

**SOUTHEND & DISTRICT REFORM SYNAGOGUE**

**TRUSTEES' REPORT & FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2014**

CHARITY NUMBER  
237616

Jeffrey Kinn FCCA

50 Warren Road  
Leigh on Sea  
Essex  
SS9 3TS

# **SOUTHEND & DISTRICT REFORM SYNAGOGUE**

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# **SOUTHEND & DISTRICT REFORM SYNAGOGUE**

## **Legal and administrative information**

### **Status**

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

Presidents:                      Mr C Brenner  
   Mrs R Brenner

Vice Presidents:                Mrs M Sloman  
   Mrs P Marks

Trustees:

Mrs A Carr	Honorary Chair
Mr K Phillips	Honorary Treasurer
Mrs S Levitas	Honorary Secretary
Mrs F Potter	
Mrs D Miller	
Mr L Miller	
Mrs R Watson	
Mr A Goldstein	
Mrs B Goldstein	
Mr M Caplan	
Mr S Lee	
Mrs A Redmond	
M/S C Gallivan	
Mr M Royston	
Mrs S Lowey	

Charity number:                237616

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

Independent examiner:        Jeffrey Kinn FCCA  
   50 Warren Road  
   Leigh on Sea  
   Essex  
   SS9 3TS

# **SOUTHEND & DISTRICT REFORM SYNAGOGUE**

## **Trustees' report for the year ended 31<sup>st</sup> March 2014**

### **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.

# **SOUTHEND & DISTRICT REFORM SYNAGOGUE**

## **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 4<sup>th</sup> May 2014  
and signed on its behalf by

**A.Carr**  
Chair of Council

# **SOUTHEND & DISTRICT REFORM SYNAGOGUE**

## **Independent Examiner's Report to the Trustees of the Southend & District Reform Synagogue**

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2014 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 43(2) 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 43 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(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 41 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**

# SOUTHEND & DISTRICT REFORM SYNAGOGUE

## Statement of financial activities

For the year ended 31<sup>st</sup> March 2014

	Notes	Unrestricted funds £	Restricted funds £	31/3/2014 Total £	31/3/2013 Total £
<b>Incoming resources</b>					
Donations		942	-	942	1602
Subscription income	2	36092	12552	48644	47028
Non-members' burial fees		4375	-	4375	3990
Income from investments	3	2326	4505	6831	7011
Income from other incoming resources	4	1535	-	1535	3640
		-----	-----	-----	-----
<b>Total incoming resources</b>		45270	17057	62327	63271
<b>Less cost of generating funds</b>		-	-	-	(18)
		-----	-----	-----	-----
<b>Net incoming resources available For charitable application</b>		45270	17057	62327	63253
		-----	-----	-----	-----
<b>Charitable expenditure</b>					
Cost of activities in furtherance of the charity's objects					
Funeral costs		-	(6781)	(6781)	(7746)
Support costs	5	(40313)	(8923)	(49236)	(49923)
Management & Administration		-	-	-	-
		-----	-----	-----	-----
<b>Total charitable expenditure</b>		(40313)	(15704)	(56017)	(57669)
		-----	-----	-----	-----
Excess of income over expenditure		4957	1353	6310	5602
Transfer of funds		2500	(2500)	-	-
Total funds brought forward		141484	180486	321970	316368
		-----	-----	-----	-----
<b>Total funds carried forward</b>		148941	179339	328280	321970
		=====	=====	=====	=====

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

# SOUTHEND & DISTRICT REFORM SYNAGOGUE

## Balance Sheet As at 31<sup>st</sup> March 2014

		31/3/2014		31/3/2013	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		65596		62796
			-----		-----
			65596		62796
<b>Current assets</b>					
Stock		114		27	
Debtors and Prepayments	8	29049		34968	
Cash at bank		4925		1543	
Petty Cash		(9)		12	
Deposit and call		235000		230000	
		-----		-----	
		269079		266550	
<b>Creditors: amounts falling due within one year</b>	9	(6395)	262684	(7376)	259174
			-----		-----
<b>Net assets</b>	10		328280		321970
			=====		=====
<b>Funds</b>					
Unrestricted funds	11		148941		141484
Restricted funds	12		179339		180486
			-----		-----
			328280		321970
			=====		=====

The financial statements were approved by the trustees on 22<sup>nd</sup> May 2014 and signed on its behalf by

**A.Carr**  
Trustee

**K.Phillips**  
Trustee

# **SOUTHEND & DISTRICT REFORM SYNAGOGUE**

**Balance sheet (continued)**

**Trustees' statements required by Section 249B(4)  
for the year ended 31<sup>st</sup> March 2014**

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 31<sup>st</sup> March 2014 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**

# **SOUTHEND & DISTRICT REFORM SYNAGOGUE**

## **Notes to the financial statements for the year ended 31<sup>st</sup> March 2014**

### **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 31<sup>st</sup> March 2014

2. <b>Subscription income</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2014 £</b>	<b>2013 £</b>
Members contributions	30395	12552	42947	41372
Gift Aid reclaims	5697	-	5697	5656
	-----	-----	-----	-----
	36092	12552	48644	47028
	=====	=====	=====	=====
3. <b>Investment Income</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2014 £</b>	<b>2013 £</b>
Deposit account interest	2326	4505	6831	7011
4. <b>Other incoming resources</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2014 £</b>	<b>2013 £</b>
Hire of hall	405	-	405	870
Social events	175	-	175	215
Tree of Life	565	-	565	195
Advertising	350	-	350	360
Administration Fees Burial	-	-	-	2000
Conversion Course Fee	40	-	40	-
	-----	-	-----	-----
	1535	-	1535	3640
	=====	-	=====	=====

# SOUTHEND & DISTRICT REFORM SYNAGOGUE

## Notes to the financial statements for the year ended 31<sup>st</sup> March 2014

<b>5. Support costs</b>	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Staff costs & consultancy fees	20385	20820
Insurance	1316	1251
Light and heat	1123	1629
Repairs and maintenance	2478	2745
Printing, postage and stationery	1396	1868
Advertising	210	180
Telephone	639	676
General Expenses	841	1954
Guild	350	-
Travel	3009	3273
JJBS subscription fees	8923	8444
Depreciation and amortisation	4371	3678
Cheder	150	323
Movement of Reform Judaism	3735	2986
Rates	96	96
Books	214	-
	-----	-----
	49236	49923
	=====	=====

## 6. Trustees' emoluments

No trustees received any emoluments during the period.

## SOUTHEND & DISTRICT REFORM SYNAGOGUE

### Notes to the financial statements for the year ended 31<sup>st</sup> March 2014

7. Tangible fixed assets	Land and buildings freehold £	Improvement to freehold property £	Fixtures fittings and equipment £	Total £
<b>Cost</b>				
At 1 <sup>st</sup> April 2013	8130	54729	44399	107258
Additions	---	---	7171	7171
	-----	-----	-----	-----
At 31 <sup>st</sup> March 2014	8130	54729	51570	114429
	=====	=====	=====	=====
<b>Depreciation</b>				
At 1 <sup>st</sup> April 2013	1822	7175	35465	44462
Charge for the period	162	1008	3201	4371
	-----	-----	-----	-----
At 31 <sup>st</sup> March 2014	1984	8183	38666	48833
	=====	=====	=====	=====
<b>Net Book Values</b>				
At 31 <sup>st</sup> March 2014	6146	46546	12904	65596
	=====	=====	=====	=====
At 31 <sup>st</sup> March 2013	6308	47554	8934	62796
	=====	=====	=====	=====

8. Debtors	2014 £	2013 £
Prepayments Insurance	1145	1082
Prepaid JJBS subscription fees	26475	31770
Deposit interest	1260	2116
Gas	169	-
	-----	-----
	29049	34968
	=====	=====

# SOUTHEND & DISTRICT REFORM SYNAGOGUE

## Notes to the financial statements for the year ended 31<sup>st</sup> March 2014

<b>9. Creditors: amounts falling due within one year</b>	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
J Petchy Awards	774	801
Scroll Repair Fund	2135	1116
Cheder Challenge	124	124
E Kosky Fund	2159	3124
Other Creditors	164	770
Accruals	1039	1441
	-----	-----
	6395	7376
	=====	=====

<b>10. Analysis of net assets</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances at 31 <sup>st</sup> March 2014 as represented by:-			
Tangible fixed assets	65596	-	65596
Current assets	80845	181839	262684
	-----	-----	-----
	146441	181839	328280
	=====	=====	=====

<b>11. Unrestricted funds</b>	<b>1<sup>st</sup> April 2013</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfer of funds</b>	<b>31<sup>st</sup> March 2014</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Fund	141484	45270	(40313)	2500	148941
	=====	=====	=====	=====	=====

<b>12. Restricted funds</b>	<b>1<sup>st</sup> April 2013</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfer of funds</b>	<b>31<sup>st</sup> March 2014</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Burial Fund	180486	17057	(15704)	(2500)	179339
	=====	=====	=====	=====	=====

## **SOUTHEND & DISTRICT REFORM SYNAGOGUE**

### **Purposes of restricted funds**

The burial fund was established to provide means of burial or cremation for members of the synagogue. On 1<sup>st</sup> 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.

