

**RADLETT REFORM SYNAGOGUE  
INCOME & EXPENDITURE ACCOUNT  
YEAR ENDED 31 DECEMBER 2017**

	2017	2017	2016	2016
	£	£	£	£
<b>INCOME</b>				
Subscriptions (see note 6)		<b>372,943</b>		354,356
Board of Deputies		<b>9,483</b>		9,075
Jewish Joint Burial Society		<b>68,550</b>		66,700
Hall hire		<b>5,186</b>		6,470
Friends of the Synagogue		<b>2,163</b>		2,036
Inland Revenue tax refund (see note 1)		<b>87,585</b>		94,858
Higher rate tax donation		<b>32,447</b>		29,917
Wedding fees		<b>2,500</b>		6,500
Donations received		<b>6,864</b>		10,506
Nursery		<b>1,500</b>		1,000
Social and cultural activities	Income	<b>6,319</b>	16,442	
	Expenses	<b>(5,481)</b>	<b>(2,542)</b>	
		<b>838</b>		13,900
Tree of Life		<b>65</b>		497
Advertising income		<b>150</b>		60
Bank and Building Society interest received		<b>1,425</b>		1,727
<b>TOTAL INCOME</b>		<b>591,699</b>		597,602
<b>TOTAL EXPENDITURE</b>		<b>(598,360)</b>		(559,203)
<b>NET (DEFICIT)/SURPLUS FOR THE YEAR</b>		<b>(6,661)</b>		38,399
<b>RESERVES AT 1 JANUARY</b>		<b>304,956</b>		266,557
<b>RESERVES AT 31 DECEMBER</b>		<b>298,295</b>		304,956

PLEASE NOTE:

Although general unrestricted reserves show a deficit for the year of £9,958, the statutory accounts will show a deficit of £13,079. This is due to expenditure during the year funded from reserves, specifically, the designated fund for the Community support worker.

**RADLETT REFORM SYNAGOGUE  
INCOME & EXPENDITURE ACCOUNT  
YEAR ENDED 31 DECEMBER 2017**

		2017	2017	2016	2016
		£	£	£	£
<b>EXPENDITURE</b>					
Computer costs			11,325		5,838
Depreciation			346		115
The Learning Circle	Income	(2,140)		(1,597)	
	Expenses	1,700		1,365	
	Salaries	535		2,100	
			95		1,868
Cheder & BM	Income	(49,847)		(47,851)	
	Expenses	17,189		19,226	
	Salaries	60,103		53,206	
			27,445		24,581
Books	Sales	(1,150)		(610)	
	Purchases	1,339		2,362	
			189		1,752
Board of Deputies			9,483		9,075
Board of Deputies RBRS delegates			1,485		1,485
Jewish Joint Burial Society			66,492		64,684
The Movement for Reform Judaism levy (see note 3)			72,139		68,457
High Holy Day	Income	(6,155)		(6,097)	
	Expenses	28,728		24,698	
			22,573		18,601
Youth activities	Income	(2,246)		(32,307)	
	Expenses	1,937		30,305	
	Salaries	5,526		6,732	
			5,217		4,730
Synagogue services			801		7,722
Advertising			-		180
Rabbis' expenses			5,839		4,217
Salaries		255,139		241,287	
Transfer of 25% (2016:25%) of Community Support Worker from designated fund		(3,121)		(3,250)	
			252,018		238,037
Rabbis' pension			9,599		8,991
Auditors' fees			6,111		5,580
Professional fees			1,399		2,398
Light, heat & rates			6,800		8,365
Printing, postage & stationery			7,155		6,678
Telephone			5,541		5,671
Photocopier lease & maintenance			4,682		4,700
Security			16,674		17,152
Repairs & maintenance (see note 9)			45,791		30,453
Bank charges			1,890		2,143
Insurance			12,172		11,499
Miscellaneous expenses			1,794		1,754
Refreshments			899		659
Training			411		538
Conference expenses			1,995		1,280
<b>TOTAL EXPENDITURE</b>			<b>598,360</b>		<b>559,203</b>

**RADLETT REFORM SYNAGOGUE  
BALANCE SHEET  
AS AT 31 DECEMBER 2017**

	2017 £	2017 £	2016 £	2016 £
<b>Fixed assets</b>				
Jubilee Extension		340,112		340,112
Scrolls and Ark		16,484		16,484
Freehold property		115,974		115,974
Office equipment		-		346
		<u>472,570</u>		<u>472,916</u>
<b>Current assets</b>				
Bank account	48,422		40,982	
Deposit account	51,874		50,936	
Bank Jubilee account	-		66	
Petty cash	437		875	
Harpenden Building Society	70,179		37,013	
Virgin Money Charity Deposit	75,941		75,563	
Cambridge & Counties Bank	77,133		51,321	
Debtors and prepayments (see note 2)	19,592		23,710	
	<u>343,578</u>		<u>280,466</u>	
<b>Current Liabilities</b>				
Creditors and accruals (see note 4)	107,165		51,175	
	<u>107,165</u>		<u>51,175</u>	
<b>Net current assets</b>		236,413		229,291
<b>NET ASSETS</b>		<u>708,983</u>		<u>702,207</u>
<b>Capital and reserves</b>				
Unrestricted Revenue General Fund		298,295		304,956
Permanent Building Fund		102,690		102,690
Jubilee Building Fund (see note 5)		285,355		287,319
Specific provisions (see note 7)		19,522		1,000
Designated fund (see note 7)		3,121		6,242
<b>TOTAL CAPITAL</b>		<u>708,983</u>		<u>702,207</u>

**RADLETT REFORM SYNAGOGUE  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31 DECEMBER 2017**

	<b>2017</b>	<b>2017</b>	2016	2016
	£	£	£	£
<b>1. INLAND REVENUE TAX REFUND</b>				
Higher rate Tax Donations		<b>8,112</b>		7,636
Tree of Life		<b>31</b>		31
Jubilee Donations		<b>23</b>		66
Subscriptions		<b>70,330</b>		84,867
Friends		<b>186</b>		333
Donations		<b>8,903</b>		1,926
		<u><b>87,585</b></u>		<u>94,859</u>
<b>2. DEBTORS</b>				
Inland Revenue Tax Refund		<b>19,592</b>		12,528
Insurance prepayment		-		11,182
		<u><b>19,592</b></u>		<u>23,710</u>
<b>3. MOVEMENT FOR REFORM JUDAISM</b>				
2016 Subs actually received		<b>428,115</b>		408,476
Tax Refund thereon		<b>84,867</b>		80,960
		<u><b>512,982</b></u>		<u>489,436</u>
Less: Jewish Joint Burial Society	<b>66,700</b>		65,647	
Board of Deputies	<b>9,075</b>		8,899	
		<u><b>(75,775)</b></u>		<u>(74,546)</u>
		<u><b>437,207</b></u>		<u>414,890</u>
Levy = 16.5% (2016: 16.5%)				
2017 Movement for Reform Judaism Levy		<b>72,139</b>		68,457
Creditor/(Debtor) at 1 January 2017		<b>2,657</b>		1,007
Less: Amount paid in year		<b>(68,457)</b>		(66,807)
Creditor at 31 December 2017		<u><b>6,339</b></u>		<u>2,657</u>

**RADLETT REFORM SYNAGOGUE  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31 DECEMBER 2016**

	2017 £	2017 £	2016 £	2016 £
<b>4. CREDITORS</b>				
Donations re 3rd Clergy		57,622		14,460
Creditors control		2,854		12,692
Subscriptions		14,052		5,975
Auditors' fees		4,500		4,500
PAYE		6,249		5,954
MRJ		6,339		2,657
Cheder & BM		4,836		2,934
Security		1,290		1,260
Repairs		2,000		183
Board of Deputies		6,525		-
JJBS		898		-
Synagogue services		-		560
		<u>107,165</u>		<u>51,175</u>
<b>5. JUBILEE BUILDING FUND</b>				
Fund at 1 January 2017		287,319		289,071
Add: Donations Received		94		264
Less: JJBSoc for Lifers		(2,058)		(2,016)
Fund at 31 December 2017		<u>285,355</u>		<u>287,319</u>
<b>6. SUBSCRIPTIONS</b>				
Gross Subscriptions Received		448,918		428,115
Less: Board of Deputies	9,483		9,075	
Jewish Joint Burial Society	<u>66,492</u>		<u>64,684</u>	
		(75,975)		(73,759)
Net 5.2% increase (2016: 5.5%)		<u>372,943</u>		<u>354,356</u>
<b>7. SPECIFIC PROVISIONS</b>				
Burial Fund		1,000		1,000
HHD Appeal - Macmillan Cancer Support		4,984		-
HHD Appeal - World Jewish Relief Refugee Crisis		4,960		-
HHD Appeal - Israel Religious Action Center		4,883		-
HHD Appeal - Radlett Reform Synagogue		3,695		-
		<u>19,522</u>		<u>1,000</u>
Designated Fund - legacy received for Community Support Worker		<u>3,121</u>		<u>6,242</u>

**RADLETT REFORM SYNAGOGUE  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31 DECEMBER 2017**

	2017 £	2016 £
<b>8. HIGH HOLY DAY APPEAL</b>		
Radlett Reform Synagogue	5,945	3,469
Macmillan Cancer Support	4,984	-
World Jewish Relief Refugee Crisis	4,960	-
Israel Religious Action Center	4,883	-
Langdon	-	4,740
Noah Ark Children Hospice	-	4,034
Leo Baeck College	-	3,853
	<u>20,772</u>	<u>16,096</u>

	2017 £	2016 £
<b>9. ANALYSIS OF REPAIRS</b>		
First floor stud wall partitioning and related works	12,804	-
Flooring	7,010	-
Cleaning materials and bin collection	5,736	6,187
Fire alarm & equipment maintenance	3,784	2,623
Keys, locks and entryphone	3,410	509
Gate repairs	3,364	1,289
Intruder alarm system & CCTV (inc CST contrn: £2518)	2,544	1,396
Dishwasher	2,365	-
HHD Appeal 2017 contribution	(2,250)	-
Miscellaneous costs	2,000	-
Electrical repairs	1,930	299
Gardening	1,029	1,630
Window cleaning	630	501
Boiler and plumbing repairs	458	-
Office equipment and repairs	441	618
Menorah	192	-
Decorating	189	850
Kitchen repairs	116	185
Batteries	39	24
Roof repair	-	12,660
HHD Appeal 2016 contribution	-	(3,469)
Reading desk	-	4,404
Stairlift repair	-	525
Rubbish removal	-	222
	<u>45,791</u>	<u>30,453</u>