

SOUTHEND & DISTRICT REFORM SYNAGOGUE

**TRUSTEES' REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2018**

CHARITY NUMBER

237616

Elisabeth Sims FCCA
E. Sims Accountancy Limited
34 Dudsbury Road
Dartford
DA1 3BU

SOUTHEND & DISTRICT REFORM SYNAGOGUE

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Legal and administrative information

Status

The synagogue was registered with the Charity Commission on 1st April 1965 and is governed by a constitution and rules adopted on 29th March 1998 and amended on 18th March 2001, 8th May 2005, 29th January 2012 and 29th June 2014

President: Mrs P Marks

Vice President: P Freedman

Trustees:

Mr L Miller	Honorary Co-Chair
Mrs A Carr	Honorary Co-Chair
Mr M Caplan	Honorary Vice Chair
Mr K Phillips	Honorary Treasurer
Mrs D Miller	Honorary Secretary
Mrs S Levitas	Assistant Hon. Secretary
Mr J Kinn	
Mrs R Watson	
Mr A Goldstein	
Mrs B Goldstein	
Mrs S Lowey	
Mr J Gritzman	
Mr M Royston	
Mrs A Constantinou	
Mr S Lee	

Bare Trustees:

Mr C Levitas
Mrs L Sears
Mrs S Wiseman

Charity number: 237616

Registered Office: 851 London Road
Westcliff on Sea
Essex
SS0 9SZ

Independent examiner: Elisabeth Sims FCCA
E.Sims Accountancy Limited
34 Dudsbury Road
Dartford DA1 3BU

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Trustees' report for the year ended 31st March 2018

Charitable objects

The objectives of the charity are the furtherance of religious worship and study.

Organisational structure

The synagogue is governed by a council elected by the members. All council members are full members of the synagogue.

Review of activities and achievements

A full review of the financial position of the synagogue can be found in the attached financial statements.

Reserves

The trustees endeavour to maintain sufficient funds in the unrestricted reserves to cover six months' projected operational costs and to provide for unexpected building maintenance.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity at the period end and of its incoming resources and resources expended during the period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

- The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2008 and Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent examiner -

An independent examiner will be appointed during the current financial year at the Annual General Meeting.

This report was approved by the trustees on 3rd June 2018
and signed on its behalf by

Chair of Council

Synagogue

I report on the accounts of the charity for the year ended 31st March 2018 which is set out on Pages 5 to 13

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Financial Examiner

Statement of financial activities

For the year ended 31st March 2018

	Notes	Unrestricted funds £	Restricted funds £	31/3/2018 Total £	31/3/2017 Total £
Incoming resources					
Donations		1483	-	1483	884
Subscription income	2	36466	13507	49973	50848
Non-members' burial fees		3702	-	3702	1400
Income from investments	3	1839	2732	4571	5350
Income from other incoming resources	4	1874	-	1874	2396
		-----	-----	-----	-----
Net incoming resources available		45364	16239	61603	60878
For charitable application		-----	-----	-----	-----
Charitable expenditure					
Cost of activities in furtherance of the charity's objects					
Funeral costs		-	(3736)	(3736)	(4107)
Support costs	5	(44106)	(11236)	(55342)	(54197)
Management & Administration	7	(240)	-	(240)	(240)
		-----	-----	-----	-----
Total charitable expenditure		(44346)	(14972)	(59318)	(58544)
		-----	-----	-----	-----
Excess of income over expenditure		1018	1267	2285	2334
Transfer of funds		2000	(2000)	-	-
Total funds brought forward		174205	155398	329603	327269
		-----	-----	-----	-----
Total funds carried forward		177223	154665	331888	329603
		=====	=====	=====	=====

The notes on pages 8 to 13 form an integral part of these financial statements.

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Balance Sheet
As at 31st March 2018

	Notes	31/3/2018		31/3/2017	
		£	£	£	£
Fixed assets					
Tangible assets	8		57028		60452
			-----		-----
			57028		60452
Current assets					
Stock		1072		962	
Debtors and Prepayments	9	3232		6037	
Cash at bank		25854		12145	
Petty Cash		72		83	
Deposit and call		261002		260000	
		-----		-----	
		291232		279227	
Creditors: amounts falling due within one year	10	(16372)	274860	(10076)	269151
			-----		-----
Net assets	11		331888		329603
			=====		=====
Funds					
Unrestricted funds	12		177223		174204
Restricted funds	13		154665		155399
			-----		-----
			331888		329603
			=====		=====

The financial statements were approved by the trustees on and signed on its behalf by

L.Miller
Trustee

K.Phillips
Trustee

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Balance sheet (continued)

Trustees' statements required by Section 249B(4)
for the year ended 31st March 2018

In approving these financial statements as trustees of the Synagogue we hereby confirm:

- (a) that for the period stated above the Synagogue was entitled to the exemption conferred by Section 249A (1) of the Companies Act 1985:
- (b) that no notice has been deposited at the registered office of the Synagogue pursuant of Section 249B (2) requesting that an audit be conducted for the year ended 31st March 2018 and
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the Synagogue keeps accounting records which comply with Section 221, and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the Synagogue as at the end of the financial period and of its profit or loss for the period then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the Synagogue.

The notes on pages 8 to 13 form an integral part of these financial statements

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**Notes to the financial statements
for the year ended 31st March 2018**

1. Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance

with the Financial Reporting Standard for Smaller Entities (effective April 2008) and follow the recommendations in 'Accounting and Reporting by Charities; Statement of Recommended Practice' issued in 2005

1.2 Incoming resources

Voluntary income is received by way of donation and gifts and is included in full in the Statement of Financial Activities when received. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.

Income from investments is included in the period in which it is receivable.

1.3 Resources expended

Resources expended are recognised in the period in which they are incurred.

Support costs are those incurred in furtherance of the charity's objects.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.4 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	- Straight Line over 50 years
Fixtures, fittings and equipment	- 20% reducing value basis
Sifrai Torah	- £50 per annum over expected life of 70 years

1.5 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

1.6 Stock

Stock is valued at the lower of cost and net realisable value.

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Notes to the financial statements for the year ended 31st March 2018

2. Subscription income	Unrestricted funds	Restricted funds	2018	2017
-------------------------------	-------------------------------	-----------------------------	-------------	-------------

	£	£	£	£
Members contributions	30497	13507	44004	44593
Gift Aid reclaims	5969	-	5969	6255
	-----	-----	-----	-----
	36466	13507	49973	50848
	=====	=====	=====	=====

3. Investment Income	Unrestricted funds	Restricted funds	2018	2017
	£	£	£	£
Deposit account interest	1839	2732	4571	5350

4. Other incoming resources	Unrestricted funds	Restricted funds	2018	2017
	£	£	£	£
Hire of hall	930	-	930	1030
Social events	537	-	537	733
Tree of Life	157	-	157	368
Advertising	50	-	50	45
Conversion Course Fee	200	-	200	220
	-----		-----	-----
	1874	-	1874	2396
	=====		=====	=====

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Notes to the financial statements for the year ended 31st March 2018

5. Support costs	2018	2017
	£	£
Staff costs & consultancy fees	22970	20936

Insurance	1041	1495
Light and heat	1588	1480
Repairs and maintenance	1482	2709
Printing, postage and stationery	1610	1624
Advertising	255	240
Telephone	889	850
General Expenditure	1598	1566
Kiddish/Kitchen	951	395
Travel	2778	2238
JJBS subscription fees	11236	11116
Depreciation and amortisation	3424	3988
Cheder	310	346
Reform Judaism	3712	3714
Rates	66	63
Books	372	170
Radiator	360	-
Defibrillator	700	-
	-----	-----
	55342	54197
	=====	=====

6. Trustees' emoluments

No trustees received any emoluments during the period.

7. Management and administration	2018	2017
	£	£
Independent examiner's fee	240	240

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**Notes to the financial statements
for the year ended 31st March 2018**

8. Tangible fixed assets	Land and buildings freehold	Improvement to freehold property	Fixtures fittings and equipment	Total
	£	£	£	£

Cost				
At 1 st April 2017	8130	54729	58628	121487
Additions	---	---	---	
	-----	-----	-----	-----
At 31 st March 2018	8130	54729	58628	121487
	=====	=====	=====	=====
Depreciation				
At 1 st April 2017	2470	11207	47358	61035
Charge for the period	162	1008	2254	3424
	-----	-----	-----	-----
At 31 st March 2018	2632	12215	49612	64459
	=====	=====	=====	=====
Net Book Values				
At 31 st March 2018	5498	42514	9016	57028
	=====	=====	=====	=====
At 31 st March 2017	5660	43522	11270	60452
	=====	=====	=====	=====

9. Debtors	2018	2017
	£	£
Prepayment Insurance	902	857
Deposit interest	2330	1185
Jewish Joint Burial Society	-	995
M Karo donation	-	3000
	-----	-----
	3232	6037
	=====	=====

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Notes to the financial statements for the year ended 31st March 2017

10. Creditors: amounts falling due within one year	2018	2017
	£	£
J Petchy Awards Fund	2445	1695
Scroll Repair Fund	877	2877
Cheder Fund	324	324
E Kosky Fund	3605	3605
M Karo Fund	6080	-
M Sloman Fund	790	-
Guild Fund	471	471
Other Creditors	1192	587
Accruals	588	517
	-----	-----

16372 10076
=====

11.	Analysis of net assets	Unrestricted funds £	Restricted funds £	Total funds £
	Fund balances at 31 st March 2018 as represented by:-			
	Tangible fixed assets	57028	-	57028
	Current assets	120195	154665	274860
		-----	-----	-----
		177223	154665	331888
		=====	=====	=====

12.	Unrestricted funds					
		1st April 2017 £	Incoming £	Outgoing £	Transfer of funds £	31st March 2018 £
	General Fund	174205	45364	(44346)	2000	177223
		=====	=====	=====	=====	=====

13.	Restricted funds					
		1st April 2017 £	Incoming £	Outgoing £	Transfer of funds £	31st March 2018 £
	Burial Fund	155398	16239	(14972)	(2000)	154665
		=====	=====	=====	=====	=====

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Notes to the Accounts

Purposes of restricted funds

The burial fund was established to provide means of burial or cremation for members of the synagogue. On 1st January 1996, the synagogue joined the Jewish Joint Burial Society. The burial fund is being maintained to meet the shortfall of burial costs for eligible members of the synagogue.

