

THANET AND DISTRICT REFORM SYNAGOGUE

Charity No. 294859

REPORT AND ACCOUNTS

For the year ended 31 December 2017

THANET AND DISTRICT REFORM SYNAGOGUE

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For the year ended 31 December 2017

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THANET AND DISTRICT REFORM SYNAGOGUE

SYNAGOGUE INFORMATION

For the Year Ended 31 December 2017

The Synagogue Council (Board of Trustees)

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

Ian Smiler

Chairman &
Hon Treasurer
Vice Chair
Hon Secretary

David Fox
Simon Wolfe
Helene Cohen
Sally Roth
Roberta Byrne

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 2017

The Synagogue Council presents its report together with the Accounts for the year ended 31 December 2017.

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 2017

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 2017 funds stood at £135,765 (2016 £132,401).

REVIEW OF PROGRESS

During 2017 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 E-mailshots, 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. Through our annual Kol Nidre Appeal we support a national Jewish charity and a local Kent based charity. We are a constituent member of the Movement for Reform Judaism and are represented at the Board of Deputies of British Jews.

In the course of the year we welcomed civic dignitaries including local MP and mayors to a dedication service for our new memorial tree dedicated to the memory of 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 synagogue members a few years ago. We also launched an appeal for funds to cover the cost of repairs to the Sefer Torah scroll from Klatovy on permanent loan to us from the Westminster Scroll Trust.

ACCOUNTS

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

By order of the Synagogue Council

Ian Smiler – Chairman
Dated: 27 March 2018

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

Charity number 294859

I report on the accounts of the Trust for the year ended 31 December 2017, 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 statement

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 of 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 set out below (on page 6).

INDEPENDENT EXAMINER'S REPORT (Continued)

TO THE TRUSTEES OF

THANET AND DISTRICT REFORM SYNAGOGUE

Charity number 294859

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which 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 3 April 2018

THANET AND DISTRICT REFORM SYNAGOGUE
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2017

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Incoming resources					
Subscriptions		14,522	-	14,522	14,690
Gift Aid claim		2,706	394	3,100	2,603
Fund Raising Activities	2	1,339	3,554	4,893	2,512
Other Donations		1,495	300	1,795	1,379
Interest Received		6	-	6	15
Burial Grant & Levy	5	-	5,086	5,086	6,133
Total incoming resources		<u>20,068</u>	<u>9,334</u>	<u>29,402</u>	<u>27,332</u>
Resources expended					
Total direct charitable expenditure					
Services	3	2,702	-	2,702	2,817
Religion School	4	-	-	-	-
Burial Expenses	5	200	5,086	5,286	6,206
Depreciation	10	1,147	490	1,637	1,764
Fund Raising Costs	2	510	-	510	638
Charitable Expenses	6	633	1,535	2,168	2,528
Sub-total direct charitable expenditure		<u>5,192</u>	<u>7,111</u>	<u>12,303</u>	<u>13,953</u>
Other expenditure					
Community Development	7	7,824	-	7,824	7,720
Administrative Expenses	8	5,851	60	5,911	5,752
Sub-total direct other expenditure		<u>13,675</u>	<u>60</u>	<u>13,735</u>	<u>13,472</u>
Total resources expended		<u>18,867</u>	<u>7,171</u>	<u>26,038</u>	<u>27,425</u>
Net incoming / (outgoing) resources		1,201	2,163	3,364	(93)
Transfer between funds		-	-	-	-
Balance brought forward 1 January 2017		129,627	2,774	132,401	132,494
Balance carried forward 31 December 2017		<u>130,828</u>	<u>4,937</u>	<u>135,765</u>	<u>132,401</u>

THANET AND DISTRICT REFORM SYNAGOGUE
BALANCE SHEET
31 December 2017

	Notes	2017		2016	
		£	£	£	£
Fixed assets	10		101,850		102,794
Current assets					
Cash in Hand		206		327	
Cash at Bank		32,646		29,555	
Debtors & Prepayments	11	<u>4,343</u>		<u>7,064</u>	
Total current assets		37,195		36,946	
Current liabilities					
Creditors	12	<u>3,280</u>		<u>7,339</u>	
Net current assets			33,915		29,607
Net assets			<u>135,765</u>		<u>132,401</u>
The funds of the charity	13				
Unrestricted income funds			130,828		129,790
Restricted income funds					
Sonny Herman Memorial Fund			725		725
Garden Fund			1,546		1,148
Cemetery Obelisk			-		410
MRJ Youth Community Award			128		128
Sefer Torah Fund			2,538		200
Total charity funds			<u>135,765</u>		<u>132,401</u>

Approved:
Date: 27 March 2018

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 2017

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 2017

	Unrestricted Funds	Restricted Funds	Total Funds 2017	Total Funds 2016
	£	£	£	£
2 FUND RAISING ACTIVITIES				
Kol Nidre Appeal	-	860	860	460
Prayer Books	13	-	13	-
Shabbat Supper	273	-	273	271
Festivals	106	-	106	140
Newsletter Subscription	104	-	104	90
Newsletter Advertising	130	-	130	200
Fund Raising Social Events	197	458	655	192
SOS Sefer Repair Donations	-	1,561	1,561	-
Other Events	516	675	1,191	1,159
	<u>1,339</u>	<u>3,554</u>	<u>4,893</u>	<u>2,512</u>
 Deduct:				
Prayer Books	31	-	31	215
Shabbat Supper	87	-	87	89
Newsletter Costs	297	-	297	295
Other Events Costs	95	-	95	39
	<u>510</u>	<u>-</u>	<u>510</u>	<u>638</u>
	<u>829</u>	<u>3,554</u>	<u>4,383</u>	<u>1,874</u>
 3 SERVICES				
Rabbinical Attendances	2,384	-	2,384	2,384
High Holy Day Expenses	-	-	-	25
Shabbat & Festival Costs	318	-	318	360
Other Expenses	-	-	-	48
	<u>2,702</u>	<u>-</u>	<u>2,702</u>	<u>2,817</u>

THANET AND DISTRICT REFORM SYNAGOGUE

NOTES TO THE ACCOUNTS

For the year ended 31 December 2017

	Unrestricted Funds	Restricted Funds	Total Funds 2017	Total Funds 2016
	£	£	£	£
4 RELIGION SCHOOL				
Staff Expenses	-	-	-	-
MRJ Student Training	-	-	-	-
Books & Stationery	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
5 BURIAL INCOME & EXPENDITURE				
Subscription Levy	-	2,604	2,604	2,597
Burial Deposit Expenditure	-	85	85	-
Member's Payment for Burial	-	723	723	336
Burial Grant	-	1,674	1,674	3,200
	<u>-</u>	<u>5,086</u>	<u>5,086</u>	<u>6,133</u>
Deduct:				
Burial Society Premium	155	2,604	2,759	2,670
Service Costs	45	2,482	2,527	3,536
Funeral Expenses	-	-	-	-
	<u>200</u>	<u>5,086</u>	<u>5,286</u>	<u>6,206</u>
	<u>(200)</u>	<u>-</u>	<u>(200)</u>	<u>(73)</u>
6 CHARITABLE EXPENSES				
Movement for Reform Judaism	400	-	400	400
Kol Nidre Appeal	-	860	860	460
Klatovy Sefer Repairs	-	-	-	310
General Charitable Activities	233	675	908	1,358
	<u>633</u>	<u>1,535</u>	<u>2,168</u>	<u>2,528</u>
7 COMMUNITY DEVELOPMENT				
Rabbinical Consultancy	7,700	-	7,700	7,700
Inter Community Liaison	124	-	124	20
	<u>7,824</u>	<u>-</u>	<u>7,824</u>	<u>7,720</u>

THANET AND DISTRICT REFORM SYNAGOGUE

NOTES TO THE ACCOUNTS

For the year ended 31 December 2017

	Unrestricted Funds	Restricted Funds	Total Funds 2017	Total Funds 2016
	£	£	£	£
8 ADMINISTRATIVE EXPENSES				
Building & Contents Insurance	1,645	-	1,645	1,625
Cleaning & Hygiene	774	-	774	641
Light & Heat	1,163	-	1,163	1,003
Water Rates	174	-	174	169
Postage	67	-	67	122
Stationery	30	-	30	54
Telephone & Internet	612	-	612	633
Synagogue Maintenance	924	60	984	686
Travel	97	-	97	514
Independent Examiner's Fees	270	-	270	270
Bank Charges	-	-	-	-
Other Expenses	95	-	95	35
	<u>5,851</u>	<u>60</u>	<u>5,911</u>	<u>5,752</u>

9 TRUSTEE REMUNERATION

During the year no trustee received any remuneration. Ian Smiler represented this community at MRJ events at a cost of £97. Rabbi Cliff Cohen is the spouse of a Trustee and was paid a total of £10,504 for Rabbinical attendances, consultancy, community liaison, and the printing of the Synagogue's Newsletter. At the year-end, £720 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 2017

	Total Funds 2017 £	Total Funds 2016 £
10 FIXED ASSETS		
Freehold Property		
Original Building - at Cost	97,713	97,713
Additions - at Cost	-	-
	97,713	97,713
Other Assets		
Opening Balance - at Cost	32,223	29,490
Additions - at Cost	1,587	2,927
Less - Grants received	(894)	(194)
	32,916	32,223
 Total Assets at Cost	 130,629	 129,936
 Depreciation - Other Assets		
Brought Forwards	27,142	25,378
Charge for the Year	1,637	1,764
	28,779	27,142
 Net book value at year end	 101,850	 102,794

Two Sefer Torah Scrolls are on permanent loan to the Synagogue and are therefore not included in Fixed Assets

11 DEBTORS & PREPAYMENTS

Members & Debtors	729	529
Building & Contents Insurance	416	396
Gift Aid Claim	3,100	2,603
Burial Grant Receivable	-	3,536
Sundry Debtors and Prepayments	98	-
	4,343	7,064

12 CREDITORS

Burial Surcharges	1,802	1,887
Sundry Creditors and Accruals	1,478	5,452
	3,280	7,339

THANET AND DISTRICT REFORM SYNAGOGUE

NOTES TO THE ACCOUNTS

For the year ended 31 December 2017

	Tangible Fixed Assets £	Current Assets £	Current Liabilities £	Total £
13 ANALYSIS OF NET ASSETS BETWEEN FUNDS				
Unrestricted				
General Fund	101,770	30,536	(1,478)	130,828
Restricted				
Burial Deposits	-	1,802	(1,802)	-
Garden Fund	80	1,466	-	1,546
MRJ Youth Community Award	-	128	-	128
Sefer Torah Fund	-	2,538	-	2,538
Sonny Herman Memorial Fund	-	725	-	725
	<u>101,850</u>	<u>37,195</u>	<u>(3,280)</u>	<u>135,765</u>

Restricted Funds were spent to the value of £60 on garden maintenance from the Garden Fund

Restricted Funds

Restricted funds are funds subject to restrictions imposed by the donor or by the specific terms of the appeal under which the funds are raised.

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.

Sonny Herman Memorial Fund

Funds for community awards for excellence in memory of former Rabbi Sonny Herman.