

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
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 2022

The Synagogue Council presents its report together with the Accounts for the year ended 31 December 2022.

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 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 £
Income					
<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
Total Income		25,590	4,467	30,057	28,236
Expenditure					
<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
Total Charitable Expenditure		27,102	2,808	29,910	31,553
Total expenditure		27,792	2,808	30,600	31,870
Net (Expenses)/Income for the year		(2,202)	1,659	(543)	(3,634)
Transfer Between Funds		9,500	(9,500)	-	-
Balance brought forward 1 January 2022		232,331	16,618	248,949	252,583
Balance carried forward 31 December 2022		239,629	8,777	248,406	248,949

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

	Notes	2022		2021	
		£	£	£	£
Fixed Assets	10		233,934		115,736
Current Assets					
Debtors & Prepayments	11	6,386		13,904	
Cash at Bank		13,591		121,819	
Cash in Hand		<u>140</u>		<u>194</u>	
		20,117		135,917	
Current Liabilities					
Creditors	12	<u>5,645</u>		<u>2,704</u>	
			<u>14,472</u>		<u>133,213</u>
Net Assets	13		<u>248,406</u>		<u>248,949</u>
Funds of the Charity	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			<u>430</u>		<u>250</u>
			<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
	£	£	£	£
2 COMMUNITY FUND RAISING ACTIVITIES				
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>
 3 SERVICES				
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
	£	£	£	£
4 RELIGION SCHOOL				
Staff Expenses	-	-	-	-
MRJ Student Training	-	-	-	-
Books & Stationery	51	-	51	-
	<u>51</u>	<u>-</u>	<u>51</u>	<u>-</u>
5 BURIAL INCOME & EXPENDITURE				
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>
6 CHARITABLE EXPENSES				
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>
7 COMMUNITY DEVELOPMENT				
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
	£	£	£	£
8 SUPPORT COSTS				
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
	£	£	£	£
Cost				
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>
Depreciation				
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>
Net book value				
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.

11 DEBTORS & PREPAYMENTS

	2022 £	2021 £
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>

12 CREDITORS

	2022 £	2021 £
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

	Tangible Fixed Assets	Current Assets	Current Liabilities	Total
	£	£	£	£
Unrestricted				
General Fund	233,934	11,340	(5,645)	239,629
Restricted				
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

	Tangible Fixed Assets	Current Assets	Current Liabilities	Total
	£	£	£	£
Unrestricted				
General Fund	115,736	119,299	(2,704)	232,331
Restricted				
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 £
Unrestricted					
General Fund	232,331	25,590	27,792	9,500	239,629
Restricted					
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