some of the Erev Shabbat services online, and to foster greater communal togetherness introduced a monthly family in-person Erev Shabbat service followed by a communal meal.

Throughout the year we also kept in touch with members and friends with regular "What's On" flyers and online newsletter "Etz Chaim". Also, we continued to represent the Jewish community at events such as the Holocaust Memorial Day activities and other local events. We also continue to be affiliated to the Movement for Reform Judaism and have representation at the Board of Deputies of British Jews.

As already mentioned, the first phase of the premises improvements was completed, including much improved ramp access and on-site facilities for disabled people, a re-designed porch area and a new kitchen. Unfortunately, since COVID the cost of building materials has risen sharply and these works severely depleted our cash reserves. Furthermore, the flat roofs damaged after theft of flashing were found to be in an advanced state of decay and have had to be re-built rather than repaired. All works have now ceased whilst we look at new ways to raise capital in preparation for the next phase.

Repairs to our Klatovy Sefer Torah were completed with a Siyyum service planned for the spring of 2023.

In the year we attracted a net increase in membership numbers, some with children who now attend the thriving Cheder classes. 2023 will be a year of recovery and consolidation as Council looks to develop the services offered to the community and, looking further forwards, move the Synagogue to a new CIO legal status.

### ACCOUNTS

The Synagogue's accounts appear on pages 6 - 14 of this report.

**By order of the Synagogue Council**

Laurence Ray – Chairman

Dated: 14 May 2023

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**THANET AND DISTRICT REFORM SYNAGOGUE**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022, which are set out on pages 6 to 14.

**Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts as carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the 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 which give me cause to believe that in, any material respect:

1. accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts do not accord with the accounting 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 requirements 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.

S J Wren FCCA  
Accountancy Matters (Kent) Limited  
Chartered Certified Accountants  
The Marlowe Innovation Centre,  
Marlowe Way  
Ramsgate  
Kent CT16 6FA

Dated

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Income</b>					
<i>Donations :</i>					
Other Gifts & Donations	2, 14	3,727	120	3,847	1,817
Gift Aid Claim		668	60	728	403
Building Improvements Grant		-	-	-	-
<i>Charitable activities :</i>					
Burial Grant & Levy	5	-	2,657	2,657	6,156
Subscriptions		17,534	-	17,534	15,220
Gift Aid Claim		2,620	-	2,620	2,478
<i>Other trading activities :</i>					
Community Fund Raising Income	2	965	1,630	2,595	2,148
Bank Interest		76	-	76	14
<b>Total Income</b>		<u>25,590</u>	<u>4,467</u>	<u>30,057</u>	<u>28,236</u>
<b>Expenditure</b>					
<i>Raising funds :</i>					
Community Fund Raising Costs	2	690	-	690	317
<i>Charitable activities :</i>					
Services	3	2,865	-	2,865	2,741
Religion School	4	51	-	51	-
Burial Expenses	5	-	2,558	2,558	6,205
Community Development	7	8,160	-	8,160	8,160
Sefer Torah Repairs		-	-	-	4,933
Depreciation	10	3,884	-	3,884	1,107
Other Charitable Expenses	6	896	-	896	2,155
Support Costs	8	11,246	250	11,496	6,252
<b>Total Charitable Expenditure</b>		<u>27,102</u>	<u>2,808</u>	<u>29,910</u>	<u>31,553</u>
<b>Total expenditure</b>		<u>27,792</u>	<u>2,808</u>	<u>30,600</u>	<u>31,870</u>
<b>Net (Expenses)/Income for the year</b>		<u>(2,202)</u>	<u>1,659</u>	<u>(543)</u>	<u>(3,634)</u>
<b>Transfer Between Funds</b>		9,500	(9,500)	-	-
<b>Balance brought forward 1 January 2022</b>		232,331	16,618	248,949	252,583
<b>Balance carried forward 31 December 2022</b>		<u>239,629</u>	<u>8,777</u>	<u>248,406</u>	<u>248,949</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

	Notes	2022		2021	
		£	£	£	£
<b>Fixed Assets</b>	10		233,934		115,736
<b>Current Assets</b>					
Debtors & Prepayments	11	6,386		13,904	
Cash at Bank		13,591		121,819	
Cash in Hand		140		194	
		<u>20,117</u>		<u>135,917</u>	
<b>Current Liabilities</b>					
Creditors	12	<u>5,645</u>		<u>2,704</u>	
			<u>14,472</u>		<u>133,213</u>
<b>Net Assets</b>	13		<u>248,406</u>		<u>248,949</u>
<b>Funds of the Charity</b>	14				
Unrestricted Funds			239,629		232,331
Restricted Funds					
Kol Nidre Appeal			550		-
Other Events			1,080		-
Sonny Herman Memorial Fund			581		581
Garden Fund			1,079		1,329
Building Improvements Fund			-		9,500
Burial Funds			99		-
MRJ Youth Community Award			128		128
Sefer Torah Fund			4,830		4,830
Prayer Book Fund			430		250
			<u>248,406</u>		<u>248,949</u>

These accounts were approved and signed for issue by the trustees on 14 May 2023

Laurence Ray - Trustee & Chairman

Ian Smiler - Trustee & Hon Treasurer

# THANET AND DISTRICT REFORM SYNAGOGUE

## NOTES TO THE ACCOUNTS

For the year ended 31 December 2022

### 1. ACCOUNTING POLICIES

#### Accounting Convention

The accounts have been prepared under the historical cost convention and in accordance with the 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).

#### Subscriptions

Subscriptions are accounted for net of the burial scheme levy and after making allowances for any subscriptions reduced through financial hardship.

#### Donations

Donations are accounted for on the earlier of the year in which they are pledged or received.

#### Functions

Functions are accounted for on a net profit basis that represents gross receipts less expense directly attributable to the event.

#### Income Tax Repayments

Credit has been taken in respect of available income tax payments on Gift Aid for subscriptions and donations received in the year.

#### Interest Received

Interest received is accounted for on the basis of amounts actually or due to be credited to interest bearing accounts in the year.

#### Depreciation

Assets are depreciated on a straight-line basis, at rates calculated to write off the cost, less estimated residual values over the life of the asset. The Freehold Property (excluding improvements), Sefer Torah Scroll and silverware have not been depreciated as the Trustees are of the opinion that there has been no diminution in value below cost.

The rates utilised in these accounts are as follows:

Furniture	20% per annum
Fixtures & Fittings	20% per annum
Freehold Improvements	2% per annum

#### Expenditure

All expenditure is accounted for on an accruals basis and includes VAT where applicable. Resources expended are shown as:

Charitable expenditure - comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including governance costs (costs associated with meeting the constitutional and statutory requirements of the charity and includes the Independent Examiner's fee).

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
<b>2 COMMUNITY FUND RAISING ACTIVITIES</b>				
Kol Nidre Appeal	-	550	550	325
Prayer Books	25	120	145	120
Shabbat Supper	-	-	-	-
Festivals	121	-	121	-
Newsletter Subscription	-	-	-	-
Newsletter Advertising	-	-	-	-
Fund Raising Social Events	155	-	155	-
SOS Sefer Repair Donations	-	-	-	660
Other Events	664	1,080	1,744	1,043
	<u>965</u>	<u>1,750</u>	<u>2,715</u>	<u>2,148</u>
Deduct:				
Prayer Books	85	-	85	-
Shabbat Supper	-	-	-	-
Newsletter Costs	25	-	25	317
Other Events Costs	580	-	580	-
	<u>690</u>	<u>-</u>	<u>690</u>	<u>317</u>
	<u>275</u>	<u>-</u>	<u>2,025</u>	<u>1,831</u>
<b>3 SERVICES</b>				
Rabbinical Attendances	2,715	-	2,715	2,611
High Holy Day Expenses	-	-	-	-
Shabbat & Festival Costs	150	-	150	130
Other Expenses	-	-	-	-
	<u>2,865</u>	<u>-</u>	<u>2,865</u>	<u>2,741</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
<b>4 RELIGION SCHOOL</b>				
Staff Expenses	-	-	-	-
MRJ Student Training	-	-	-	-
Books & Stationery	51	-	51	-
	<u>51</u>	<u>-</u>	<u>51</u>	<u>-</u>
<b>5 BURIAL INCOME &amp; EXPENDITURE</b>				
Subscription Levy	-	2,657	2,657	2,442
Burial Deposit Expenditure	-	-	-	1,202
Member's Payment for Burial	-	-	-	412
Burial Grant	-	-	-	2,100
	<u>-</u>	<u>2,657</u>	<u>2,657</u>	<u>6,156</u>
Deduct:				
Burial Society Premium	-	2,558	2,558	2,493
Service Costs	-	-	-	3,712
Funeral Expenses	-	-	-	-
	<u>-</u>	<u>2,558</u>	<u>2,558</u>	<u>6,205</u>
	<u>-</u>	<u>99</u>	<u>99</u>	<u>(49)</u>
<b>6 CHARITABLE EXPENSES</b>				
Movement for Reform Judaism	708	-	708	630
Kol Nidre Appeal	-	-	-	325
General Charitable Activities	188	-	188	1,200
	<u>896</u>	<u>-</u>	<u>896</u>	<u>2,155</u>
<b>7 COMMUNITY DEVELOPMENT</b>				
Rabbinical Consultancy	8,160	-	8,160	8,160
Inter Community Liaison	-	-	-	-
	<u>8,160</u>	<u>-</u>	<u>8,160</u>	<u>8,160</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
<b>8 SUPPORT COSTS</b>				
Building & Contents Insurance	2,133	-	2,133	2,002
Cleaning & Hygiene	34	-	34	-
Light & Heat	1,312	-	1,312	530
Water Rates	113	-	113	159
Postage	17	-	17	33
Stationery	3	-	3	-
Computer Costs	33	-	33	-
Telephone & Internet	1,014	-	1,014	964
Building Repairs	5,642	-	5,642	-
Synagogue Maintenance	250	250	500	1,732
Travel	59	-	59	109
Bank Charges	1	-	1	-
Other Expenses	35	-	35	121
<i>Governance costs :</i>				
Independent Examiner's Fees	600	-	600	600
	<u>11,246</u>	<u>250</u>	<u>11,496</u>	<u>6,252</u>

**9 TRUSTEE REMUNERATION**

During the year no trustee received any remuneration. Rabbi Cliff Cohen is the spouse of a Trustee and was paid a total of £11,393.75 (2021 - £11,197.50) for Rabbinical attendances, consultancy, community liaison, and works with the Synagogue's Newsletter. At the year-end, £680.00 (2021 - £680.00) was owed to Rabbi Cohen. Helene Cohen was absent from meetings whenever financial issues regarding Rabbi Cohen were discussed. Helene Cohen leads the Cheder and all her time is donated without remuneration.

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**10 FIXED ASSETS**

	Freehold Building £	Furniture, Fixtures & Fittings £	Sefer Torah & Silverware £	Total £
<b>Cost</b>				
As at 1 January 2021	97,713	36,207	16,550	150,470
Additions	120,111	1,971	-	122,082
Disposals	-	(17,162)	-	(17,162)
As at 31 December 2022	<u>217,824</u>	<u>21,016</u>	<u>16,550</u>	<u>255,390</u>
<b>Depreciation</b>				
As at 1 January 2021	-	34,734	-	34,734
Charge for the year	2,402	1,482	-	3,884
Disposals	-	(17,162)	-	(17,162)
As at 31 December 2022	<u>2,402</u>	<u>19,054</u>	<u>-</u>	<u>21,456</u>
<b>Net book value</b>				
As at 31 December 2022	<u>215,422</u>	<u>1,962</u>	<u>16,550</u>	<u>233,934</u>
As at 31 December 2021	<u>97,713</u>	<u>1,473</u>	<u>16,550</u>	<u>115,736</u>

Two Sefer Torah Scrolls are on permanent loan to the Synagogue and are therefore not included in Fixed Assets.

<b>11 DEBTORS &amp; PREPAYMENTS</b>	<b>2022</b> £	<b>2021</b> £
Members & Debtors	2,308	278
Gift Aid Claim	3,348	2,880
Burial Grant Receivable	-	-
Prepayments	730	10,746
	<u>6,386</u>	<u>13,904</u>

<b>12 CREDITORS</b>	<b>2022</b> £	<b>2021</b> £
Burial Surcharges	-	-
Sundry Creditors	4,227	390
Accruals	1,418	2,314
	<u>5,645</u>	<u>2,704</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**13 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Tangible Fixed Assets</b>	<b>Current Assets</b>	<b>Current Liabilities</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted</b>				
General Fund	233,934	11,340	(5,645)	239,629
<b>Restricted</b>				
Kol Nidre Appeal	-	550	-	550
Other Events	-	1,080	-	1,080
Sonny Herman Memorial Fund	-	581	-	581
Garden Fund	-	1,079	-	1,079
Burial Fund	-	99	-	99
Building Improvements Fund	-	-	-	-
MRJ Youth Community Award	-	128	-	128
Sefer Torah Fund	-	4,830	-	4,830
Prayer Book Fund	-	430	-	430
	<u>233,934</u>	<u>20,117</u>	<u>(5,645)</u>	<u>248,406</u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PREVIOUS YEAR**

	<b>Tangible Fixed Assets</b>	<b>Current Assets</b>	<b>Current Liabilities</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted</b>				
General Fund	115,736	119,299	(2,704)	232,331
<b>Restricted</b>				
Sonny Herman Memorial Fund	-	581	-	581
Garden Fund	-	1,329	-	1,329
Building Improvements Fund	-	9,500	-	9,500
MRJ Youth Community Award	-	128	-	128
Sefer Torah Fund	-	4,830	-	4,830
Prayer Book Fund	-	250	-	250
	<u>115,736</u>	<u>135,917</u>	<u>(2,704)</u>	<u>248,949</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**14 MOVEMENT IN FUNDS**

	As at 1.1.22 £	Income £	Expenditure £	Transfer	As at 31.12.22 £
<b>Unrestricted</b>					
General Fund	232,331	25,590	27,792	9,500	239,629
<b>Restricted</b>					
Kol Nidre Appeal	-	550	-	-	550
Other Events	-	1,080	-	-	1,080
Garden Fund	1,329	-	250	-	1,079
Burial Funds	-	2,657	2,558	-	99
MRJ Youth Community Award	128	-	-	-	128
Sefer Torah Fund	4,830	-	-	-	4,830
Sonny Herman Memorial Fund	581	-	-	-	581
Building Improvements Fund	9,500	-	-	(9,500)	-
Prayer Book Fund	250	180	-	-	430
	<u>248,949</u>	<u>30,057</u>	<u>30,600</u>	<u>-</u>	<u>248,406</u>

**Restricted Funds**

Funds subject to restrictions imposed by the donor or by the specific terms of the appeal under which the funds are raised

**Kol Nidre Appeal**

Annual fundraising appeal for onwards donation to outside beneficiaries

**Other Events**

Other funds raised for onwards donation to outside beneficiaries

**Garden Fund**

Funds for the upkeep of the front garden

**MRJ Youth Community Award**

Funds awarded for the development of community youth

**Sefer Torah Fund**

Funds dedicated to matters concerning the Synagogue's Sefer Torah Scrolls including repairs

**Sonny Herman Memorial Fund**

Funds for community awards for excellence in memory of former Rabbi Sonny Herman

**Building Improvements Fund**

Funds granted for the purpose of improvements to the synagogue premises  
All funds were spent in the year

**Prayer Book Fund**

Funds donated towards the purchase of the new Reform Judaism High Holy Days prayer books

**THANET AND DISTRICT REFORM JEWISH SYNAGOGUE**

England & Wales - Charity number 294859

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# Accounts

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**THANET AND DISTRICT REFORM SYNAGOGUE**

**REPORT AND ACCOUNTS**

**For the year ended 31 December 2021**

# THANET AND DISTRICT REFORM SYNAGOGUE

## INDEX

For the year ended 31 December 2021

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2	Synagogue Information
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5	Independent Examiner's Report
6	Statement of Financial Activities
7	Balance Sheet
8 - 14	Notes to the Accounts

**THANET AND DISTRICT REFORM SYNAGOGUE**

**SYNAGOGUE INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**The Synagogue Council (Board of Trustees)**

Elected or co-opted during  
part or all of the year

Timothy Spurrier	Chairman (from 04/21)
Ian Smiler	Chairman (to 04/21) & Hon Treasurer
David Fox	Vice Chair
Simon Wolfe	Hon Secretary
Helene Cohen	
Sally Roth	
Roberta Byrne	
James Breslaw	
Katie Blythe	
Laurence Ray	

**Life President  
President**

David Mirsky  
Godfrey Fischer

**Address**

293a Margate Road  
Ramsgate  
Kent  
CT12 6TE

**Charity Commission  
Number**

294859

**Independent Examiner**

Mr S J Wren FCCA  
Accountancy Matters (Kent) Ltd  
31 Queen Street  
Ramsgate  
Kent  
CT11 9DZ

**Bankers**

Barclays Bank Plc  
13 Queen Street  
Ramsgate  
Kent  
CT11 9DZ

# **THANET AND DISTRICT REFORM SYNAGOGUE**

## **REPORT OF THE SYNAGOGUE COUNCIL**

**For the year ended 31 December 2021**

The Synagogue Council presents its report together with the Accounts for the year ended 31 December 2021.

### **LEGAL STATUS**

The Congregation of the Thanet & District Reform Synagogue is a charity registered with the Charity Commissioners for England and Wales and is governed by its Constitution adopted on 26 March 2000 last amended 29 March 2015.

### **OBJECTS**

The objects of the Synagogue are to provide and maintain a Synagogue for the purposes of public worship and of advancing religious, educational and charitable activities. The Public Benefit has been detailed in the Review of Progress on page 4.

### **THE SYNAGOGUE COUNCIL**

The Synagogue Council comprises the members of the Synagogue who have the general control and management of the administration of the Synagogue and are the Trustees of the Synagogue. Members of the Synagogue Council are appointed under the Constitution of the Synagogue.

### **RESPONSIBILITIES OF THE SYNAGOGUE COUNCIL**

The Constitution requires the Synagogue Council to prepare Accounts for each financial year which gives a true and fair view of the state of affairs of the Synagogue and the surplus or deficit of the Synagogue for the period covered by the Accounts. In preparing such accounts the Synagogue Council are required to:

Select suitable accounting policies and apply them consistently.

Make judgments and estimates that are reasonable and prudent.

State whether applicable accounting standards have been followed, subject to any material departures, which must be disclosed and explained in the accounts.

Prepare the accounts on a going concern basis unless it is inappropriate to do so. The Synagogue Council are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the Synagogue. The Synagogue Council are also responsible for safeguarding the assets of the Synagogue and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **RESERVES POLICY**

It is anticipated that future income will continue at a level to support expenditure and any reserves will be controlled by the Trustees. As at 31 December 2021 funds stood at £248,949 (2020 £252,583).

# THANET AND DISTRICT REFORM JEWISH SYNAGOGUE

## REPORT OF THE SYNAGOGUE COUNCIL

For the year ended 31 December 2021

### REVIEW OF PROGRESS

I became Chair at the 2021 AGM. I want to express thanks on behalf of everyone to Ian for his sterling service as Chair over the past 10 years and I am very pleased that Ian has agreed to remain on Council in the post of Treasurer. Also standing down was our representative at the Board of Deputies, David Fox, and I want to thank David for his time representing us at this important community body. I also take this opportunity to welcome Larry Ray as our new representative and wish him well.

For our Synagogue 2021 was another challenging year, with COVID still rampant in the country the Synagogue's premises remained closed to in-person events with activities taking place online via Zoom. This included services for Shabbat and festivals and other notable dates in the calendar as well as Cheder classes. These events were well supported by members and friends, and this support bodes well for the future. Nonetheless, Council is aware online events do not work for everyone and has been very keen to recommence in person events as soon as safe and possible. I have represented our Synagogue at regular Reform Judaism community leadership meetings and other events that they hold.

Throughout the year we also kept in touch with members and friends with regular "What's On" flyers and the newsletter "Etz Chaim". We continued to represent the Jewish community at events such as the Holocaust Memorial Day activities and other local events.

2021 proved to be the wrong time to host an appeal to fundraisers and no new monies were forthcoming. Coupled with COVID related and wider problems in the construction industry the proposed building works have had to be delayed and will now be undertaken in stages with the first stage commencing in the course of 2022. This will include kitchen, toilets and new a disabled entrance leading to a revamped porch. Also, repairs to the flat roofs over the side rooms which were partially vandalised with theft of lead flashing.

The SOS appeal to raise funds for repairs to the Klatovy Sefer Torah come to a close and I want to thank everyone who donated, the appeal was very successful indeed. The works required have proven to be more extensive than originally envisaged, and will not be completed until late 2022.

The future for the Synagogue looks very promising with new members joining as well as additions to the leadership team and new lay readers all to take us forwards as we reopen the doors to in-person services and activities in the spring of 2022.

### ACCOUNTS

The Synagogue's accounts appear on pages 6 - 14 of this report.

**By order of the Synagogue Council**

Tim Spurrier – Chairman  
Dated: 29 May 2022

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**THANET AND DISTRICT REFORM SYNAGOGUE**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021, which are set out on pages 6 to 14.

**Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts as carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the 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 which give me cause to believe that in, any material respect:

1. accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts do not accord with the accounting 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 requirements 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.

S J Wren FCCA  
Accountancy Matters (Kent) Limited  
Chartered Certified Accountants  
31 Queen Street  
Ramsgate  
Kent CT11 9DZ

Dated

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Income</b>					
<i>Donations :</i>					
Other Gifts & Donations	14	1,817	-	1,817	16,898
Gift Aid Claim		2,716	165	2,881	2,454
Building Improvements Grant		-	-	-	9,500
<i>Charitable activities :</i>					
Burial Grant & Levy	5	-	6,156	6,156	4,495
Subscriptions		15,220	-	15,220	13,496
<i>Other trading activities :</i>					
Community Fund Raising Income	2	53	2,095	2,148	2,485
Bank Interest		14	-	14	163
<b>Total Income</b>		<u>19,820</u>	<u>8,416</u>	<u>28,236</u>	<u>49,491</u>
<b>Expenditure</b>					
<i>Raising funds :</i>					
Community Fund Raising Costs	2	317	-	317	382
<i>Charitable activities :</i>					
Services	3	2,741	-	2,741	2,916
Religion School	4	-	-	-	-
Burial Expenses	5	49	6,156	6,205	4,842
Community Development	7	8,160	-	8,160	8,198
Sefer Torah Repairs		-	4,933	4,933	-
Depreciation	10	1,107	-	1,107	1,653
Other Charitable Expenses	6	840	1,315	2,155	2,020
Support Costs	8	5,962	290	6,252	6,941
<b>Total Charitable Expenditure</b>		<u>18,859</u>	<u>12,694</u>	<u>31,553</u>	<u>26,570</u>
<b>Total expenditure</b>		<u>19,176</u>	<u>12,694</u>	<u>31,870</u>	<u>26,952</u>
<b>Net (Expenses)/Income for the year</b>		<u>644</u>	<u>(4,278)</u>	<u>(3,634)</u>	<u>22,539</u>
<b>Transfer Between Funds</b>		-	-	-	-
<b>Balance brought forward 1 January 2021</b>		231,687	20,896	252,583	230,044
<b>Balance carried forward 31 December 2021</b>		<u>232,331</u>	<u>16,618</u>	<u>248,949</u>	<u>252,583</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

	Notes	2021		2020	
		£	£	£	£
<b>Fixed Assets</b>	10		115,736		116,843
<b>Current Assets</b>					
Debtors & Prepayments	11	13,904		3,527	
Cash at Bank		121,819		135,312	
Cash in Hand		194		230	
		<u>135,917</u>		<u>139,069</u>	
<b>Current Liabilities</b>					
Creditors	12	<u>2,704</u>		<u>3,329</u>	
			<u>133,213</u>		<u>135,740</u>
<b>Net Assets</b>	13		<u><u>248,949</u></u>		<u><u>252,583</u></u>
<b>Funds of the Charity</b>	14				
Unrestricted Funds			232,331		231,687
Restricted Funds					
Sonny Herman Memorial Fund			581		581
Garden Fund			1,329		1,619
Building Improvements Fund			9,500		9,500
MRJ Youth Community Award			128		128
Sefer Torah Fund			4,830		8,938
Prayer Book Fund			250		130
			<u>248,949</u>		<u>252,583</u>

These accounts were approved and signed for issue by the trustees on 29 May 2022

Tim Spurrier - Trustee & Chairman

Ian Smiler - Trustee & Hon Treasurer

# THANET AND DISTRICT REFORM SYNAGOGUE

## NOTES TO THE ACCOUNTS

For the year ended 31 December 2021

### 1. ACCOUNTING POLICIES

#### Accounting Convention

The accounts have been prepared under the historical cost convention and in accordance with the 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).

#### Subscriptions

Subscriptions are accounted for net of the burial scheme levy and after making allowances for any subscriptions reduced through financial hardship.

#### Donations

Donations are accounted for on the earlier of the year in which they are pledged or received.

#### Functions

Functions are accounted for on a net profit basis that represents gross receipts less expense directly attributable to the event.

#### Income Tax Repayments

Credit has been taken in respect of available income tax payments on Gift Aid for subscriptions and donations received in the year.

#### Interest Received

Interest received is accounted for on the basis of amounts actually or due to be credited to interest bearing accounts in the year.

#### Depreciation

Assets are depreciated on a straight-line basis, at rates calculated to write off the cost, less estimated residual values over the life of the asset. The Freehold Property including the extension and silverware have not been depreciated as the Trustees are of the opinion that there has been no diminution in value below cost.

The rates utilised in these accounts are as follows:

Furniture	20% per annum
Fixtures & Fittings	20% per annum

#### Expenditure

All expenditure is accounted for on an accruals basis and includes VAT where applicable. Resources expended are shown as:

Charitable expenditure - comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including governance costs (costs associated with meeting the constitutional and statutory requirements of the charity and includes the Independent Examiner's fee).

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
<b>2 COMMUNITY FUND RAISING ACTIVITIES</b>				
Kol Nidre Appeal	-	325	325	497
Prayer Books	-	120	120	150
Shabbat Supper	-	-	-	94
Festivals	-	-	-	30
Newsletter Subscription	-	-	-	-
Newsletter Advertising	-	-	-	100
Fund Raising Social Events	-	-	-	-
SOS Sefer Repair Donations	-	660	660	675
Other Events	53	990	1,043	939
	<u>53</u>	<u>2,095</u>	<u>2,148</u>	<u>2,485</u>
Deduct:				
Prayer Books	-	-	-	-
Shabbat Supper	-	-	-	-
Newsletter Costs	317	-	317	372
Other Events Costs	-	-	-	10
	<u>317</u>	<u>-</u>	<u>317</u>	<u>382</u>
	<u>(264)</u>	<u>2,095</u>	<u>1,832</u>	<u>2,103</u>
<b>3 SERVICES</b>				
Rabbinical Attendances	2,611	-	2,611	2,750
High Holy Day Expenses	-	-	-	-
Shabbat & Festival Costs	130	-	130	166
Other Expenses	-	-	-	-
	<u>2,741</u>	<u>-</u>	<u>2,741</u>	<u>2,916</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
<b>4 RELIGION SCHOOL</b>				
Staff Expenses	-	-	-	-
MRJ Student Training	-	-	-	-
Books & Stationery	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>5 BURIAL INCOME &amp; EXPENDITURE</b>				
Subscription Levy	-	2,442	2,442	2,165
Burial Deposit Expenditure	-	1,202	1,202	260
Member's Payment for Burial	-	412	412	495
Burial Grant	-	2,100	2,100	1,575
	<u>-</u>	<u>6,156</u>	<u>6,156</u>	<u>4,495</u>
Deduct:				
Burial Society Premium	49	2,444	2,493	2,512
Service Costs	-	3,712	3,712	2,330
Funeral Expenses	-	-	-	-
	<u>49</u>	<u>6,156</u>	<u>6,205</u>	<u>4,842</u>
	<u>(49)</u>	<u>-</u>	<u>(49)</u>	<u>(347)</u>
<b>6 CHARITABLE EXPENSES</b>				
Movement for Reform Judaism	630	-	630	400
Kol Nidre Appeal	-	325	325	497
General Charitable Activities	210	990	1,200	1,123
	<u>840</u>	<u>1,315</u>	<u>2,155</u>	<u>2,020</u>
<b>7 COMMUNITY DEVELOPMENT</b>				
Rabbinical Consultancy	8,160	-	8,160	8,160
Inter Community Liaison	-	-	-	38
	<u>8,160</u>	<u>-</u>	<u>8,160</u>	<u>8,198</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
<b>8 SUPPORT COSTS</b>				
Building & Contents Insurance	2,002	-	2,002	1,777
Cleaning & Hygiene	-	-	-	26
Light & Heat	530	-	530	819
Water Rates	159	-	159	154
Postage	33	-	33	149
Stationery	-	-	-	3
Telephone & Internet	964	-	964	785
Building Improvements & Grant Cost:	-	-	-	1,104
Synagogue Maintenance	1,442	290	1,732	1,418
Travel	109	-	109	-
Bank Charges	-	-	-	-
Other Expenses	121	-	121	122
<i>Governance costs :</i>				
Independent Examiner's Fees	600	-	600	584
	<u>5,962</u>	<u>290</u>	<u>6,252</u>	<u>6,941</u>

**9 TRUSTEE REMUNERATION**

During the year no trustee received any remuneration. Rabbi Cliff Cohen is the spouse of a Trustee and was paid a total of £11,197.50 (2020 - £11,474.10) for Rabbinical attendances, consultancy, community liaison, and the printing of the Synagogue's Newsletter. At the year-end, £680.00 (2020 - £680.00) was owed to Rabbi Cohen. Helene Cohen was absent from meetings whenever financial issues regarding Rabbi Cohen were discussed. Helene Cohen leads the Cheder and all her time is donated without remuneration.

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**10 FIXED ASSETS**

	Freehold Building £	Furniture, Fixtures & Fittings £	Sefer Torah & Silverware £	Total £
<b>Cost</b>				
As at 1 January 2020	97,713	36,207	16,550	150,470
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31 December 2021	<u>97,713</u>	<u>36,207</u>	<u>16,550</u>	<u>150,470</u>
<b>Depreciation</b>				
As at 1 January 2020	-	33,627	-	33,627
Charge for the year	-	1,107	-	1,107
Disposals	-	-	-	-
As at 31 December 2021	<u>-</u>	<u>34,734</u>	<u>-</u>	<u>34,734</u>
<b>Net book value</b>				
As at 31 December 2021	<u>97,713</u>	<u>1,473</u>	<u>16,550</u>	<u>115,736</u>
As at 31 December 2020	<u>97,713</u>	<u>2,580</u>	<u>16,550</u>	<u>116,843</u>

Two Sefer Torah Scrolls are on permanent loan to the Synagogue and are therefore not included in Fixed Assets.

**11 DEBTORS & PREPAYMENTS**

	2021 £	2020 £
Members & Debtors	277	377
Gift Aid Claim	2,880	2,454
Burial Grant Receivable	-	-
Prepayments	10,746	696
	<u>13,904</u>	<u>3,527</u>

**12 CREDITORS**

	2021 £	2020 £
Burial Surcharges	-	1,202
Sundry Creditors	390	680
Accruals	2,314	1,447
	<u>2,704</u>	<u>3,329</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**13 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Tangible Fixed Assets £</b>	<b>Current Assets £</b>	<b>Current Liabilities £</b>	<b>Total £</b>
<b>Unrestricted</b>				
General Fund	115,736	119,299	(2,704)	232,331
<b>Restricted</b>				
Burial Deposits	-	-	-	-
Sonny Herman Memorial Fund	-	581	-	581
Garden Fund	-	1,329	-	1,329
Building Improvements Fund	-	9,500	-	9,500
MRJ Youth Community Award	-	128	-	128
Sefer Torah Fund	-	4,830	-	4,830
Prayer Book Fund	-	250	-	250
	<u>115,736</u>	<u>135,917</u>	<u>(2,704)</u>	<u>248,949</u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PREVIOUS YEAR**

	<b>Tangible Fixed Assets £</b>	<b>Current Assets £</b>	<b>Current Liabilities £</b>	<b>Total £</b>
<b>Unrestricted</b>				
General Fund	116,843	116,971	(2,127)	231,687
<b>Restricted</b>				
Burial Deposits	-	1,202	(1,202)	-
Sonny Herman Memorial Fund	-	581	-	581
Garden Fund	-	1,619	-	1,619
Building Improvements Fund	-	9,500	-	9,500
MRJ Youth Community Award	-	128	-	128
Sefer Torah Fund	-	8,938	-	8,938
Prayer Book Fund	-	130	-	130
	<u>116,843</u>	<u>139,069</u>	<u>(3,329)</u>	<u>252,583</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**14 MOVEMENT IN FUNDS**

	As at 1.1.21 £	Income £	Expenditure £	As at 31.12.21 £
<b>Unrestricted</b>				
General Fund	231,687	19,820	19,176	232,331
<b>Restricted</b>				
Kol Nidre Appeal	-	325	325	-
Other Events	-	990	990	-
Burial Deposits	-	6,156	6,156	-
Garden Fund	1,619	-	290	1,329
MRJ Youth Community Award	128	-	-	128
Sefer Torah Fund	8,938	825	4,933	4,830
Sonny Herman Memorial Fund	581	-	-	581
Building Improvements Fund	9,500	-	-	9,500
Prayer Book Fund	130	120	-	250
	<u>252,583</u>	<u>28,236</u>	<u>31,870</u>	<u>248,949</u>

**Restricted Funds**

Funds subject to restrictions imposed by the donor or by the specific terms of the appeal under which the funds are raised

**Kol Nidre Appeal**

Annual fundraising appeal for onwards donation to outside beneficiaries

**Other Events**

Other funds raised for onwards donation to outside beneficiaries

**Burial Deposits**

Funds deposited in advance to cover anticipated shortfall in burial costs

**Garden Fund**

Funds for the upkeep of the front garden

**MRJ Youth Community Award**

Funds awarded for the development of community youth

**Sefer Torah Fund**

Funds dedicated to matters concerning the Synagogue's Sefer Torah including repairs

**Sonny Herman Memorial Fund**

Funds for community awards for excellence in memory of former Rabbi Sonny Herman

**Building Improvements Fund**

Funds granted for the purpose of improvements to the synagogue premises

**Prayer Book Fund**

Funds donated towards the purchase of the new Reform Judaism High Holy Days prayer books

**THANET AND DISTRICT REFORM JEWISH SYNAGOGUE**

England & Wales - Charity number 294859

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# Accounts

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**THANET AND DISTRICT REFORM SYNAGOGUE**

**REPORT AND ACCOUNTS**

**For the year ended 31 December 2020**

# THANET AND DISTRICT REFORM SYNAGOGUE

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For the year ended 31 December 2020

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5	Independent Examiner's Report
6	Statement of Financial Activities
7	Balance Sheet
8 - 14	Notes to the Accounts

# THANET AND DISTRICT REFORM SYNAGOGUE

## SYNAGOGUE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2020

### The Synagogue Council (Board of Trustees)

Elected or co-opted during  
part or all of the year

Ian Smiler	Chairman & Hon Treasurer
David Fox	Vice Chair
Simon Wolfe	Hon Secretary
Helene Cohen	
Sally Roth	
Roberta Byrne	
James Breslaw*	
Katie Blythe*	
Timothy Spurrier*	
Laurence Ray*	
*Elected 31 May 2020	

### Life President President

David Mirsky  
Godfrey Fischer

### Address

293a Margate Road  
Ramsgate  
Kent  
CT12 6TE

### Charity Commission Number

294859

### Independent Examiner

Mr S J Wren FCCA  
Accountancy Matters (Kent) Ltd  
31 Queen Street  
Ramsgate  
Kent  
CT11 9DZ

### Bankers

Barclays Bank Plc  
13 Queen Street  
Ramsgate  
Kent  
CT11 9DZ

# **THANET AND DISTRICT REFORM SYNAGOGUE**

## **REPORT OF THE SYNAGOGUE COUNCIL**

**For the year ended 31 December 2020**

The Synagogue Council presents its report together with the Accounts for the year ended 31 December 2020.

### **LEGAL STATUS**

The Congregation of the Thanet & District Reform Synagogue is a charity registered with the Charity Commissioners for England and Wales and is governed by its Constitution adopted on 26 March 2000 last amended 29 March 2015.

### **OBJECTS**

The objects of the Synagogue are to provide and maintain a Synagogue for the purposes of public worship and of advancing religious, educational and charitable activities. The Public Benefit has been detailed in the Review of Progress on page 4.

### **THE SYNAGOGUE COUNCIL**

The Synagogue Council comprises the members of the Synagogue who have the general control and management of the administration of the Synagogue and are the Trustees of the Synagogue. Members of the Synagogue Council are appointed under the Constitution of the Synagogue.

### **RESPONSIBILITIES OF THE SYNAGOGUE COUNCIL**

The Constitution requires the Synagogue Council to prepare Accounts for each financial year which gives a true and fair view of the state of affairs of the Synagogue and the surplus or deficit of the Synagogue for the period covered by the Accounts. In preparing such accounts the Synagogue Council are required to:

Select suitable accounting policies and apply them consistently.

Make judgments and estimates that are reasonable and prudent.

State whether applicable accounting standards have been followed, subject to any material departures, which must be disclosed and explained in the accounts.

Prepare the accounts on a going concern basis unless it is inappropriate to do so. The Synagogue Council are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the Synagogue. The Synagogue Council are also responsible for safeguarding the assets of the Synagogue and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **RESERVES POLICY**

It is anticipated that future income will continue at a level to support expenditure and any reserves will be controlled by the Trustees. As at 31 December 2020 funds stood at £252,583 (2019 £230,044).

# THANET AND DISTRICT REFORM JEWISH COMMUNITY

## REPORT OF THE SYNAGOGUE COUNCIL

For the year ended 31 December 2020

### REVIEW OF PROGRESS

2020 began like any other year. The synagogue was open for regular public worship, social and fund-raising activities and we participated in the Mayor of Ramsgate's annual Holocaust Memorial Day event. Rabbi Cohen also participated in events held at Canterbury Cathedral and other locations across Kent, including BBC Radio Kent.

The week after Purim the coronavirus pandemic reached Thanet and community life was forced to change leading to a transformation into new ways of operating. Although the synagogue front door physically closed public worship and Cheder continued by moving to being held online, likewise Council Meetings and the 2020 Annual General Meeting. Alongside this our community care programme CHESED increased activity, contacting all members and assisting where needed. We recognise not every member has online connection so the existing links with members became even more important. I am pleased to mention that the community magazine "Etz Chaim" and bi-monthly activities newsletter "What's On" continued as before. We also continued with the annual Kol Nidre charity appeal. We very much look forwards to opening our doors again, as soon as the situation permits with a safe way to do so.

We remain affiliated to Reform Judaism and with representation at the Board of Deputies of British Jews and at local Kent Police IPAG meetings.

The receipt of a capital donation in 2019 gave new impetus to plans for redevelopment of the synagogue premises and early 2020 we engaged a professional fundraiser and an architect to assist with these works. Plans have been prepared for an annex and new kitchens and toilets, as well as a new disabled entrance as part of the porch redevelopment. As the year progressed we launched a new synagogue website and a copy of the plans may be found here for all to review. Some of the monies has been received, and we look forwards to other donors supporting us through 2021.

Works continue with repairs to the Klatovy Sefer Torah, also extending into 2021. A few weeks before Chanukah we received a very generous gift of a Sefer Torah from Margate Hebrew Congregation which was closing their synagogue.

Finally, at last years' AGM I announced my intention to stand down as Chairman in 2021, a post I have held for ten years. However, I look forwards to continuing to serve as Treasurer for coming years.

### ACCOUNTS

The Synagogue's accounts appear on pages 6 - 14 of this report.

**By order of the Synagogue Council**

Ian Smiler – Chairman  
Dated: 09 April 2021

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**THANET AND DISTRICT REFORM SYNAGOGUE**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020, which are set out on pages 6 to 14.

**Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts as carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the 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 which give me cause to believe that in, any material respect:

1. accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts do not accord with the accounting 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 requirements that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

S J Wren FCCA  
Accountancy Matters (Kent) Limited  
Chartered Certified Accountants  
31 Queen Street  
Ramsgate  
Kent CT11 9DZ

Dated

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>Income</b>					
<i>Donations :</i>					
Other Gifts & Donations	14	16,873	25	16,898	91,608
Gift Aid Claim		2,279	175	2,454	2,882
Building Improvements Grant		-	9,500	9,500	-
<i>Charitable activities :</i>					
Burial Grant & Levy	5	-	4,495	4,495	4,694
Subscriptions		13,496	-	13,496	13,691
<i>Other trading activities :</i>					
Community Fund Raising Income	2	373	2,112	2,485	4,607
Interest Receivable		163	-	163	69
<b>Total Income</b>		<u>33,184</u>	<u>16,307</u>	<u>49,491</u>	<u>117,551</u>
<b>Expenditure</b>					
<i>Raising funds :</i>					
Community Fund Raising Costs	2	382	-	382	715
<i>Charitable activities :</i>					
Services	3	2,916	-	2,916	2,917
Religion School	4	-	-	-	-
Burial Expenses	5	347	4,495	4,842	4,982
Community Development	7	8,352	-	8,352	8,072
Depreciation	10	1,653	-	1,653	1,541
Other Charitable Expenses	6	649	1,371	2,020	1,788
Support Costs	8	6,517	270	6,787	6,357
<b>Total Charitable Expenditure</b>		<u>20,434</u>	<u>6,136</u>	<u>26,570</u>	<u>25,656</u>
<b>Total expenditure</b>		<u>20,816</u>	<u>6,136</u>	<u>26,952</u>	<u>26,371</u>
<b>Net (Expenses)/Income for the year</b>		<u>12,368</u>	<u>10,171</u>	<u>22,539</u>	<u>91,179</u>
<b>Transfer Between Funds</b>		-	-	-	-
<b>Balance brought forward 1 January 2020</b>		219,319	10,725	230,044	138,865
<b>Balance carried forward 31 December 2020</b>		<u>231,687</u>	<u>20,896</u>	<u>252,583</u>	<u>230,044</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2020**

	Notes	2020		2019	
		£	£	£	£
<b>Fixed Assets</b>	10		116,843		102,533
<b>Current Assets</b>					
Debtors & Prepayments	11	3,527		4,835	
Cash at Bank		135,312		124,877	
Cash in Hand		230		352	
		<u>139,069</u>		<u>130,064</u>	
<b>Current Liabilities</b>					
Creditors	12	<u>3,329</u>		<u>2,553</u>	
			<u>135,740</u>		<u>127,511</u>
<b>Net Assets</b>	13		<u><u>252,583</u></u>		<u><u>230,044</u></u>
<b>Funds of the Charity</b>	14				
Unrestricted Funds			231,687		219,319
Restricted Funds					
Sonny Herman Memorial Fund			581		645
Garden Fund			1,619		1,857
Building Improvements Fund			9,500		-
MRJ Youth Community Award			128		128
Sefer Torah Fund			8,938		8,095
Prayer Book Fund			130		-
			<u><u>252,583</u></u>		<u><u>230,044</u></u>

These accounts were approved and signed for issue by the trustees on 09 April 2021

Ian Smiler - Trustee & Chairman

David Fox - Vice Chair

# THANET AND DISTRICT REFORM SYNAGOGUE

## NOTES TO THE ACCOUNTS

For the year ended 31 December 2020

### 1. ACCOUNTING POLICIES

#### Accounting Convention

The accounts have been prepared under the historical cost convention and in accordance with the 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).

#### Subscriptions

Subscriptions are accounted for net of the burial scheme levy and after making allowances for any subscriptions reduced through financial hardship.

#### Donations

Donations are accounted for on the earlier of the year in which they are pledged or received.

#### Functions

Functions are accounted for on a net profit basis that represents gross receipts less expense directly attributable to the event.

#### Income Tax Repayments

Credit has been taken in respect of available income tax payments on Gift Aid for subscriptions and donations received in the year.

#### Interest Received

Interest received is accounted for on the basis of amounts actually or due to be credited to interest bearing accounts in the year.

#### Depreciation

Assets are depreciated on a straight-line basis, at rates calculated to write off the cost, less estimated residual values over the life of the asset. The Freehold Property including the extension and silverware have not been depreciated as the Trustees are of the opinion that there has been no diminution in value below cost.

The rates utilised in these accounts are as follows:

Furniture	20% per annum
Fixtures & Fittings	20% per annum

#### Expenditure

All expenditure is accounted for on an accruals basis and includes VAT where applicable. Resources expended are shown as:

Charitable expenditure - comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including governance costs (costs associated with meeting the constitutional and statutory requirements of the charity and includes the Independent Examiners fee).

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
<b>2 COMMUNITY FUND RAISING ACTIVITIES</b>				
Kol Nidre Appeal	-	497	497	395
Prayer Books	20	130	150	25
Shabbat Supper	94	-	94	213
Festivals	30	-	30	102
Newsletter Subscription	-	-	-	110
Newsletter Advertising	100	-	100	10
Fund Raising Social Events	-	-	-	906
SOS Sefer Repair Donations	-	675	675	1,566
Other Events	129	810	939	1,280
	<u>373</u>	<u>2,112</u>	<u>2,485</u>	<u>4,607</u>
 Deduct:				
Prayer Books	-	-	-	20
Shabbat Supper	-	-	-	96
Newsletter Costs	372	-	372	376
Other Events Costs	10	-	10	223
	<u>382</u>	<u>-</u>	<u>382</u>	<u>715</u>
	<u>(9)</u>	<u>2,112</u>	<u>2,103</u>	<u>3,892</u>
 <b>3 SERVICES</b>				
Rabbinical Attendances	2,750	-	2,750	2,550
High Holy Day Expenses	-	-	-	-
Shabbat & Festival Costs	166	-	166	367
Other Expenses	-	-	-	-
	<u>2,916</u>	<u>-</u>	<u>2,916</u>	<u>2,917</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
<b>4 RELIGION SCHOOL</b>				
Staff Expenses	-	-	-	-
MRJ Student Training	-	-	-	-
Books & Stationery	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>5 BURIAL INCOME &amp; EXPENDITURE</b>				
Subscription Levy	-	2,165	2,165	2,368
Burial Deposit Expenditure	-	260	260	1,279
Member's Payment for Burial	-	495	495	-
Burial Grant	-	1,575	1,575	1,047
	<u>-</u>	<u>4,495</u>	<u>4,495</u>	<u>4,694</u>
Deduct:				
Burial Society Premium	347	2,165	2,512	2,656
Service Costs	-	2,330	2,330	-
Funeral Expenses	-	-	-	2,326
	<u>347</u>	<u>4,495</u>	<u>4,842</u>	<u>4,982</u>
	<u>(347)</u>	<u>-</u>	<u>(347)</u>	<u>(288)</u>
<b>6 CHARITABLE EXPENSES</b>				
Movement for Reform Judaism	400	-	400	400
Kol Nidre Appeal	-	497	497	395
Klatovy Sefer Repairs	-	-	-	-
General Charitable Activities	249	874	1,123	993
	<u>649</u>	<u>1,371</u>	<u>2,020</u>	<u>1,788</u>
<b>7 COMMUNITY DEVELOPMENT</b>				
Rabbinical Consultancy	8,314	-	8,314	8,000
Inter Community Liaison	38	-	38	72
	<u>8,352</u>	<u>-</u>	<u>8,352</u>	<u>8,072</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
<b>8 SUPPORT COSTS</b>				
Building & Contents Insurance	1,777	-	1,777	1,696
Cleaning & Hygiene	26	-	26	361
Light & Heat	819	-	819	1,042
Water Rates	-	-	-	185
Postage	149	-	149	86
Stationery	3	-	3	14
Telephone & Internet	785	-	785	660
Building Improvements & Grant Cost:	1,104	-	1,104	-
Synagogue Maintenance	1,148	270	1,418	1,935
Travel	-	-	-	30
Bank Charges	-	-	-	25
Other Expenses	122	-	122	35
<i>Governance costs :</i>				
Independent Examiner's Fees	584	-	584	288
	<u>6,517</u>	<u>270</u>	<u>6,787</u>	<u>6,357</u>

**9 TRUSTEE REMUNERATION**

During the year no trustee received any remuneration. Rabbi Cliff Cohen is the spouse of a Trustee and was paid a total of £11,474.10 (2019 - £10,970.86) for Rabbinical attendances, consultancy, community liaison, and the printing of the Synagogue's Newsletter. At the year-end, £680.00 (2019 - £788.57) was owed to Rabbi Cohen. Helene Cohen was absent from meetings whenever financial issues regarding Rabbi Cohen were discussed. Helene Cohen leads the Cheder and all her time is donated without remuneration.

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**10 FIXED ASSETS**

	Freehold Building £	Furniture, Fixtures & Fittings £	Sefer Torah & Silverware £	Total £
<b>Cost</b>				
As at 1 January 2020	97,713	35,244	1,550	134,507
Additions	-	963	15,000	15,963
Disposals	-	-	-	-
As at 31 December 2020	<u>97,713</u>	<u>36,207</u>	<u>16,550</u>	<u>150,470</u>
<b>Depreciation</b>				
As at 1 January 2020	-	31,974	-	31,974
Charge for the year	-	1,653	-	1,653
Disposals	-	-	-	-
As at 31 December 2020	<u>-</u>	<u>33,627</u>	<u>-</u>	<u>33,627</u>
<b>Net book value</b>				
As at 31 December 2020	<u>97,713</u>	<u>2,580</u>	<u>16,550</u>	<u>116,843</u>
As at 31 December 2019	<u>97,713</u>	<u>3,270</u>	<u>1,550</u>	<u>102,533</u>

Two Sefer Torah Scrolls are on permanent loan to the Synagogue and are therefore not included in Fixed Assets

**11 DEBTORS & PREPAYMENTS**

Members & Debtors	377	1,386
Gift Aid Claim	2,454	2,882
Burial Grant Receivable	-	-
Prepayments	696	567
	<u>3,527</u>	<u>4,835</u>

**12 CREDITORS**

Burial Surcharges	1,202	1,463
Sundry Creditors	680	789
Accruals	1,447	301
	<u>3,329</u>	<u>2,553</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**13 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Tangible Fixed Assets</b>	<b>Current Assets</b>	<b>Current Liabilities</b>	<b>Total</b>
	£	£	£	£
<b>Unrestricted</b>				
General Fund	116,843	116,971	(2,127)	231,687
<b>Restricted</b>				
Burial Deposits	-	1,202	(1,202)	-
Sonny Herman Memorial Fund	-	581	-	581
Garden Fund	-	1,619	-	1,619
Building Improvements Fund	-	9,500	-	9,500
MRJ Youth Community Award	-	128	-	128
Sefer Torah Fund	-	8,938	-	8,938
Prayer Book Fund	-	130	-	130
	<u>116,843</u>	<u>139,069</u>	<u>(3,329)</u>	<u>252,583</u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PREVIOUS YEAR**

	<b>Tangible Fixed Assets</b>	<b>Current Assets</b>	<b>Current Liabilities</b>	<b>Total</b>
	£	£	£	£
<b>Unrestricted</b>				
General Fund	102,533	117,876	(1,090)	219,319
<b>Restricted</b>				
Burial Deposits	-	1,463	(1,463)	-
Garden Fund	-	1,857	-	1,857
MRJ Youth Community Award	-	128	-	128
Sefer Torah Fund	-	8,095	-	8,095
Sonny Herman Memorial Fund	-	645	-	645
	<u>102,533</u>	<u>130,064</u>	<u>(2,553)</u>	<u>230,044</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**14 MOVEMENT IN FUNDS**

	As at 1.1.20 £	Income £	Expenditure £	As at 31.12.20 £
<b>Unrestricted</b>				
General Fund	219,319	33,184	(20,816)	231,687
<b>Restricted</b>				
Kol Nidre Appeal	-	497	(497)	-
Other Events	-	810	(810)	-
Burial Deposits	-	4,495	(4,495)	-
Garden Fund	1,857	32	(270)	1,619
MRJ Youth Community Award	128	-	-	128
Sefer Torah Fund	8,095	843	-	8,938
Sonny Herman Memorial Fund	645	-	(64)	581
Building Improvements Fund	-	9,500	-	9,500
Prayer Book Fund	-	130	-	130
	<u>230,044</u>	<u>49,491</u>	<u>(26,952)</u>	<u>252,583</u>

**Restricted Funds**

Funds subject to restrictions imposed by the donor or by the specific terms of the appeal under which the funds are raised

**Kol Nidre Appeal**

Annual fundraising appeal for onwards donation to outside beneficiaries

**Other Events**

Other funds raised for onwards donation to outside beneficiaries

**Burial Deposits**

Funds deposited in advance to cover anticipated shortfall in burial costs

**Garden Fund**

Funds for the upkeep of the front garden

**MRJ Youth Community Award**

Funds awarded for the development of community youth

**Sefer Torah Fund**

Funds dedicated to matters concerning the Synagogue's Sefer Torah

**Sonny Herman Memorial Fund**

Funds for community awards for excellence in memory of former Rabbi Sonny Herman

**Building Improvements Fund**

Funds granted for the purpose of improvements to the synagogue premises

**Prayer Book Fund**

Funds donated towards the purchase of the new Reform Judaism High Holy Days prayer books

**15 DONATED FUNDS**

The sum includes a gift of a Sefer Torah, fabric cover, breastplate and rimonim from Margate Hebrew Congregation. As these are likely to appreciate in value they will not be subject to an annual charge for depreciation. For the purpose of these accounts these have been conservatively valued at £15,000