

SOUTHEND & DISTRICT REFORM SYNAGOGUE

**TRUSTEES' REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2019**

CHARITY NUMBER

237616

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

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 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 M Caplan	Honorary Chairman
Mr L Miller	Honorary Vice Chair
Mr K Phillips	Honorary Treasurer
Mrs S Levitas	Honorary Secretary
Mrs D Miller	Assistant Hon. Secretary
Mr J Kinn	
Mrs A Hyams	
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

SOUTHEND & DISTRICT REFORM SYNAGOGUE

Trustees' report for the year ended 31st March 2019

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.

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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
and signed on its behalf by

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 31st March 2019 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

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Statement of financial activities

For the year ended 31st March 2019

	Notes	Unrestricted funds £	Restricted funds £	31/3/2019 Total £	31/3/2018 Total £
Incoming resources					
Donations		1066	-	1066	1483
Subscription income	2	36612	13801	50413	49973
Non-members' burial fees		3500	-	3500	3702
Income from investments	3	1596	2262	3858	4571
Income from other incoming resources	4	2326	-	2326	1874
		-----	-----	-----	-----
Net incoming resources available For charitable application		45100	16063	61163	61603
		-----	-----	-----	-----
Charitable expenditure					
Cost of activities in furtherance of the charity's objects					
Funeral costs		-	(423)	(423)	(3736)
Support costs	5	(46085)	(11502)	(57877)	(55342)
Management & Administration	7	(240)	-	(240)	(240)
		-----	-----	-----	-----
Total charitable expenditure		(46325)	(11925)	(58540)	(59318)
		-----	-----	-----	-----
Excess of income over expenditure		(1225)	4138	2913	2285
Transfer of funds		1000	(1000)	-	-
Total funds brought forward		177223	154665	331888	329603
		-----	-----	-----	-----
Total funds carried forward		176998	157803	334801	331888
		=====	=====	=====	=====

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 2019

	Notes	31/3/2019		31/3/2018	
		£	£	£	£
Fixed assets					
Tangible assets	8		56188		57028
			-----		-----
			56188		57028
Current assets					
Stock		946		1072	
Debtors and Prepayments	9	2703		3232	
Cash at bank		33821		25854	
Petty Cash		109		72	
Deposit and call		263780		261002	
		-----		-----	
		301359		291232	
Creditors: amounts falling due within one year	10	(22746)	278613	(16372)	274860
			-----		-----
Net assets	11		334801		331888
			=====		=====
Funds					
Unrestricted funds	12		176998		177223
Restricted funds	13		157803		154665
			-----		-----
			334801		331888
			=====		=====

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

M. Caplan
Trustee

K. Phillips
Trustee

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Balance sheet (continued)

Trustees' statements required by Section 249B(4) for the year ended 31st March 2019

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 2019 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 31st March 2019

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.

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Notes to the financial statements for the year ended 31st March 2019

2.	Subscription income	Unrestricted funds £	Restricted funds £	2019 £	2018 £
	Members contributions	30896	13801	44697	44004
	Gift Aid reclaims	5716	-	5716	5969
		----- 36612 =====	----- 13801 =====	----- 50413 =====	----- 49973 =====
3.	Investment Income	Unrestricted funds £	Restricted funds £	2019 £	2018 £
	Deposit account interest	1596	2262	3858	4571
4.	Other incoming resources	Unrestricted funds £	Restricted funds £	2019 £	2018 £
	Hire of hall	1405	-	1405	930
	Social events	510	-	510	537
	Tree of Life	381	-	381	157
	Advertising	30	-	30	50
	Conversion Course Fee	-	-	-	200
		----- 2326 =====	----- - =====	----- 2326 =====	----- 1874 =====

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Notes to the financial statements for the year ended 31st March 2019

5. Support costs	2018	2017
	£	£
Staff costs & consultancy fees	24375	22970
Insurance	1086	1041
Light and heat	2015	1588
Repairs and maintenance	3035	1482
Printing, postage and stationery	1246	1610
Advertising	335	255
Telephone	854	889
General Expenditure	1870	1598
Kiddish/Kitchen	1351	951
Travel	2842	2778
JJBS subscription fees	11502	11236
Depreciation and amortisation	2973	3424
Cheder	264	310
Reform Judaism	3711	3712
Rates	68	66
Books	60	372
Radiator	-	360
Defibrillator	-	700
	-----	-----
	57587	55342
	=====	=====

6. **Trustees' emoluments**

No trustees received any emoluments during the period.

7. Management and administration	2019	2018
	£	£
Independent examiner's fee	240	240

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Notes to the financial statements for the year ended 31st March 2019

8. Tangible fixed assets	Land and buildings freehold £	Improvement to freehold property £	Fixtures fittings and equipment £	Total £
Cost				
At 1 st April 2018	8130	54729	58628	121487
Additions	---	2133	---	2133
	-----	-----	-----	-----
At 31 st March 2019	8130	56862	58628	123620
	=====	=====	=====	=====
Depreciation				
At 1 st April 2018	2632	12215	47612	62459
Charge for the period	162	1008	1803	2973
	-----	-----	-----	-----
At 31 st March 2019	2794	13223	49415	65432
	=====	=====	=====	=====
Net Book Values				
At 31 st March 2019	5336	43639	9213	58188
	=====	=====	=====	=====
At 31 st March 2018	5498	42514	11016	59028
	=====	=====	=====	=====
9. Debtors			2019	2018
			£	£
Prepayment Insurance			902	902
Deposit interest			1801	2330
			-----	-----
			2703	3232
			=====	=====

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Notes to the financial statements for the year ended 31st March 2019

10. Creditors: amounts falling due within one year	2019	2018
	£	£
J Petchy Awards Fund	1770	2445
Scroll Repair Fund	457	877
Cheder Fund	324	324
E Kosky Fund	3605	3605
M Karo Fund	6080	6080
M Sloman Fund	235	790
Guild Fund	471	471
Rabbinic	200	-
Other Creditors	9411	1192
Accruals	193	588
	-----	-----
	22746	16372
	=====	=====

11. Analysis of net assets	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 st March 2019 as represented by:-			
Tangible fixed assets	56188	-	56188
Current assets	120810	157803	278613
	-----	-----	-----
	176998	157803	334801
	=====	=====	=====

12. Unrestricted funds	1st April 2018	Incoming	Outgoing	Transfer of funds	31st March 2019
	£	£	£	£	£
General Fund	177223	45100	(46325)	1000	176998
	=====	=====	=====	=====	=====

13. Restricted funds	1st April 2017	Incoming	Outgoing	Transfer of funds	31st March 2018
	£	£	£	£	£
Burial Fund	154665	16063	(11925)	(1000)	157803
	=====	=====	=====	=====	=====

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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.

