

**THANET AND DISTRICT REFORM SYNAGOGUE**

Charity No. 294859

**REPORT AND ACCOUNTS**

**For the year ended 31 December 2018**

# THANET AND DISTRICT REFORM SYNAGOGUE

## INDEX

For the year ended 31 December 2018

### Pages

1	Index
2	Synagogue Information
3 - 4	Report of the Synagogue Council
5	Independent Examiner's Report
6	Statement of Financial Activities
7	Balance Sheet
8 - 13	Notes to the Accounts

# THANET AND DISTRICT REFORM SYNAGOGUE

## SYNAGOGUE INFORMATION

For the Year Ended 31 December 2018

### 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 2018

The Synagogue Council presents its report together with the Accounts for the year ended 31 December 2018.

### 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 2018 funds stood at £138,865 (2017 £135,765).

## **THANET AND DISTRICT REFORM JEWISH COMMUNITY**

### **REPORT OF THE SYNAGOGUE COUNCIL**

**For the year ended 31 December 2018**

#### **REVIEW OF PROGRESS**

During 2018 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 with our community care programme "Chesed". Our other links with our members and friends also continued as before, these being regular (e)mailshots, magazine "Etz Chaim", "What's On" newsletter and our website, [www.tdrs.org.uk](http://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 moved to Sunday mornings and was renamed Cheder. This continued to provide a high standard of Jewish knowledge for member's children.

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. In July we were delighted to welcome the Iman of Canterbury Mosque and Ramsgate Mayor who joined us for Shabbat morning, and in September Rabbi Cohen participated in a First World War Centenary Service held in Canterbury and hosted by Her Majesty's Lord Lieutenant of Kent. Through our annual Kol Nidre Appeal we supported a national Jewish charity and a local Kent based charity, and continued with the collection of foods for donation to local homeless charity Porchlight.

We remain a constituent member of the Movement for Reform Judaism and with representation at the Board of Deputies of British Jews. I continued to represent the Thanet Jewish Community at local Kent Police IPAG meetings.

Our ongoing appeal for funds to cover the cost of repairs to the Klatovy Sefer Torah will continue into 2019 and I am very pleased to mention that repairs commence very soon. In January the central heating boiler failed and had to be replaced, and in the autumn further works were undertaken towards achieving a lasting solution for the ongoing problem of the leaking porch roof, as well as in the course of the year other general works for the upkeep of the Synagogue premises.

#### **ACCOUNTS**

The Synagogue's accounts appear on pages 7 - 13 of this report.

**By order of the Synagogue Council**

Ian Smiler – Chairman  
Dated: 19 March 2019

**THANET AND DISTRICT REFORM SYNAGOGUE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
For the year ended 31 December 2018

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
<b>Incoming Resources</b>					
Subscriptions		13,881	-	13,881	14,522
Gift Aid claim		2,609	369	2,978	3,100
Fund Raising Activities	2	1,542	4,373	5,915	4,893
Other Donations		1,287	300	1,587	1,795
Interest Received		66	-	66	6
Burial Grant & Levy	5	-	4,909	4,909	5,086
<b>Total Incoming Resources</b>		<u>19,385</u>	<u>9,951</u>	<u>29,336</u>	<u>29,402</u>
<b>Resources Expended</b>					
<b>Total Direct Charitable Expenditure</b>					
Services	3	2,871	-	2,871	2,702
Religion School	4	-	-	-	-
Burial Expenses	5	189	4,909	5,098	5,286
Depreciation	10	1,574	80	1,654	1,637
Fund Raising Costs	2	478	0	478	510
Charitable Expenses	6	581	1,085	1,666	2,168
<b>Sub-Total Direct Charitable Expenditure</b>		<u>5,694</u>	<u>6,074</u>	<u>11,768</u>	<u>12,303</u>
<b>Other Expenditure</b>					
Community Development	7	7,720	-	7,720	7,824
Administrative Expenses	8	6,518	231	6,749	5,911
<b>Sub-Total Direct Other Expenditure</b>		<u>14,238</u>	<u>231</u>	<u>14,469</u>	<u>13,735</u>
<b>Total Resources Expended</b>		<u>19,932</u>	<u>6,305</u>	<u>26,237</u>	<u>26,038</u>
<b>Net (Outgoing)/Income Resources</b>		(546)	3,646	3,100	3,364
<b>Transfer Between Funds</b>					
		-	-	-	-
<b>Balance brought forward 1 January 2018</b>		<u>130,828</u>	<u>4,937</u>	<u>135,765</u>	<u>132,401</u>
<b>Balance carried forward 31 December 2018</b>		<u>130,282</u>	<u>8,583</u>	<u>138,865</u>	<u>135,765</u>

THANET AND DISTRICT REFORM SYNAGOGUE

BALANCE SHEET

31 December 2018

	Notes	2018		2017	
		£	£	£	£
<b>Fixed Assets</b>	10		103,474		101,850
<b>Current Assets</b>					
Cash in Hand		195		206	
Cash at Bank		34,059		32,646	
Debtors & Prepayments	11	<u>7,174</u>		<u>4,343</u>	
		41,428		37,195	
<b>Current Liabilities</b>					
Creditors	12	<u>6,037</u>		<u>3,280</u>	
			35,391		33,915
			<u>138,865</u>		<u>135,765</u>
<b>The Funds of the Charity</b>	13				
Unrestricted Funds			130,282		130,828
Restricted Funds					
Sonny Herman Memorial Fund			645		725
Garden Fund			1,610		1,546
MRJ Youth Community Award			128		128
Sefer Torah Fund			6,200		2,538
			<u>138,865</u>		<u>135,765</u>

Approved:  
Date: 19 March 2019

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 2018

### 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 2018

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
<b>2 FUND RAISING ACTIVITIES</b>				
Kol Nidre Appeal	-	375	375	860
Prayer Books	51	-	51	13
Shabbat Supper	213	-	213	273
Festivals	164	-	164	106
Newsletter Subscription	125	-	125	104
Newsletter Advertising	140	-	140	130
Fund Raising Social Events	402	-	402	655
SOS Sefer Repair Donations	-	3,368	3,368	1,561
Other Events	447	630	1,077	1,191
	<u>1,542</u>	<u>4,373</u>	<u>5,915</u>	<u>4,893</u>
Deduct:				
Prayer Books	40	-	40	31
Shabbat Supper	40	-	40	87
Newsletter Costs	300	-	300	297
Other Events Costs	98	-	98	95
	<u>478</u>		<u>478</u>	<u>510</u>
	<u>1,064</u>	<u>4,373</u>	<u>5,437</u>	<u>4,383</u>
<b>3 SERVICES</b>				
Rabbinical Attendances	2,500	-	2,500	2,384
High Holy Day Expenses	-	-	-	-
Shabbat & Festival Costs	371	-	371	318
Other Expenses	-	-	-	-
	<u>2,871</u>	<u>-</u>	<u>2,871</u>	<u>2,702</u>

THANET AND DISTRICT REFORM SYNAGOGUE

NOTES TO THE ACCOUNTS

For the year ended 31 December 2018

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
<b>4 RELIGION SCHOOL</b>				
Staff Expenses	-	-	-	-
MRJ Student Training	-	-	-	-
Books & Stationery	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>5 BURIAL INCOME &amp; EXPENDITURE</b>				
Subscription Levy	-	2,583	2,583	2,604
Burial Deposit Expenditure	-	-	-	85
Member's Payment for Burial	-	-	-	723
Burial Grant	-	2,326	2,326	1,674
	<u>-</u>	<u>4,909</u>	<u>4,909</u>	<u>5,086</u>
Deduct:				
Burial Society Premium	189	2,583	2,772	2,759
Service Costs	-	2,326	2,326	2,527
Funeral Expenses	-	-	-	-
	<u>189</u>	<u>4,909</u>	<u>5,098</u>	<u>5,286</u>
	<u>(189)</u>	<u>-</u>	<u>(189)</u>	<u>(200)</u>
<b>6 CHARITABLE EXPENSES</b>				
Movement for Reform Judaism	400	-	400	400
Kol Nidre Appeal	-	375	375	860
Klatovy Sefer Repairs	-	-	-	-
General Charitable Activities	181	710	891	908
	<u>581</u>	<u>1,085</u>	<u>1,666</u>	<u>2,168</u>
<b>7 COMMUNITY DEVELOPMENT</b>				
Rabbinical Consultancy	7,700	-	7,700	7,700
Inter Community Liaison	20	-	20	124
	<u>7,720</u>	<u>-</u>	<u>7,720</u>	<u>7,824</u>

THANET AND DISTRICT REFORM SYNAGOGUE

NOTES TO THE ACCOUNTS

For the year ended 31 December 2018

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
<b>8 ADMINISTRATIVE EXPENSES</b>				
Building & Contents Insurance	1,669	-	1,669	1,645
Cleaning & Hygiene	616	-	616	774
Light & Heat	982	-	982	1,163
Water Rates	177	-	177	174
Postage	90	-	90	67
Stationery	56	-	56	30
Telephone & Internet	661	-	661	612
Synagogue Maintenance	1,398	231	1,629	984
Travel	548	-	548	97
Independent Examiner's Fees	276	-	276	270
Bank Charges	-	-	-	-
Other Expenses	45	-	45	95
	<u>6,518</u>	<u>231</u>	<u>6,749</u>	<u>5,911</u>

**9 TRUSTEE REMUNERATION**

During the year no trustee received any remuneration. Ian Smiler represented this community at MRJ events at a cost of £502.40. Rabbi Cliff Cohen is the spouse of a Trustee and was paid a total of £10,565.84 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 2018**

	<b>Total Funds 2018 £</b>	<b>Total Funds 2017 £</b>
<b>10 FIXED ASSETS</b>		
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	32,916	32,223
Additions - at Cost	3,278	1,587
Less - Grants received	-	(894)
	<u>36,194</u>	<u>32,916</u>
<b>Total Assets at Cost</b>	<u><b>133,907</b></u>	<u><b>130,629</b></u>
Depreciation - Other Assets		
Brought Forwards	28,779	27,142
Charge for the Year	1,654	1,637
	<u>30,433</u>	<u>28,779</u>
<b>Asset Value at Year End</b>	<u><b>103,474</b></u>	<u><b>101,850</b></u>
Two Sefer Torah Scrolls are on permanent loan to the Synagogue and are therefore not included in Fixed Assets		
<b>11 DEBTORS &amp; PREPAYMENTS</b>		
Members & Debtors	1,267	729
Building & Contents Insurance	418	416
Gift Aid Claim	2,978	3,100
Burial Grant Receivable	2,326	-
Sundry Debtors and Prepayments	185	98
	<u>7,174</u>	<u>4,343</u>
<b>12 CREDITORS</b>		
Burial Surcharges	1,802	1,802
Sundry Creditors and Accruals	4,235	1,478
	<u>6,037</u>	<u>3,280</u>

**THANET AND DISTRICT REFORM SYNAGOGUE**

**NOTES TO THE ACCOUNTS**

**For the year ended 31 December 2018**

	Tangible Fixed Assets £	Current Assets £	Current Liabilities £	Total £
<b>13 ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>				
<b>Unrestricted</b>				
General Fund	103,474	31,043	(4,235)	130,282
<b>Restricted</b>				
Burial Deposits	-	1,802	(1,802)	-
Garden Fund	-	1,610	-	1,610
MRJ Youth Community Award	-	128	-	128
Sefer Torah Fund	-	6,200	-	6,200
Sonny Herman Memorial Fund	-	645	-	645
	<u>103,474</u>	<u>41,428</u>	<u>(6,037)</u>	<u>138,865</u>

Restricted Funds were spent to the value of £231 on garden maintenance from the Garden Fund and £80 from the Sonny Herman Memorial Fund

**Restricted Funds**

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