

THANET AND DISTRICT REFORM SYNAGOGUE

REPORT AND ACCOUNTS

For the year ended 31 December 2024

THANET AND DISTRICT REFORM SYNAGOGUE

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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.

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 40th 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:

NDEPENDENT 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 £
Income					
<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
Total Income		27,588	9,579	37,167	66,435
Expenditure					
<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
Total Charitable Expenditure		29,054	9,520	38,574	47,873
Total Expenditure		30,241	9,520	39,761	48,395
Net (Expenses)/Income for the year		(2,653)	59	(2,594)	18,040
Transfer Between Funds		97	(97)	-	-
Balance brought forward 1 January 2024		261,991	4,455	266,446	248,406
Balance carried forward 31 December 2024		259,435	4,417	263,852	266,446

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

	Notes	2024		2023	
		£	£	£	£
Fixed Assets	10		254,438		257,194
Current Assets					
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>	
Current Liabilities					
Creditors	12	<u>2,025</u>		<u>21,034</u>	
			<u>9,414</u>		<u>9,252</u>
Net Assets	13		<u>263,852</u>		<u>266,446</u>
Funds of the Charity	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>263,852</u>		<u>266,446</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
	£	£	£	£
2 COMMUNITY FUND RAISING ACTIVITIES				
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>
 3 SERVICES				
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
	£	£	£	£
4 RELIGION SCHOOL				
Teaching Expenses	832	-	832	300
Books & Stationery	209	-	209	23
	<u>1,041</u>	<u>-</u>	<u>1,041</u>	<u>323</u>
5 BURIAL INCOME & EXPENDITURE				
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>
6 CHARITABLE EXPENSES				
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>
7 COMMUNITY DEVELOPMENT				
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
	£	£	£	£
8 SUPPORT COSTS				
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 £
Cost				
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>
Depreciation				
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>
Net book value				
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 £
11 DEBTORS & PREPAYMENTS		
Members & Debtors	1,043	14,206
Gift Aid Claim	1,999	2,016
Burial Grant Receivable	-	3,717
Prepayments	<u>965</u>	<u>985</u>
	<u>4,007</u>	<u>20,924</u>
	2024 £	2023 £
12 CREDITORS		
Sundry Creditors	185	19,076
Accruals	<u>1,840</u>	<u>1,958</u>
	<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

	Tangible Fixed Assets	Current Assets	Current Liabilities	Total
	£	£	£	£
Unrestricted				
General Fund	254,438	7,022	(2,025)	259,435
Restricted				
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

	Tangible Fixed Assets	Current Assets	Current Liabilities	Total
	£	£	£	£
Unrestricted				
General Fund	257,194	25,830	(21,034)	261,991
Restricted				
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 £
Unrestricted					
General Fund	261,991	27,588	30,241	97	259,435
Restricted					
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