

THANET AND DISTRICT REFORM SYNAGOGUE

REPORT AND ACCOUNTS

For the year ended 31 December 2016

THANET AND DISTRICT REFORM SYNAGOGUE

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For the year ended 31 December 2016

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THANET AND DISTRICT REFORM SYNAGOGUE

SYNAGOGUE INFORMATION

For the Year Ended 31 December 2016

The Synagogue Council (Board of Trustees)

Elected or co-opted during
part or all of the year

Ian Smiler	Chairman & Hon Treasurer
David Fox	Vice Chair
Simon Wolfe	Hon Secretary
Helene Cohen	
Sally Roth	
Samuel Borin	
(Resigned July 2016)	
Janine Chilley	
(Resigned June 2016)	
Pamela Brown	
(Resigned June 2016)	

Address 293a Margate Road
Ramsgate
Kent
CT12 6TE

**Charity Commission
Number** 294859

Independent Examiner Mr A R J L Leal BA FCA
Percy Gore & Co
Chartered Accountants
39 Hawley Square
Margate
Kent CT9 1NZ

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 2016

The Synagogue Council presents its report together with the Accounts for the year ended 31 December 2016.

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.

THANET AND DISTRICT REFORM JEWISH COMMUNITY

REPORT OF THE SYNAGOGUE COUNCIL

For the year ended 31 December 2016

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 2016 funds stood at £132,400 (2015 £132,494).

REVIEW OF PROGRESS

During 2016 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 also for the wider community. In the year we continued to use the newly introduced community care programme called "Chesed". Our other links with our members and friends of the community continue as before, these being regular email shots, magazine "Etz Chaim", "What's On" newsletter and the community's website, www.tdrs.org.uk.

Services and religious based activities such as Shabbat Suppers, Torah Breakfasts, Simchat Torah, Purim and Chanukah celebrations, etc. were all well supported. The Havdallah Club (children's religious classes) provides a high standard of Jewish knowledge as was seen by the excellent display material they produce for the major festivals.

In the wider community we continued to support the Mayor of Ramsgate's annual National Holocaust Day service as well as Rabbi Cohen's on-going work with local schools, including the very popular visits to the Synagogue premises. We welcomed visitors to join us for services and events. We continued to support external charities with collection of foods for donation to local homeless charity Porchlight, as well as participating in fundraising to support Porchlight's "week without" campaign. Through our annual Kol Nidre Appeal we support a national Jewish charity and a local Kent based charity. Rabbi Cohen often participates in the Sunday morning BBC Radio Kent show "The Sunday Programme". We are a constituent member of the Movement for Reform Judaism and are represented at the Board of Deputies of British Jews.

A few days after Chanukah we installed our new memorial tree dedicated to the lost Jewish community of Klatovy. Each of the leaves bears the names of community members lost in the holocaust, with the names having been hand written by community members a few years ago. A civic dedication service is planned for the spring of 2017. Also in the year our Sefer Torah scroll from Klatovy was inspected for repairs and as a result an appeal for a repairs fund will be set up in 2017.

ACCOUNTS

The Synagogue's accounts appear on pages 7 - 14 of this report.

By order of the Synagogue Council



Ian Smiler – Chairman
Dated: 29 March 2017

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
THANET AND DISTRICT REFORM SYNAGOGUE

I report on the accounts of the Trust for the year ended 31 December 2016, which are set out on pages 7 to 14.

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 Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to 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 the 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 on page 6.

INDEPENDENT EXAMINER'S REPORT (Continued)
TO THE TRUSTEES OF
THANET AND DISTRICT REFORM SYNAGOGUE

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 Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.



A R J L Leal BA FCA
Percy Gore & Co
Chartered Accountants
39 Hawley Square
Margate
Kent CT9 1NZ

Dated 29 March 2017

THANET AND DISTRICT REFORM SYNAGOGUE

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2016

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Incoming Resources					
Subscriptions		14,690	-	14,690	14,211
Gift Aid claim		2,528	75	2,603	2,176
Fund Raising Activities	2	1,327	1,185	2,512	2,473
Other Donations		679	700	1,379	1,454
Interest Received		15	-	15	16
Burial Grant & Levy	5	-	6,133	6,133	4,341
Total Incoming Resources		<u>19,239</u>	<u>8,093</u>	<u>27,332</u>	<u>24,671</u>
Resources Expended					
Total Direct Charitable Expenditure					
Services	3	2,906	-	2,906	2,700
Religion School	4	-	-	-	-
Burial Expenses	5	73	6,133	6,206	4,512
Depreciation	10	1,274	490	1,764	1,432
Fund Raising Costs	2	549	-	549	1,053
Charitable Expenses	6	843	1,685	2,528	1,200
Sub-Total Direct Charitable Expenditure		<u>5,645</u>	<u>8,308</u>	<u>13,953</u>	<u>10,897</u>
Other Expenditure					
Community Development	7	7,720	-	7,720	7,740
Administrative Expenses	8	5,662	90	5,752	7,126
Sub-Total Direct Other Expenditure		<u>13,382</u>	<u>90</u>	<u>13,472</u>	<u>14,866</u>
Total Resources Expended		<u>19,027</u>	<u>8,398</u>	<u>27,425</u>	<u>25,763</u>
Net Income/(Outgoing) Resources		212	(305)	(93)	(1,092)
Transfer Between Funds					
Balance brought forward 1 January 2016		129,415	3,079	132,494	133,586
Balance carried forward 31 December 2016		<u>129,627</u>	<u>2,774</u>	<u>132,401</u>	<u>132,494</u>

THANET AND DISTRICT REFORM SYNAGOGUE


BALANCE SHEET

31 December 2016

	Notes	2016		2015	
		£	£	£	£
Fixed Assets	10		102,794		101,825
Current Assets					
Cash in Hand		327		217	
Cash at Bank		29,555		29,672	
Debtors & Prepayments	11	<u>7,064</u>		<u>5,929</u>	
		36,946		35,818	
Current Liabilities					
Creditors	12	<u>7,339</u>		<u>5,149</u>	
			29,607		30,669
			<u>132,401</u>		<u>132,494</u>
The Funds of the Charity	13				
Unrestricted Funds			129,790		129,418
Restricted Funds					
Sonny Herman Memorial Fund			725		725
Garden Fund			1,148		1,103
Cemetery Obelisk			410		820
MRJ Youth Community Award			128		128
Sefer Torah Fund			200		200
Board of Deputies Levy			-		100
			<u>132,401</u>		<u>132,494</u>

Approved:

Date: 29 March 2017



Ian Smiler - Trustee & Chairman
On behalf of the Board of Trustees

THANET AND DISTRICT REFORM SYNAGOGUE

NOTES TO THE ACCOUNTS

For the year ended 31 December 2016

1. ACCOUNTING POLICIES

Accounting Conventions

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Charities SORP (Statement of Recommended Practice: "Accounting by Charities").

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 in 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 Honorary Officers 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

THANET AND DISTRICT REFORM SYNAGOGUE

NOTES TO THE ACCOUNTS

For the year ended 31 December 2016

	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	£	£	£	£
2 FUND RAISING ACTIVITIES				
Kol Nidre Appeal	-	460	460	330
Prayer Books	-	-	-	25
Shabbat Supper	271	-	271	377
Festivals	140	-	140	236
Newsletter Subscription	90	-	90	66
Newsletter Advertising	200	-	200	150
Fund Raising Social Events	192	-	192	222
Other Events	434	725	1,159	1,067
	<u>1,327</u>	<u>1,185</u>	<u>2,512</u>	<u>2,473</u>
Deduct:				
Prayer Books	215	-	215	-
Shabbat Supper	-	-	-	81
Newsletter Costs	295	-	295	293
Other Events Costs	39	-	39	679
	<u>549</u>	<u>-</u>	<u>549</u>	<u>1,053</u>
	<u>778</u>	<u>1,185</u>	<u>1,963</u>	<u>1,420</u>
3 SERVICES				
Rabbinical Attendances	2,384	-	2,384	2,270
High Holy Day Expenses	25	-	25	-
Shabbat & Festival Costs	449	-	449	430
Other Expenses	48	-	48	-
	<u>2,906</u>	<u>-</u>	<u>2,906</u>	<u>2,700</u>

THANET AND DISTRICT REFORM SYNAGOGUE

NOTES TO THE ACCOUNTS

For the year ended 31 December 2016

	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	£	£	£	£
4 RELIGION SCHOOL				
Staff Expenses	-	-	-	-
MRJ Student Training	-	-	-	-
Books & Stationery	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
5 BURIAL INCOME & EXPENDITURE				
Subscription Levy	-	2,597	2,597	2,337
Burial Deposit Expenditure	-	-	-	-
Member's Payment for Burial	-	336	336	-
Non-Member Burial Services	-	-	-	-
Burial Grant	-	3,200	3,200	2,004
	<u>-</u>	<u>6,133</u>	<u>6,133</u>	<u>4,341</u>
Deduct:				
Burial Society Premium	73	2,597	2,670	2,508
Service Costs	-	3,536	3,536	-
Funeral Expenses	-	-	-	2,004
	<u>73</u>	<u>6,133</u>	<u>6,206</u>	<u>4,512</u>
	<u>(73)</u>	<u>-</u>	<u>(73)</u>	<u>(171)</u>
6 CHARITABLE EXPENSES				
Movement for Reform Judaism	400	-	400	400
Kol Nidre Appeal	-	460	460	330
Klatovy Sefer Repairs	310	-	310	-
General Charitable Activities	133	1,225	1,358	470
	<u>843</u>	<u>1,685</u>	<u>2,528</u>	<u>1,200</u>
7 COMMUNITY DEVELOPMENT				
Rabbinical Consultancy	7,700	-	7,700	7,700
Inter Community Liaison	20	-	20	40
	<u>7,720</u>	<u>-</u>	<u>7,720</u>	<u>7,740</u>

THANET AND DISTRICT REFORM SYNAGOGUE

NOTES TO THE ACCOUNTS

For the year ended 31 December 2016

	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	£	£	£	£
8 ADMINISTRATIVE EXPENSES				
Building & Contents Insurance	1,625	-	1,625	1,481
Cleaning & Hygiene	641	-	641	752
Light & Heat	1,003	-	1,003	1,509
Water Rates	169	-	169	163
Postage	122	-	122	101
Stationery	54	-	54	91
Telephone & Internet	633	-	633	535
Synagogue Maintenance	596	90	686	1,938
Travel	514	-	514	248
Independent Examiner's Fees	270	-	270	270
Bank Charges	-	-	-	-
Other Expenses	35	-	35	38
	<u>5,662</u>	<u>90</u>	<u>5,752</u>	<u>7,126</u>

9 TRUSTEE REMUNERATION

During the year no trustee received any remuneration. Ian Smiler and Simon Wolfe represented this community at MRJ events at a cost of £249 and £195 respectively. Rabbi Cliff Cohen is the spouse of a Trustee and was paid a total of £10,469 for Rabbinical attendances, consultancy, community liaison, and the printing of the Synagogue's Newsletter. At the year-end, £736 was owed to Rabbi Cohen. Helene Cohen was absent from meetings whenever financial issues regarding Rabbi Cohen were discussed. Helene Cohen leads the Havdallah Club and all her time is donated without remuneration.

THANET AND DISTRICT REFORM SYNAGOGUE

NOTES TO THE ACCOUNTS

For the year ended 31 December 2016

	Total Funds 2016 £	Total Funds 2015 £
10 FIXED ASSETS		
Freehold Property		
Original Building - at Cost	97,713	97,713
Additions - at Cost	-	-
	<u>97,713</u>	<u>97,713</u>
Other Assets		
Opening Balance - at Cost	29,490	29,090
Additions - at Cost	2,733	400
	<u>32,223</u>	<u>29,490</u>
Total Assets at Cost	<u>129,936</u>	<u>127,203</u>
Depreciation - Other Assets		
Brought Forward	25,378	23,946
Charge for the Year	1,764	1,432
	<u>27,142</u>	<u>25,378</u>
Net Book Value at Year End	<u>102,794</u>	<u>101,825</u>
Two Sefer Torah Scrolls are on permanent loan to the Synagogue and are therefore not included in Fixed Assets		
11 DEBTORS & PREPAYMENTS		
Members & Debtors	529	1,375
Building & Contents Insurance	396	374
Gift Aid Claim	2,603	2,176
Burial Grant Receivable	3,536	2,004
	<u>7,064</u>	<u>5,929</u>
12 CREDITORS		
Burial Surcharges	1,887	1,888
Sundry Creditors and Accruals	5,452	3,261
	<u>7,339</u>	<u>5,149</u>

THANET AND DISTRICT REFORM SYNAGOGUE

NOTES TO THE ACCOUNTS

For the year ended 31 December 2016

	Tangible Fixed Assets £	Current Assets £	Current Liabilities £	Total £
13 ANALYSIS OF NET ASSETS BETWEEN FUNDS				
Unrestricted				
General Fund	102,224	32,854	(5,451)	129,627
Restricted				
Burial Deposits	-	1,888	(1,888)	-
Cemetery Obelisk	410	-	-	410
Garden Fund	160	1,151	-	1,311
MRJ Youth Community Award	-	128	-	128
Sefer Torah Fund	-	200	-	200
Sonny Herman Memorial Fund	-	725	-	725
	<u>102,794</u>	<u>36,946</u>	<u>(7,339)</u>	<u>132,401</u>

Restricted Funds were spent to the value of £90 on garden maintenance from the Garden Fund