

THANET AND DISTRICT REFORM SYNAGOGUE

REPORT AND ACCOUNTS

For the year ended 31 December 2023

THANET AND DISTRICT REFORM SYNAGOGUE

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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.

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 £
Income					
<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	-
Total Income		<u>36,496</u>	<u>29,939</u>	<u>66,435</u>	<u>30,057</u>
Expenditure					
<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
Total Charitable Expenditure		<u>27,612</u>	<u>20,261</u>	<u>47,873</u>	<u>29,910</u>
Total Expenditure		<u>28,134</u>	<u>20,260</u>	<u>48,395</u>	<u>30,600</u>
Net (Expenses)/Income for the year		<u>8,362</u>	<u>9,678</u>	<u>18,040</u>	<u>(543)</u>
Transfer Between Funds		14,000	(14,000)	-	-
Balance brought forward 1 January 2023		239,629	8,777	248,406	248,949
Balance carried forward 31 December 2023		<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	
		£	£	£	£
Fixed Assets	10		257,194		233,934
Current Assets					
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>	
Current Liabilities					
Creditors	12	<u>21,034</u>		<u>5,645</u>	
			<u>9,252</u>		<u>14,472</u>
Net Assets	13		<u><u>266,446</u></u>		<u><u>248,406</u></u>
Funds of the Charity	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
	£	£	£	£
2 COMMUNITY FUND RAISING ACTIVITIES				
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>522</u>	<u>690</u>
	<u>490</u>	<u>1,590</u>	<u>2,080</u>	<u>2,025</u>
3 SERVICES				
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
	£	£	£	£
4 RELIGION SCHOOL				
Staff Expenses	300	-	300	-
Books & Stationery	23	-	23	51
	<u>323</u>	<u>-</u>	<u>323</u>	<u>51</u>
5 BURIAL INCOME & EXPENDITURE				
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>
6 CHARITABLE EXPENSES				
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>
7 COMMUNITY DEVELOPMENT				
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
	£	£	£	£
8 SUPPORT COSTS				
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
	£	£	£	£
Cost				
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>
Depreciation				
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>
Net book value				
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

	Tangible Fixed Assets	Current Assets	Current Liabilities	Total
	£	£	£	£
Unrestricted				
General Fund	257,194	25,830	(21,034)	261,991
Restricted				
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

	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>

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 £
Unrestricted					
General Fund	239,629	36,496	28,134	14,000	261,991
Restricted					
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