

**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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# 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  
Vice Chair  
Hon Secretary

David Fox  
Simon Wolfe  
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	<u>696</u>	<u>567</u>
	<u>3,527</u>	<u>4,835</u>

**12 CREDITORS**

Burial Surcharges	1,202	1,463
Sundry Creditors	680	789
Accruals	<u>1,447</u>	<u>301</u>
	<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>£</b>	<b>£</b>	<b>£</b>	<b>£</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>£</b>	<b>£</b>	<b>£</b>	<b>£</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