

THANET AND DISTRICT REFORM SYNAGOGUE

REPORT AND ACCOUNTS

For the year ended 31 December 2021

THANET AND DISTRICT REFORM SYNAGOGUE

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For the year ended 31 December 2021

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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
Ian Smiler

Chairman (from 04/21)
Chairman (to 04/21) &
Hon Treasurer
Vice Chair
Hon Secretary

David Fox
Simon Wolfe
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 £
Income					
<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
Total Income		19,820	8,416	28,236	49,491
Expenditure					
<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
Total Charitable Expenditure		18,859	12,694	31,553	26,570
Total expenditure		19,176	12,694	31,870	26,952
Net (Expenses)/Income for the year		644	(4,278)	(3,634)	22,539
Transfer Between Funds		-	-	-	-
Balance brought forward 1 January 2021		231,687	20,896	252,583	230,044
Balance carried forward 31 December 2021		232,331	16,618	248,949	252,583

THANET AND DISTRICT REFORM SYNAGOGUE

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
Fixed Assets	10		115,736		116,843
Current Assets					
Debtors & Prepayments	11	13,904		3,527	
Cash at Bank		121,819		135,312	
Cash in Hand		<u>194</u>		<u>230</u>	
		135,917		139,069	
Current Liabilities					
Creditors	12	<u>2,704</u>		<u>3,329</u>	
			<u>133,213</u>		<u>135,740</u>
Net Assets	13		<u>248,949</u>		<u>252,583</u>
Funds of the Charity	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			<u>250</u>		<u>130</u>
			<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
	£	£	£	£
2 COMMUNITY FUND RAISING ACTIVITIES				
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>
 3 SERVICES				
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
	£	£	£	£
4 RELIGION SCHOOL				
Staff Expenses	-	-	-	-
MRJ Student Training	-	-	-	-
Books & Stationery	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
5 BURIAL INCOME & EXPENDITURE				
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>
6 CHARITABLE EXPENSES				
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>
7 COMMUNITY DEVELOPMENT				
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
	£	£	£	£
8 SUPPORT COSTS				
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
	£	£	£	£
Cost				
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>
Depreciation				
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>
Net book value				
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	<u>10,746</u>	<u>696</u>
	<u>13,904</u>	<u>3,527</u>

12 CREDITORS

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

	Tangible Fixed Assets	Current Assets	Current Liabilities	Total
	£	£	£	£
Unrestricted				
General Fund	115,736	119,299	(2,704)	232,331
Restricted				
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

	Tangible Fixed Assets	Current Assets	Current Liabilities	Total
	£	£	£	£
Unrestricted				
General Fund	116,843	116,971	(2,127)	231,687
Restricted				
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 £
Unrestricted				
General Fund	231,687	19,820	19,176	232,331
Restricted				
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