

LIBERAL AND PROGRESSIVE SYNAGOGUE B&H

England & Wales · Charity number 1046457

Details

Other names	BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE, B H P S, BHPS
Status	Registered
Legal form	Other
Registered	1995-05-16
Register	View on the Charity Commission register

Contact

Address	6 Lansdowne Road Hove BN3 1FF
Phone	01273737223
Email	info@bhps-online.org
Website	www.bhps-online.org

Activities

Objects: 1ADVANCEMENT OF LIBERAL AND PROGRESSIVE JUDAISM 2. THE ADVANCEMENT OF RELIGIOUS AND RACIAL HARMONY INCLUDING BUT NOT LIMITED TO PROMOTING INTER-FAITH ACTIVITIES

Activities: Shabbat and festival services conducted in both Hebrew and English; promoting gender equality in all aspects of congregational life; life-cycle commemorations; life-long learning from pre-school to adult. Access to Judaism and all levels of Hebrew; lending library; regular social and cultural activities; interfaith work; pastoral support of members; social action; school visits.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** NOT DEFINED - IN PRACTICE, BRIGHTON AND HOVE
- Brighton And Hove
- East Sussex
- Hampshire
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£122,282	£108,951	-	-
2024-03-31	£114,400	£146,000	-	-
2023-03-31	£107,360	£95,915	-	-
2022-03-31	£190,037	£91,515	-	-
2021-03-31	£104,577	£81,490	-	-

Trustees

Name	Role	Appointed
Alan Frank Rosenbach		2025-07-27
Graeme David Butler		2022-07-06
Janet Bray		2025-02-11
Karen Katz		2015-07-29
LOUISE MORDECAI		
Levi Oliver Campbell		2022-07-06
Michael John Regan		2014-06-14
Pamela Louise Hartog		2025-07-27
Ruth Vanessa Cohen Segal		2025-07-27
SANDRA ANNE WALKER		

LIBERAL AND PROGRESSIVE SYNAGOGUE B&H

England & Wales - Charity number 1046457

Accounts

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

**UNAUDITED REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

REGISTERED CHARITY NUMBER 1046457

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

CONTENTS

	Pages
Synagogue Information	1
Report of the Synagogue Council	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 - 11

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The Board of Trustees present their report and the financial statements for the year ended 31 March 2025

OBJECTIVES AND ACTIVITIES

The objects of the Charity as set out in its constitution are:

1. the advancement of Liberal and Progressive Judaism. In furtherance of this objective the Charity has the following powers:

- a) To provide and maintain a place of worship and appropriate spiritual leadership;
- b) To conduct Jewish services;
- c) To provide appropriate religious education for the Synagogue Members and their children;
- d) To provide facilities for the instruction of proselytes;
- e) To solemnize circumcisions, baby blessings, Bar/Bat-Mitzvah, Kabbalat Torah, marriages, civil partnerships, mixed-faith blessings, burials and cremations for the Synagogue Members;
- f) To perform other religious, social and charitable activities as the Council shall determine;
- g) To be a member of the organisation known as Liberal Judaism and to support its aims.

2. the advancement of religious and racial harmony including but not limited to promoting interfaith activities. In furtherance of this objective, the Charity has the following powers:

- a) to play an active role in the life of the wider community as well as of the Jewish community;
- b) to further the understanding of Jewish culture and observance for the benefit of the wider community;
- c) to facilitate and encourage interfaith and intercultural exchange.

The Charity controls a charitable company limited by guarantee, named Brighton and Hove Progressive Synagogue, company registration number 08098379 and registered charity number 1149342.

The major part of the income of the Charity is donated to the company limited by guarantee.

The company limited by guarantee has similar objects to the Charity and carries out the activities referred to in these objects.

ACHIEVEMENTS AND PERFORMANCE

The Charity's achievements were accomplished by the company limited by guarantee mentioned above and below. These included religious services every week and for most Jewish festivals, the provision of services to solemnise life cycle events within Liberal and Progressive Judaism, the provision of pastoral care and welfare care for congregants, religious education for children and adults, visits to those in need, social activities for the elderly and for those in need, a weekly open day for socialising aimed at the elderly and the collection of donations for distribution to other charities.

At the end of the financial year, the Charity had approximately 256 Members and 76 Friends. The Charity gained 21 Members and lost 15 Members (9 through death). The Charity gained 6 Friends and lost 0 Friends. Figures are approximate

The Trustees (Council) have had regard to the Charity Commission guidance on public benefit.

FUTURE PLANS

The Trustees' aim is for the Charity to continue to fund the activities of its wholly controlled subsidiary (as outlined above and below) by way of raising subscription income from its membership. The Trustees have prepared a budget for the ensuing year which has been updated with a projection, in the light of the most recent information.

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

The Charity's financial statements are set out on pages 5 to 11. During the year under review the Charity had a surplus of £13,331. The Charity is also committed to providing funding to its wholly owned subsidiary Brighton and Hove Progressive Synagogue, which required ongoing funding this year. The Charity needs to maintain a high level of reserves to ensure that its subsidiary is able to meet its financial obligations as and when they arise.

At the year end the Charity had Unrestricted Funds of £166,031 and Restricted Funds of £2,915. The charity's funds held in cash and bank balances were £178,079. There were debtors and prepayments of £4,273 and creditors of £13,406.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Liberal and Progressive Synagogue B & H is a charity registered with the Charity Commission for England and Wales. The Charity is governed by its constitution, the current version of which was adopted on 29 July 2015. The Charity is an unincorporated association.

The Charity has a membership structure and the term **Synagogue Members** is used to define the members of the Charity. The Charity is managed by a Board of Trustees (the Council).

The Charity controls a charitable company limited by guarantee, named Brighton and Hove Progressive Synagogue, company registration number 08098379 and registered charity number 1149342.

The major part of the income of the Charity is donated to the company limited by guarantee.

The Synagogue Members elect the Trustees (the Council) at the Annual General Meeting and a proportion of Trustees may also be co-opted by the Council during the year. Trustees must be Synagogue Members.

Meetings of the Council take place monthly.

The Synagogue Council have appointed committees to manage finance, education, welfare, religious practices and social justice and has power to appoint other sub-committees as the need arises. The committees report to the Synagogue Council.

The Treasurer is required to prepare financial statements annually in accordance with prevailing accounting standards.

In preparing these financial statements the Treasurer is required to select suitable accounting policies and apply them consistently, as well as making judgements and estimates that are reasonable and prudent, state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue.

The Treasurer is also responsible for keeping proper accounting records, which disclose with reasonable accuracy the financial position of the charity.

The Synagogue Council have reviewed the major risks to which the Charity is exposed and is satisfied that systems are in place to mitigate the Charity's exposure to such risks

REFERENCE AND ADMINISTRATIVE DETAILS

Name of Charity: Liberal and Progressive Synagogue B&H, also sometimes referred to in its literature as LPSB&H.

Registered Charity No: 1046457 in England and Wales

Address of principal office: 6 Lansdowne Road, Hove, East Sussex, BN3 1FF

Names of charity trustees at the date of approval of this report or who have served in the year:

Janet Bray	Louise Mordecai
Graeme Butler	Esther Polden
Levi Campbell	Michael Regan
Karen Katz	Sandra Walker
Benita Matofska	Michael Austin (resigned 09.07.2024)
	Pamela Hartog (resigned 09.07.2024)

The Charity does not have any corporate trustees.

None of the Trustees held property belonging to the Charity.

Approved by the Council Members and signed on their behalf by:



Louise Mordecai - Chair

Dated:

7 July 2025

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

Independent Examiner's Report on the Financial Statements For the Year Ended 31st March 2025

I report on the financial statements of the Liberal and Progressive Synagogue B & H for the year ended 31st March 2025 which comprises the Statement of Financial Activities, Statement of Financial Position and related notes.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(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 145 of the 2011 act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of any 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 Charities Act 2011;
- to prepare financial statements which accord with the accounting records, comply with the accounting requirements of the Charities Act 2011 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 effective date of 1 January 2019)

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.

Signed 

Date 16/7/25

Nigel Paul Griggs FCA
for and on behalf of Haines & Co
28/29 Carlton Terrace
Portslade
East Sussex
BN41 1UR

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES	4				
From Generated Funds		8,980	4,257	13,237	10,216
From Charitable Activities		109,045	-	109,045	104,184
		118,025	4,257	122,282	114,400
RESOURCES EXPENDED	5				
Direct Charitable Expenditure					
Administration costs		1,290	-	1,290	1,260
Other Costs		191	-	191	157
Charitable donations		103,562	-	103,562	142,042
Kol Nidre charities		-	3,415	3,415	1,540
Eco-Synagogue		-	325	325	-
Audio Visual Fund		-	-	-	125
Levies		-	168	168	876
		105,043	3,908	108,951	146,000
Net Incoming/(Outgoing) Resources before Transfers		12,982	349	13,331	(31,600)
Funds brought forward 1 April 2024		153,049	2,566	155,615	187,215
Funds carried forward 31 March 2025		166,031	2,915	168,946	155,615

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

STATEMENT OF FINANCIAL POSITION AT 31 MARCH 2025

	Notes	31 March 2025 £	31 March 2024 £
CURRENT ASSETS			
Debtors and prepayments	6	4,273	18,953
Cash at bank and in hand	7	178,079	148,139
		<u>182,352</u>	<u>167,092</u>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	8	<u>13,406</u>	<u>11,477</u>
NET ASSETS		<u>168,946</u>	<u>155,615</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		166,031	153,049
Restricted Funds	9	2,915	2,566
		<u>168,946</u>	<u>155,615</u>

Approved by the Board of Trustees
on 7 July 2025 and signed on its behalf by

Louise Mordecai

Louise Mordecai - Chair

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

1. STATUTORY INFORMATION

Liberal and Progressive Synagogue B & H is an Unincorporated Association registered as a Charity in England and Wales. The Charity's registered number and address can be found on the Charity Information page.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the provisions of the Charities SORP (FRS 102) (effective date January 2019) in so far as they apply to small entities.

3. ACCOUNTING POLICIES

Accounting basis and standards

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102) issued on 16 July 2014 and the Financial Reporting Standard (FRS102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'.

Going concern

There are no material uncertainties about the Charity's ability to continue and the financial statements have been prepared on a going concern basis.

Recognition of incoming resources

These are included in the Statement of Financial Activities when the Charity becomes entitled to the resources, the Trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and Donations are only included in the Statement of Financial Activities when the Charity has unconditional entitlement to the resources.

Subscriptions

Subscriptions due for the current year are included after making allowance for any amounts that are unlikely to be collected.

Donations and legacies

Voluntary income includes donations and legacies, fundraising income and is included in full in the period in which it is receivable.

Tax reclaimed on donations and gifts

Incoming resources from gift aid claims are included in the Statement of Financial Activities at the same time as the income to which they relate.

Investment Income

This is included in the Statement of Financial Affairs when receivable.

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Restricted and unrestricted funds

The Statement of Financial Affairs distinguishes between restricted and unrestricted funds. The former are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions. They include those freely available to the Charity for expenditure or appropriation to reserves for internally designated purposes. The same basis is used for accounting for income in each of these funds.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Assets

The Charity, through the Trustees, controls a charitable company limited by guarantee known as the Brighton and Hove Progressive Synagogue. Company registration number 08098379 and registered charity number 1149342.

Under current legislation there is no legal requirement to consolidate their financial statements.

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

4. Incoming Resources	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Voluntary Income - Donations and gifts				
Donations - general	4,449	-	4,449	2,723
Kol Nidre charities	-	3,415	3,415	1,540
Youth Fund	-	55	55	52
Levy income	-	787	787	990
Eco Synagogue	-	-	-	70
Audio Visual Fund	-	-	-	500
Activities for generating funds				
Fundraising events	1,005	-	1,005	990
Investment Income				
Interest on deposits	3,526	-	3,526	3,351
	8,980	4,257	13,237	10,216

Incoming resources from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Subscriptions	92,607	-	92,607	87,311
Income Tax recoverable on subscriptions and donations	16,438	-	16,438	16,873
	109,045	-	109,045	104,184
	118,025	4,257	122,282	114,400

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

5. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Kol Nidre charities - donated	-	3,415	3,415	1,540
Levy income - Paid over	-	168	168	876
Other Costs	-	-	-	-
Other Donations	100	325	425	225
	100	3,908	4,008	2,641

Expended - Charitable Activities

Bank Charges	155	-	155	157
Other Costs	36	-	36	-
Donations (Note 10)	103,462	-	103,462	141,942
	103,653	-	103,653	142,099

Governance Costs

Independent Examination Fees	1,290	-	1,290	1,260
	1,290	-	1,290	1,260
	105,043	3,908	108,951	146,000

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

6. Debtors and Prepayments	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Subscription Ledger	-	-	-	40
Income tax recoverable	4,200	-	4,200	18,673
Interest receivable	73	-	73	240
	4,273	-	4,273	18,953

7. Cash at Bank and in Hand

Current and deposit accounts	175,164	2,915	178,079	148,139
	175,164	2,915	178,079	148,139

8. Creditors: Amounts falling due within one year	31 March 2025 £	31 March 2024 £
Subscriptions in Advance	12,206	10,277
Other creditors and accruals	1,200	1,200
	13,406	11,477

9. Restricted Funds	1 April 2024	Incoming	Outgoing	31 March 2025
Jewish Welfare Board	174	162	-	336
Board of Deputies	648	625	-	1,273
Community Renewal	168	-	168	-
Kol Nidre	-	3,415	3,415	-
Youth Fund	251	55	-	306
Eco Synagogue	325	-	325	-
Audio Visual Fund	1,000	-	-	1,000
	2,566	4,257	3,908	2,915

10. Related Party Transactions

During the year ended 31 March 2025 the Charity made donations in the sum of £103,462 to the Brighton and Hove Progressive Synagogue, its Subsidiary. (2024 £141,942).

During the year there were no payments to trustees for remuneration or expenses other than the normal reimbursement of expenditure made on behalf of the Charity.

11. Staff, Trustees and Volunteers

During the year there were no employees. 8 Trustees served for the full year and 3 Trustees served for part of the year.

The Charity also benefits from the time given by unpaid volunteers in the furtherance of the Charity's activities and objectives.

LIBERAL AND PROGRESSIVE SYNAGOGUE B&H

England & Wales - Charity number 1046457

Accounts

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

**UNAUDITED REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

REGISTERED CHARITY NUMBER 1046457

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

CONTENTS

	Pages
Synagogue Information	1
Report of the Synagogue Council	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 - 11

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

CHARITY INFORMATION

BOARD OF TRUSTEES

	Appointed	Resigned
Sandra Walker	President	
Louise Mordecai	Chair	
Michael Austin	Vice-Chair	
Karen Katz	Secretary	
Michael Regan	Treasurer	
Pamela Hartog		
Benita Matofska		
Esther Polden		
Graeme Butler		
Levi Campbell		

All Trustees served throughout the year unless otherwise indicated.

MINISTERS

Rabbi Gabriel Kanter-Webber
Rabbi Emeritus Elizabeth Tikvah Sarah

ADDRESS

6 Lansdowne Road
Hove
East Sussex
BN3 1FF

CHARITY COMMISSION NUMBER

1046457

INDEPENDENT EXAMINER

Nigel Paul Griggs FCA
Haines & Co
28/29 Carlton Terrace
Portslade
East Sussex
BN41 1UR

BANKERS

HSBC Bank Plc
Burgess Hill, West Sussex

CAF Bank Ltd
West Malling, Kent

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The Board of Trustees present their report and the financial statements for the year ended 31 March 2024.

OBJECTIVES AND ACTIVITIES

The objects of the Charity as set out in its constitution are:

1. the advancement of Liberal and Progressive Judaism. In furtherance of this objective the Charity has the following powers:

- a) To provide and maintain a place of worship and appropriate spiritual leadership;
- b) To conduct Jewish services;
- c) To provide appropriate religious education for the Synagogue Members and their children;
- d) To provide facilities for the instruction of proselytes;
- e) To solemnize circumcisions, baby blessings, Bar/Bat-Mitzvah, Kabbalat Torah, marriages, civil partnerships, mixed-faith blessings, burials and cremations for the Synagogue Members;
- f) To perform other religious, social and charitable activities as the Council shall determine;
- g) To be a member of the organisation known as Liberal Judaism and to support its aims.

2. the advancement of religious and racial harmony including but not limited to promoting interfaith activities. In furtherance of this objective, the Charity has the following powers:

- a) to play an active role in the life of the wider community as well as of the Jewish community;
- b) to further the understanding of Jewish culture and observance for the benefit of the wider community;
- c) to facilitate and encourage interfaith and intercultural exchange.

The Charity controls a charitable company limited by guarantee, named Brighton and Hove Progressive Synagogue, company registration number 08098379 and registered charity number 1149342.

The major part of the income of the Charity is donated to the company limited by guarantee.

The company limited by guarantee has similar objects to the Charity and carries out the activities referred to in these objects.

ACHIEVEMENTS AND PERFORMANCE

The Charity's achievements were accomplished by the company limited by guarantee mentioned above and below. These included religious services every week and for most Jewish festivals, the provision of services to solemnise life cycle events within Liberal and Progressive Judaism, the provision of pastoral care and welfare care for congregants, religious education for children and adults, visits to those in need, social activities for the elderly and for those in need, a weekly open day for socialising aimed at the elderly and the collection of donations for distribution to other charities.

At the end of the financial year, the Charity had approximately 250 Members and 70 Friends. The Charity gained 25 Members and lost 13 Members (3 through death). The Charity gained 11 Friends and lost 2 Friends. Figures are approximate.

The Trustees (Council) have had regard to the Charity Commission guidance on public benefit.

FUTURE PLANS

The Trustees' aim is for the Charity to continue to fund the activities of its wholly controlled subsidiary (as outlined above and below) by way of raising subscription income from its membership. The Trustees have prepared a budget for the ensuing year which has been updated with a projection, in the light of the most recent information.

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

The Charity's financial statements are set out on pages 5 to 11. During the year under review the Charity made a loss of £31,600. The Charity is also committed to providing funding to its wholly owned subsidiary Brighton and Hove Progressive Synagogue, which required ongoing funding this year. The Charity needs to maintain a high level of reserves to ensure that its subsidiary is able to meet its financial obligations as and when they arise.

At the year end the Charity had Unrestricted Funds of £153,049 and Restricted Funds of £2,566. The charity's funds held in cash and bank balances were £148,139. There were debtors and prepayments of £18,953 and creditors of £11,477.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Liberal and Progressive Synagogue B & H is a charity registered with the Charity Commission for England and Wales. The Charity is governed by its constitution, the current version of which was adopted on 29 July 2015.

The Charity is an unincorporated association.

The Charity has a membership structure and the term Synagogue Members is used to define the members of the Charity.

The Charity is managed by a Board of Trustees (the Council).

The Charity controls a charitable company limited by guarantee, named Brighton and Hove Progressive Synagogue, company registration number 08098379 and registered charity number 1149342.

The major part of the income of the Charity is donated to the company limited by guarantee.

The Synagogue Members elect the Trustees (the Council) at the Annual General Meeting and a proportion of Trustees may also be co-opted by the Council during the year. Trustees must be Synagogue Members.

Meetings of the Council take place monthly.

The Synagogue Council have appointed committees to manage finance, education, welfare, religious practices and social justice and has power to appoint other sub-committees as the need arises. The committees report to the Synagogue Council.

The Treasurer is required to prepare financial statements annually in accordance with prevailing accounting standards.

In preparing these financial statements the Treasurer is required to select suitable accounting policies and apply them consistently, as well as making judgements and estimates that are reasonable and prudent, state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue.

The Treasurer is also responsible for keeping proper accounting records, which disclose with reasonable accuracy the financial position of the charity.

The Synagogue Council have reviewed the major risks to which the Charity is exposed and is satisfied that systems are in place to mitigate the Charity's exposure to such risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Name of Charity: Liberal and Progressive Synagogue B&H, also sometimes referred to in its literature as LPSB&H.

Registered Charity No: 1046457 in England and Wales

Address of principal office: 6 Lansdowne Road, Hove, East Sussex, BN3 1FF

Names of charity trustees at the date of approval of this report, and charity trustees who served in the reporting period:

Michael Austin	Esther Polden
Pamela Hartog	Michael Regan
Karen Katz	Sandra Walker
Benita Matofska	Graeme Butler
Louise Mordecai	Levi Campbell

The Charity does not have any corporate trustees.

None of the Trustees held property belonging to the Charity.

Approved by the Council Members and signed on their behalf by:



Louise Mordecai - Chair

Dated: 26 June 2024

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

Independent Examiner's Report on the Financial Statements For the Year Ended 31st March 2024

I report on the financial statements of the Liberal and Progressive Synagogue B & H for the year ended 31st March 2024 which comprises the Statement of Financial Activities, Statement of Financial Position and related notes.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(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 145 of the 2011 act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of any 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 Charities Act 2011;
- to prepare financial statements which accord with the accounting records, comply with the accounting requirements of the Charities Act 2011 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 effective date of 1 January 2019)

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.

Signed



Date 27/6/24

Nigel Paul Griggs FCA
for and on behalf of Haines & Co
28/29 Carlton Terrace
Portslade
East Sussex
BN41 1UR

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOMING RESOURCES	4				
From Generated Funds		7,064	3,152	10,216	8,071
From Charitable Activities		104,184	-	104,184	99,289
		111,248	3,152	114,400	107,360
RESOURCES EXPENDED	5				
Direct Charitable Expenditure					
Administration costs		1,260	-	1,260	1,332
Other Costs		157	-	157	174
Charitable donations		142,042	-	142,042	89,351
Kol Nidre charities		-	1,540	1,540	2,420
Youth Fund		-	-	-	1,061
Audio Visual Fund		-	125	125	875
Levies		-	876	876	702
		143,459	2,541	146,000	95,915
Net Incoming Resources before Transfers		(32,211)	611	(31,600)	11,445
Funds brought forward 1 April 2023		185,260	1,955	187,215	175,770
Funds carried forward 31 March 2024		153,049	2,566	155,615	187,215

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

STATEMENT OF FINANCIAL POSITION AT 31 MARCH 2024

	Notes	31 March 2024 £	31 March 2023 £
CURRENT ASSETS			
Debtors and prepayments	6	18,953	1,868
Cash at bank and in hand	7	148,139	194,635
		<u>167,092</u>	<u>196,503</u>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	8	<u>11,477</u>	<u>9,288</u>
NET ASSETS		<u>155,615</u>	<u>187,215</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		153,049	185,260
Restricted Funds	9	2,566	1,955
		<u>155,615</u>	<u>187,215</u>

Approved by the Board of Trustees
on 26 June 2024 and signed on its behalf by

Louise Mordecai

Louise Mordecai - Chair

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

1. STATUTORY INFORMATION

Liberal and Progressive Synagogue B & H is an Unincorporated Association registered as a Charity in England and Wales. The Charity's registered number and address can be found on the Charity Information page.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the provisions of the Charities SORP (FRS 102) (effective date January 2019) in so far as they apply to small entities.

3. ACCOUNTING POLICIES

Accounting basis and standards

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102) issued on 16 July 2014 and the Financial Reporting Standard (FRS102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'.

Going concern

There are no material uncertainties about the Charity's ability to continue and the financial statements have been prepared on a going concern basis.

Recognition of incoming resources

These are included in the Statement of Financial Activities when the Charity becomes entitled to the resources, the Trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and Donations are only included in the Statement of Financial Activities when the Charity has unconditional entitlement to the resources.

Subscriptions

Subscriptions due for the current year are included after making allowance for any amounts that are unlikely to be collected.

Donations and legacies

Voluntary income includes donations and legacies, fundraising income and is included in full in the period in which it is receivable.

Tax reclaimed on donations and gifts

Incoming resources from gift aid claims are included in the Statement of Financial Activities at the same time as the income to which they relate.

Investment Income

This is included in the Statement of Financial Affairs when receivable.

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

Restricted and unrestricted funds

The Statement of Financial Affairs distinguishes between restricted and unrestricted funds. The former are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions. They include those freely available to the Charity for expenditure or appropriation to reserves for internally designated purposes. The same basis is used for accounting for income in each of these funds.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Assets

The Charity, through the Trustees, controls a charitable company limited by guarantee known as the Brighton and Hove Progressive Synagogue. Company registration number 08098379 and registered charity number 1149342.

Under current legislation there is no legal requirement to consolidate their financial statements.

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

4. Incoming Resources	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Voluntary Income - Donations and gifts				
Donations - general	2,723	-	2,723	2,311
Kol Nidre charities	-	1,540	1,540	2,420
Youth Fund	-	52	52	-
Levy income	-	990	990	720
Eco Synagogue	-	70	70	50
Audio Visual Fund	-	500	500	-
Activities for generating funds				
Fundraising events	990	-	990	1,420
Investment Income				
Interest on deposits	3,351	-	3,351	1,150
	7,064	3,152	10,216	8,071

Incoming resources from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Subscriptions	87,311	-	87,311	84,790
Income Tax recoverable on subscriptions and donations	16,873	-	16,873	14,499
	104,184	-	104,184	99,289
	111,248	3,152	114,400	107,360

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

5. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Kol Nidre charities - donated	-	1,540	1,540	2,420
Levy income - Paid over	-	876	876	702
Other Costs	-	-	-	-
Other Donations	100	125	225	1,936
	100	2,541	2,641	5,058
Expended - Charitable Activities				
Bank Charges	157	-	157	120
Other Costs	-	-	-	54
Donations (Note 10)	141,942	-	141,942	89,351
	142,099	-	142,099	89,525
Governance Costs				
Independent Examination Fees	1,260	-	1,260	1,332
	1,260	-	1,260	1,332
	143,459	2,541	146,000	95,915

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

6. Debtors and Prepayments	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Subscription Ledger	40	-	40	-
Income tax recoverable	18,673	-	18,673	1,800
Interest receivable	240	-	240	68
	18,953	-	18,953	1,868

7. Cash at Bank and in Hand

Current and deposit accounts	145,573	2,566	148,139	194,635
	145,573	2,566	148,139	194,635

8. Creditors: Amounts falling due within one year

	31 March 2024 £	31 March 2023 £
Subscriptions in Advance	10,277	8,085
Other creditors and accruals	1,200	1,203
	11,477	9,288

9. Restricted Funds

	1 April 2023	Incoming	Outgoing	31 March 2024
Jewish Welfare Board	294	174	294	174
Board of Deputies	462	648	462	648
Community Renewal	120	168	120	168
Kol Nidre	-	1,540	1,540	-
Youth Fund	199	52	-	251
Eco Synagogue	255	70	-	325
Audio Visual Fund	625	500	125	1,000
	1,955	3,152	2,541	2,566

10. Related Party Transactions

During the year ended 31 March 2024 the Charity made donations in the sum of £141,942 to the Brighton and Hove Progressive Synagogue its Subsidiary. (2023 £89,351).

During the year there were no payments to trustees for remuneration or expenses other than the normal reimbursement of expenditure made on behalf of the Charity.

11. Staff, Trustees and Volunteers

During the year there were no employees. 10 Trustees served for the full year.

The Charity also benefits from the time given by unpaid volunteers in the furtherance of the Charity's activities and objectives.

LIBERAL AND PROGRESSIVE SYNAGOGUE B&H

England & Wales - Charity number 1046457

Accounts

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

**UNAUDITED REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

REGISTERED CHARITY NUMBER 1046457

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

CONTENTS

	Pages
Synagogue Information	1
Report of the Synagogue Council	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 - 11

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

CHARITY INFORMATION

BOARD OF TRUSTEES

	Appointed	Resigned
Sandra Walker		
Louise Mordecai		
Michael Austin		
Karen Katz		
Michael Regan		
Pamela Hartog		
Benita Matofska		
Esther Polden		
Graeme Butler	06.07.22	
Levi Campbell	06.07.22	

All Trustees served throughout the year unless otherwise indicated

MINISTER

Rabbi Gabriel Kanter-Webber
Rabbi Emeritus Elizabeth Tikvah Sarah

ADDRESS

6 Lansdowne Road
Hove
East Sussex
BN3 1FF

CHARITY COMMISSION NUMBER 1046457

INDEPENDENT EXAMINER

Nigel Paul Griggs FCA
Haines & Co
28/29 Carlton Terrace
Portslade
East Sussex
BN41 1UR

BANKERS

HSBC Bank Plc
Burgess Hill, West Sussex

CAF Bank Ltd
West Malling, Kent

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The Board of Trustees present their report and the financial statements for the year ended 31 March 2023.

OBJECTIVES AND ACTIVITIES

The objects of the Charity as set out in its constitution are

1 the advancement of Liberal and Progressive Judaism. In furtherance of this objective the Charity has the following powers:

- a) To provide and maintain a place of worship and appropriate spiritual leadership.
- b) To conduct Jewish services;
- c) To provide appropriate religious education for the Synagogue Members and their children.
- d) To provide facilities for the instruction of proselytes.
- e) To solemnize circumcisions, baby blessings, Bar/Bat-Mitzvah, Kabbalat Torah, marriages, civil partnerships, mixed-faith blessings, burials and cremations for the Synagogue Members.
- f) To perform other religious, social and charitable activities as the Council shall determine.
- g) To be a member of the organisation known as Liberal Judaism and to support its aims.

2 the advancement of religious and racial harmony including but not limited to promoting interfaith activities. In furtherance of this objective, the Charity has the following powers

- a) to play an active role in the life of the wider community as well as of the Jewish community.
- b) to further the understanding of Jewish culture and observance for the benefit of the wider community.
- c) to facilitate and encourage interfaith and intercultural exchange.

The Charity controls a charitable company limited by guarantee named Brighton and Hove Progressive Synagogue, company registration number 08098379 and registered charity number 1149342.

The major part of the income of the Charity is donated to the company limited by guarantee

The company limited by guarantee has similar objects to the Charity and carries out the activities referred to in these objects

ACHIEVEMENTS AND PERFORMANCE

The Charity's achievements were accomplished by the company limited by guarantee mentioned above and below. These included religious services every week and for most Jewish festivals, the provision of services to solemnise life cycle events within liberal and progressive Judaism, the provision of pastoral care and welfare care for congregants, religious education for children and adults, visits to those in need, social activities for the elderly and for those in need, a weekly open day for socialising aimed at the elderly and the collection of donations for distribution to other charities.

At the end of the financial year, the Charity had approximately 247 Members and 65 Friends. The Charity gained 22 Members and lost 20 Members (5 through death). The Charity gained 9 Friends and lost 12 Friends (2 through death). Figures are approximate.

The Trustees (Council) have had regard to the Charity Commission guidance on public benefit

FUTURE PLANS

The Trustees' aim is for the Charity to continue to fund the activities of its wholly controlled subsidiary (as outlined above and below) by way of raising subscription income from its membership. The Trustees have prepared a budget for the ensuing year which has been updated with a projection, in the light of the most recent information.

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

The Charity's financial statements are set out on pages 5 to 11. During the year under review the Charity made a surplus of £11,445. The Charity is also committed to providing funding to its wholly owned subsidiary Brighton and Hove Progressive Synagogue, which required ongoing funding this year. The Charity needs to maintain a high level of reserves to ensure that its subsidiary is able to meet its financial obligations as and when they arise.

At the year end the Charity had Unrestricted Funds of £185,260 and Restricted Funds of £1,955. The charity's funds held in cash and bank balances were £194,635. There were debtors and prepayments of £1,868 and creditors of £9,288.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Liberal and Progressive Synagogue B & H is a charity registered with the Charity Commission for England and Wales. The Charity is governed by its constitution, the current version of which was adopted on 29 July 2015. The Charity is an unincorporated association. The Charity has a membership structure and the term **Synagogue Members** is used to define the members of the Charity. The Charity is managed by a Board of Trustees (the Council). The Charity controls a charitable company limited by guarantee, named Brighton and Hove Progressive Synagogue company registration number 08098379 and registered charity number 1149342. The major part of the income of the Charity is donated to the company limited by guarantee. The Synagogue Members elect the Trustees (the Council) at the Annual General Meeting and a proportion of Trustees may also be co-opted by the Council during the year. Trustees must be Synagogue Members. Meetings of the Council take place monthly. The Synagogue Council have appointed committees to manage finance, education, welfare, religious practices and social justice and has power to appoint other sub-committees as the need arises. The committees report to the Synagogue Council. The Treasurer is required to prepare financial statements annually in accordance with prevailing accounting standards. In preparing these financial statements the Treasurer is required to select suitable accounting policies and apply them consistently as well as making judgements and estimates that are reasonable and prudent, state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue. The Treasurer is also responsible for keeping proper accounting records, which disclose with reasonable accuracy the financial position of the charity. The Synagogue Council have reviewed the major risks to which the Charity is exposed and is satisfied that systems are in place to mitigate the Charity's exposure to such risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Name of Charity: Liberal and Progressive Synagogue B&H, also sometimes referred to in its literature as LPSB&H
Registered Charity No: 1046457 in England and Wales
Address of principal office: 6 Lansdowne Road, Hove, East Sussex, BN3 1FF

Names of charity trustees at the date of approval of this report, and charity trustees who served in the reporting period:

Michael Austin	Esther Polden
Pamela Hartog	Michael Regan
Karen Katz	Sandra Walker
Benita Matofska	Graeme Butler
Louise Mordecai	Levi Campbell

The Charity does not have any corporate trustees.

None of the Trustees held property belonging to the Charity.

Approved by the Council Members and signed on their behalf by:



Louise Mordecai - Chair

Dated 13th June 2023

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

Independent Examiner's Report on the Financial Statements For the Year Ended 31st March 2023

I report on the financial statements of the Liberal and Progressive Synagogue B & H for the year ended 31st March 2023 which comprises the Statement of Financial Activities, Statement of Financial Position and related notes.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(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 145 of the 2011 act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of any 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 Charities Act 2011;
- to prepare financial statements which accord with the accounting records, comply with the accounting requirements of the Charities Act 2011 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 effective date of 1 January 2019)

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.

Signed 

Date 13/6/23

Nigel Paul Griggs FCA
for and on behalf of Haines & Co
28/29 Carlton Terrace
Portslade
East Sussex
BN41 1UR

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES	4				
From Generated Funds		4,881	3,190	8,071	94,177
From Charitable Activities		99,289	-	99,289	95,860
		104,170	3,190	107,360	190,037
RESOURCES EXPENDED	5				
Direct Charitable Expenditure					
Administration costs		1,332	-	1,332	1,452
Other Costs		174	-	174	82
Charitable donations		89,351	-	89,351	83,156
Kol Nidre charities		-	2,420	2,420	3,000
Youth Fund		-	1,061	1,061	945
Audio Visual Fund		-	875	875	-
Rabbi's Retirement Fund		-	-	-	1,604
Levies		-	702	702	1,276
		90,857	5,058	95,915	91,515
Net Incoming Resources before Transfers		13,313	(1,868)	11,445	98,522
Funds brought forward 1 April 2022		171,947	3,823	175,770	77,248
Funds carried forward 31 March 2023		185,260	1,955	187,215	175,770

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

STATEMENT OF FINANCIAL POSITION AT 31 MARCH 2023

	Notes	31 March 2023 £	31 March 2022 £
CURRENT ASSETS			
Debtors and prepayments	6	1,868	15,869
Cash at bank and in hand	7	194,635	170,351
		<u>196,503</u>	<u>186,220</u>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	8	9,288	10,450
NET ASSETS			
		<u>187,215</u>	<u>175,770</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		185,260	171,947
Restricted Funds	9	1,955	3,823
		<u>187,215</u>	<u>175,770</u>

Approved by the Board of Trustees
on 13.6.2023 and signed on its behalf by

Louise Mordecai

Louise Mordecai - Chair

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

1. STATUTORY INFORMATION

Liberal and Progressive Synagogue B & H is an Unincorporated Association registered as a Charity in England and Wales. The Charity's registered number and address can be found on the Charity Information page.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the provisions of the Charities SORP (FRS 102) (effective date January 2019) in so far as they apply to small entities.

3. ACCOUNTING POLICIES

Accounting basis and standards

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102) issued on 16 July 2014 and the Financial Reporting Standard (FRS102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'.

Going concern

There are no material uncertainties about the Charity's ability to continue and the financial statements have been prepared on a going concern basis.

Recognition of incoming resources

These are included in the Statement of Financial Activities when the Charity becomes entitled to the resources, the Trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and Donations are only included in the Statement of Financial Activities when the Charity has unconditional entitlement to the resources.

Subscriptions

Subscriptions due for the current year are included after making allowance for any amounts that are unlikely to be collected.

Donations and legacies

Voluntary income includes donations and legacies, fundraising income and is included in full in the period in which it is receivable.

Tax reclaimed on donations and gifts

Incoming resources from gift aid claims are included in the Statement of Financial Activities at the same time as the income to which they relate.

Investment Income

This is included in the Statement of Financial Affairs when receivable.

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

Restricted and unrestricted funds

The Statement of Financial Affairs distinguishes between restricted and unrestricted funds. The former are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions. They include those freely available to the Charity for expenditure or appropriation to reserves for internally designated purposes. The same basis is used for accounting for income in each of these funds.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Assets

The Charity, through the Trustees, controls a charitable company limited by guarantee known as the Brighton and Hove Progressive Synagogue. Company registration number 08098379 and registered charity number 1149342.

Under current legislation there is no legal requirement to consolidate their financial statements.

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

4. Incoming Resources	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Voluntary Income - Donations and gifts				
Donations - general	2,311	-	2,311	4,468
Legacies	-	-	-	80,085
Kol Nidre charities	-	2,420	2,420	3,000
Youth Fund	-	-	-	849
Yahrzeit	-	-	-	2,045
Levy income	-	720	720	858
Eco Synagogue	-	50	50	-
Rabbi's Retirement Fund	-	-	-	1,604
Activities for generating funds				
Non-member funerals	-	-	-	-
High Holy Day tickets & Break Fast	-	-	-	200
Seder	-	-	-	-
Adverts and new year greetings	-	-	-	-
Fundraising events	1,420	-	1,420	1,050
Investment Income	-	-	-	-
Interest on deposits	1,150	-	1,150	18
	4,881	3,190	8,071	94,177

Incoming resources from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Subscriptions	84,790	-	84,790	81,791
Income Tax recoverable on subscriptions and donations	14,499	-	14,499	14,069
	99,289	-	99,289	95,860
	104,170	3,190	107,360	190,037

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

5. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Kol Nidre charities - donated	-	2,420	2,420	3,000
Levy income - Paid over	-	702	702	1,276
Other Costs	-	-	-	-
Other Donations	-	1,936	1,936	2,549
	-	5,058	5,058	6,825
Expended - Charitable Activities				
Bank Charges	120	-	120	28
Other Costs	54	-	54	54
Donations (Note 10)	89,351	-	89,351	83,156
	89,525	-	89,525	83,238
Governance Costs				
Independent Examination Fees	1,332	-	1,332	1,452
	1,332	-	1,332	1,452
	90,857	5,058	95,915	91,515

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

6. Debtors and Prepayments	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income tax recoverable	1,800	-	1,800	15,869
Interest receivable	68	-	68	-
	<u>1,868</u>	<u>-</u>	<u>1,868</u>	<u>15,869</u>

7. Cash at Bank and in Hand

Current and deposit accounts	192,680	1,955	194,635	170,351
	<u>192,680</u>	<u>1,955</u>	<u>194,635</u>	<u>170,351</u>

	31 March 2023 £	31 March 2022 £
8. Creditors: Amounts falling due within one year		
Subscriptions in Advance	8,085	9,368
Other creditors and accruals	1,203	1,082
	<u>9,288</u>	<u>10,450</u>

9. Restricted Funds	1 April 2022	Incoming	Outgoing	31 March 2023
Jewish Welfare Board	156	138	-	294
Board of Deputies	528	462	528	462
Community Renewal	174	120	174	120
Kol Nidre	-	2,420	2,420	-
Youth Fund	1,260	-	1,061	199
Eco Synagogue	205	50	-	255
Audio Visual Fund	1,500	-	875	625
	<u>3,823</u>	<u>3,190</u>	<u>5,058</u>	<u>1,955</u>

10. Related Party Transactions

During the year ended 31 March 2023 the Charity made donations in the sum of £89,351 to the Brighton and Hove Progressive Synagogue its Subsidiary (2022 £83,156)

During the year there were no payments to trustees for remuneration or expenses other than the normal reimbursement of expenditure made on behalf of the Charity

11. Staff, Trustees and Volunteers

During the year there were no employees. 8 Trustees served for the full year and a further 2 were elected during the year.

The Charity also benefits from the time given by unpaid volunteers in the furtherance of the Charity's activities and objectives.

LIBERAL AND PROGRESSIVE SYNAGOGUE B&H

England & Wales - Charity number 1046457

Accounts

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

**UNAUDITED REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

REGISTERED CHARITY NUMBER 1046457

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

CONTENTS

	Pages
Synagogue Information	1
Report of the Synagogue Council	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 - 11

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

CHARITY INFORMATION

BOARD OF TRUSTEES

	Appointed	Resigned
Sandra Walker	President	
Louise Mordecai	Chair	
Michael Austin	Vice-Chair	
Karen Katz	Secretary	
Michael Regan	Treasurer	
Pamela Hartog		
Benita Matofska		
Esther Polden		

All Trustees served throughout the year unless otherwise indicated.

MINISTER

Rabbi Elizabeth Tikvah Sarah (until 30.04.21 then vacant)

ADDRESS

6 Lansdowne Road
Hove
East Sussex
BN3 1FF

CHARITY COMMISSION NUMBER

1046457

INDEPENDENT EXAMINER

Nigel Paul Griggs FCA
Haines & Co
28/29 Carlton Terrace
Portslade
East Sussex
BN41 1UR

BANKERS

HSBC Bank Plc
Burgess Hill, West Sussex

CAF Bank Ltd
West Malling, Kent

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The Board of Trustees present their report and the financial statements for the year ended 31 March 2022.

OBJECTIVES AND ACTIVITIES

The objects of the Charity as set out in its constitution are:

1. the advancement of Liberal and Progressive Judaism. In furtherance of this objective the Charity has the following powers:

- a) To provide and maintain a place of worship and appropriate spiritual leadership;
- b) To conduct Jewish services;
- c) To provide appropriate religious education for the Synagogue Members and their children;
- d) To provide facilities for the instruction of proselytes;
- e) To solemnize circumcisions, baby blessings, Bar/Bat-Mitzvah, Kabbalat Torah, marriages, civil partnerships, mixed-faith blessings, burials and cremations for the Synagogue Members;
- f) To perform other religious, social and charitable activities as the Council shall determine;
- g) To be a member of the organisation known as Liberal Judaism and to support its aims.

2. the advancement of religious and racial harmony including but not limited to promoting interfaith activities. In furtherance of this objective, the Charity has the following powers:

- a) to play an active role in the life of the wider community as well as of the Jewish community;
- b) to further the understanding of Jewish culture and observance for the benefit of the wider community;
- c) to facilitate and encourage interfaith and intercultural exchange.

The Charity controls a charitable company limited by guarantee, named Brighton and Hove Progressive Synagogue, company registration number 08098379 and registered charity number 1149342.

The major part of the income of the Charity is donated to the company limited by guarantee.

The company limited by guarantee has similar objects to the Charity and carries out the activities referred to in these objects.

ACHIEVEMENTS AND PERFORMANCE

The Charity's achievements were accomplished by the company limited by guarantee mentioned above and below. These included religious services every week and for most Jewish festivals, the provision of services to solemnise life cycle events within liberal and progressive Judaism, the provision of pastoral care and welfare care for congregants, religious education for children and adults, visits to those in need, social activities for the elderly and for those in need, a weekly open day for socialising aimed at the elderly and the collection of donations for distribution to other charities.

At the end of the financial year, the Charity had approximately 245 Members and 68 Friends. The Charity gained 11 Members and 2 Friends during the year. The Charity lost 2 Members through death.

The Trustees (Council) have had regard to the Charity Commission guidance on public benefit.

FUTURE PLANS

At the time of writing this Report, the U.K. is still suffering from the effects of the Coronavirus Pandemic.

The Trustees' aim is for the Charity to continue to fund the activities of its wholly controlled subsidiary (as outlined above and below) by way of raising subscription income from its membership. The Trustees have prepared a budget for the ensuing year which has been updated with a projection, in the light of the most recent information. The Trustees expect that the Corona virus crisis will continue to impact

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FUTURE PLANS (CONTD)

subscription income and donations. So far the charity has not been affected by the Corona virus pandemic as the Subscriptions and other income have not been affected.

However, it maybe that the financial hardship imposed by the Coronavirus Pandemic will continue to affect our income.

FINANCIAL REVIEW

The Charity's financial statements are set out on pages 5 to 11. During the year under review the Charity made a surplus of £98,522. The main reason for this substantial increase was the receipt of a legacy of £80,085. The Charity is also committed to providing funding to its wholly controlled subsidiary Brighton and Hove Progressive Synagogue, which required ongoing funding this year. The Charity needs to maintain a high level of reserves to ensure that its subsidiary is able to meet its financial obligations as and when they arise.

At the year end the Charity had Unrestricted Funds of £171,947 and Restricted Funds of £3,823. The charity's funds held in cash and bank balances were £170,351. An amount of £15,869 was due to the Charity in Gift Aid and there were creditors due of £10,450.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Liberal and Progressive Synagogue B & H is a charity registered with the Charity Commission for England and Wales.

The Charity is governed by its constitution, the current version of which was adopted on 29 July 2015.

The Charity is an unincorporated association.

The Charity has a membership structure and the term Synagogue Members is used to define the members of the Charity.

The Charity is managed by a Board of Trustees (the Council)

The Charity controls a charitable company limited by guarantee, named Brighton and Hove Progressive Synagogue, company registration number 08098379 and registered charity number 1149342.

The major part of the income of the Charity is donated to the company limited by guarantee.

The Synagogue Members elect the Trustees (the Council) at the Annual General Meeting and a proportion of Trustees may also be co-opted by the Council during the year. Trustees must be Synagogue Members.

Meetings of the Council take place monthly

The Synagogue Council have appointed committees to manage finance, education, welfare, and religious practices and has power to appoint other sub-committees as the need arises. The committees report to the Synagogue Council.

The Treasurer is required to prepare financial statements annually in accordance with prevailing accounting standards.

In preparing these financial statements the Treasurer is required to select suitable accounting policies and apply them consistently, as well as making judgements and estimates that are reasonable and prudent.

state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue

The Treasurer is also responsible for keeping proper accounting records, which disclose with reasonable accuracy the financial position of the charity.

The Synagogue Council have reviewed the major risks to which the Charity is exposed and is satisfied that systems are in place to mitigate the Charity's exposure to such risks

REFERENCE AND ADMINISTRATIVE DETAILS

Name of Charity: Liberal and Progressive Synagogue B&H, also sometimes referred to in its literature as LPSB&H.

Registered Charity No: 1046457 in England and Wales

Address of principal office: 6 Lansdowne Road, Hove, East Sussex, BN3 1FF

Names of charity trustees at the date of approval of this report, and charity trustees who served in the reporting period:

Michael Austin	Esther Polden
Pamela Hartog	Michael Regan
Karen Katz	Sandra Walker
Benita Matofska	
Louise Mordecai	

The Charity does not have any corporate trustees

None of the Trustees held property belonging to the Charity.

Approved by the Council Members and signed on their behalf by:

Louise Mordecai - Chair

Dated:

Louise Mordecai
18 June 2022

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

Independent Examiner's Report on the Financial Statements For the Year Ended 31st March 2022

I report on the financial statements of the Liberal and Progressive Synagogue B & H for the year ended 31st March 2022 which comprises the Statement of Financial Activities, Statement of Financial Position and related notes.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(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 145 of the 2011 act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of any 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 Charities Act 2011;
- to prepare financial statements which accord with the accounting records, comply with the accounting requirements of the Charities Act 2011 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 effective date of 1 January 2019)

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.

Signed



Date 28/6/22

Nigel Paul Griggs FCA
for and on behalf of Haines & Co
28/29 Carlton Terrace
Portslade
East Sussex
BN41 1UR

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOMING RESOURCES	4				
From Generated Funds		86,366	7,811	94,177	10,145
From Charitable Activities		95,860	-	95,860	94,432
		182,226	7,811	190,037	104,577
RESOURCES EXPENDED	5				
Direct Charitable Expenditure					
Administration costs		1,452	-	1,452	1,056
Other Costs		82	-	82	(7,874)
Charitable donations		83,156	-	83,156	86,348
Kol Nidre charities		-	3,000	3,000	1,960
Youth Fund		-	945	945	-
Rabbi's Retirement Fund		-	1,604	1,604	-
Levies		-	1,276	1,276	-
		84,690	6,825	91,515	81,490
Net Incoming Resources before Transfers		97,536	986	98,522	23,087
Funds brought forward 1 April 2021		74,411	2,837	77,248	54,161
Transfers between Funds		-	-	-	-
Funds carried forward 31 March 2022		171,947	3,823	175,770	77,248

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

STATEMENT OF FINANCIAL POSITION AT 31 MARCH 2022

	Notes	31 March 2022 £	31 March 2021 £
CURRENT ASSETS			
Debtors and prepayments	6	15,869	1,800
Cash at bank and in hand	7	170,351	79,968
		<u>186,220</u>	<u>81,768</u>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	8	<u>10,450</u>	<u>4,520</u>
NET ASSETS		<u>175,770</u>	<u>77,248</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		171,947	74,411
Restricted Funds	9	3,823	2,837
		<u>175,770</u>	<u>77,248</u>

Approved by the Board of Trustees
on *18 June 2022* and signed on its behalf by

Louise Mordecai - Chair

Louise Mordecai

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

1. STATUTORY INFORMATION

Liberal and Progressive Synagogue B & H is an Unincorporated Association registered as a Charity in England and Wales. The Charity's registered number and address can be found on the Charity Information page.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the provisions of the Charities SORP (FRS 102) (effective date January 2019) in so far as they apply to small entities.

3. ACCOUNTING POLICIES

Accounting basis and standards

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102) issued on 16 July 2014 and the Financial Reporting Standard (FRS102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'.

Going concern

There are no material uncertainties about the Charity's ability to continue and the financial statements have been prepared on a going concern basis.

Recognition of incoming resources

These are included in the Statement of Financial Activities when the Charity becomes entitled to the resources, the Trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and Donations are only included in the Statement of Financial Activities when the Charity has unconditional entitlement to the resources.

Subscriptions

Subscriptions due for the current year are included after making allowance for any amounts that are unlikely to be collected.

Donations and legacies

Voluntary income includes donations and legacies, fundraising income and is included in full in the period in which it is receivable.

Tax reclaimed on donations and gifts

Incoming resources from gift aid claims are included in the Statement of Financial Activities at the same time as the income to which they relate.

Investment Income

This is included in the Statement of Financial Affairs when receivable.

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

Restricted and unrestricted funds

The Statement of Financial Affairs distinguishes between restricted and unrestricted funds. The former are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions. They include those freely available to the Charity for expenditure or appropriation to reserves for internally designated purposes. The same basis is used for accounting for income in each of these funds.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Assets

The Charity, through the Trustees, controls a charitable company limited by guarantee known as the Brighton and Hove Progressive Synagogue. Company registration number 08098379 and registered charity number 1149342.

Under current legislation there is no legal requirement to consolidate their financial statements.

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

4. Incoming Resources	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Voluntary Income - Donations and gifts				
Donations - general	2,968	1,500	4,468	3,606
Legacies	80,085	-	80,085	-
Kol Nidre charities	-	3,000	3,000	1,940
Youth Fund	-	849	849	-
Yahrzeit	2,045	-	2,045	2,509
Levy income	-	858	858	702
Eco Synagogue	-	-	-	173
Rabbi's Retirement Fund	-	1,604	1,604	-
Activities for generating funds				
Non-member funerals	-	-	-	-
High Holyday tickets & Break Fast Seder	200	-	200	-
Adverts and new year greetings	-	-	-	-
Fundraising events	1,050	-	1,050	1,176
Investment Income	-	-	-	-
Interest on deposits	18	-	18	39
	86,366	7,811	94,177	10,145

Incoming resources from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Subscriptions	81,791	-	81,791	79,619
Income Tax recoverable on subscriptions and donations	14,069	-	14,069	14,813
	95,860	-	95,860	94,432
	182,226	7,811	190,037	104,577

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

5. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Kol Nidre charities - donated	-	3,000	3,000	1,960
Levy income - Paid over	-	1,276	1,276	-
Other Costs	-	-	-	-
Other Donations	-	2,549	2,549	250
	-	6,825	6,825	2,210

Expended - Charitable Activities

Bank Charges	28	-	28	12
Other Costs	54	-	54	(7,886)
Donations	83,156	-	83,156	86,098
	83,238	-	83,238	78,224

Governance Costs

Independent Examination Fees	1,452	-	1,452	1,056
	1,452	-	1,452	1,056
	84,690	6,825	91,515	81,490

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

6. Debtors and Prepayments	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income tax recoverable	15,869	-	15,869	1,800
	15,869	-	15,869	1,800

7. Cash at Bank and in Hand				
Current and deposit accounts	166,528	3,823	170,351	79,968
	166,528	3,823	170,351	79,968

8. Creditors: Amounts falling due within one year		31 March 2022 £	31 March 2021 £
Subscriptions in Advance		9,368	3,438
Other creditors and accruals		1,082	1,082
		10,450	4,520

9. Restricted Funds	1 April 2021	Incoming	Outgoing	31 March 2022
Jewish Welfare Board	197	156	197	156
Board of Deputies	865	528	865	528
Community Renewal	214	174	214	174
Ko! Nidre	-	3,000	3,000	-
Youth Fund	1,356	849	945	1,260
Eco Synagogue	205	-	-	205
Streaming Equipment Fund	-	1,500	-	1,500
Rabbi's Retirement Fund	-	1,604	1,604	-
	2,837	7,811	6,825	3,823

10. Related Party Transactions

During the year ended 31 March 2022 the Charity made donations in the sum of £83,156 to the Brighton and Hove Progressive Synagogue it's Subsidiary. (2021 £86,098).
During the year there were no payments to trustees for remuneration or expenses.

11. Staff, Trustees and Vounteers

During the year there were no employees. 8 Trustees served for the full year.
The Charity also benefits from the time given by unpaid volunteers in the furtherance of the Charity's activities and objectives.

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

LIBERAL AND PROGRESSIVE SYNAGOGUE B&H

England & Wales - Charity number 1046457

Accounts

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

**UNAUDITED REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

REGISTERED CHARITY NUMBER 1046457

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

CONTENTS

	Pages
Synagogue Information	1
Report of the Synagogue Council	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 - 11

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

CHARITY INFORMATION

BOARD OF TRUSTEES

	Appointed	Resigned
Sandra Walker	President	
Louise Mordecai	Chair	
Michael Austin	Vice-Chair	
Karen Katz	Secretary	
Michael Regan	Treasurer	
Pamela Hartog		
Benita Matofska		
Esther Polden		
Peter Bennett Speck		10.07.20

All Trustees served throughout the year unless otherwise indicated.

MINISTER

Rabbi Elizabeth Tikvah Sarah

ADDRESS

6 Lansdowne Road
Hove
East Sussex
BN3 1FF

CHARITY COMMISSION NUMBER

1046457

INDEPENDENT EXAMINER

Nigel Paul Griggs FCA
Haines & Co
28/29 Carlton Terrace
Portslade
East Sussex
BN41 1UR

BANKERS

HSBC Bank Plc
Burgess Hill, West Sussex

CAF Bank Ltd
West Malling, Kent

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The Board of Trustees present their report and the financial statements for the year ended 31 March 2021.

OBJECTIVES AND ACTIVITIES

The objects of the Charity as set out in its constitution are:

1. the advancement of Liberal and Progressive Judaism. In furtherance of this objective the Charity has the following powers:

- a) To provide and maintain a place of worship and appropriate spiritual leadership;
- b) To conduct Jewish services;
- c) To provide appropriate religious education for the Synagogue Members and their children;
- d) To provide facilities for the instruction of proselytes;
- e) To solemnize circumcisions, baby blessings, Bar/Bat-Mitzvah, Kabbalat Torah, marriages, civil partnerships, mixed-faith blessings, burials and cremations for the Synagogue Members;
- f) To perform other religious, social and charitable activities as the Council shall determine;
- g) To be a member of the organisation known as Liberal Judaism and to support its aims.

2. the advancement of religious and racial harmony including but not limited to promoting interfaith activities. In furtherance of this objective, the Charity has the following powers:

- a) to play an active role in the life of the wider community as well as of the Jewish community;
- b) to further the understanding of Jewish culture and observance for the benefit of the wider community;
- c) to facilitate and encourage interfaith and intercultural exchange.

The Charity controls a charitable company limited by guarantee, named Brighton and Hove Progressive Synagogue, company registration number 08098379 and registered charity number 1149342.

The major part of the income of the Charity is donated to the company limited by guarantee.

The company limited by guarantee has similar objects to the Charity and carries out the activities referred to in these objects.

ACHIEVEMENTS AND PERFORMANCE

The Charity's achievements were accomplished by the company limited by guarantee mentioned above and below. These included religious services every week and for most Jewish festivals, the provision of services to solemnise life cycle events within liberal and progressive Judaism, the provision of pastoral care and welfare care for congregants, religious education for children and adults, visits to those in need, social activities for the elderly and for those in need, a weekly open day for socialising aimed at the elderly and the collection of donations for distribution to other charities.

At the end of the financial year, the Charity had approximately 234 Members and 66 Friends. The Charity gained 12 Members and 4 Friends during the year. The Charity lost 7 Members through death.

The Trustees (Council) have had regard to the Charity Commission guidance on public benefit.

FUTURE PLANS

At the time of writing this Report, the U.K. is still in the Coronavirus crisis and partial lockdown.

The Trustees' aim is for the Charity to continue to fund the activities of its wholly controlled subsidiary (as outlined above and below) by way of raising subscription income from its membership. The Trustees have prepared a budget for the ensuing year which has been updated with a projection, in the light of the most recent information. The Trustees expect that the Corona virus crisis will continue to impact

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FUTURE PLANS (CONTD)

subscription income and donations. So far the charity not been affected by the Corona virus pandemic as the Subscriptions and other income have not been affected.

However, it maybe that the financial hardship imposed by the restrictions will continue to affect our income.

FINANCIAL REVIEW

The Charity's financial statements are set out on pages 5 to 11. During the year under review the Charity made a surplus of £23,087. The main reason for this is that the Charity is committed to providing funding to its wholly controlled subsidiary Brighton and Hove Progressive Synagogue which required increased funding this year and the Charity was committed to eliminating the previous year's deficit. The Charity needs to maintain a high level of reserves to ensure that its subsidiary is able to meet its financial obligations as and when they arise.

At the year end the Charity had Unrestricted Funds of £74,411 and Restricted Funds of £2,837. The Charity's funds held in cash and bank balances were £79,968. An amount of £1,800 was due in Gift Aid and there were creditors due of £4,520.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Liberal and Progressive Synagogue B & H is a charity registered with the Charity Commission for England and Wales. The Charity is governed by its constitution, the current version of which was adopted on 29 July 2015.

The Charity is an unincorporated association.

The Charity has a membership structure and the term **Synagogue Members** is used to define the members of the Charity.

The Charity is managed by a Board of Trustees (the Council).

The Charity controls a charitable company limited by guarantee, named Brighton and Hove Progressive Synagogue, company registration number 08098379 and registered charity number 1149342.

The major part of the income of the Charity is donated to the company limited by guarantee.

The Synagogue Members elect the Trustees (the Council) at the Annual General Meeting and a proportion of Trustees may also be co-opted by the Council during the year. Trustees must be Synagogue Members.

Meetings of the Council take place monthly.

The Synagogue Council have appointed committees to manage finance, education, welfare, and religious practices and has power to appoint other sub-committees as the need arises. The committees report to the Synagogue Council.

The Treasurer is required to prepare financial statements annually in accordance with prevailing accounting standards.

In preparing these financial statements the Treasurer is required to select suitable accounting policies and apply them consistently, as well as making judgements and estimates that are reasonable and prudent, state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue.

The Treasurer is also responsible for keeping proper accounting records, which disclose with reasonable accuracy the financial position of the charity.

The Synagogue Council have reviewed the major risks to which the Charity is exposed and is satisfied that systems are in place to mitigate the Charity's exposure to such risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Name of Charity: Liberal and Progressive Synagogue B&H, also sometimes referred to in its literature as LPSB&H.

Registered Charity No: 1046457 in England and Wales

Address of principal office: 6 Lansdowne Road, Hove, East Sussex, BN3 1FF

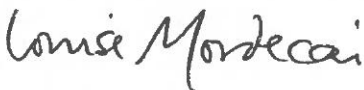
Names of charity trustees at the date of approval of this report, and charity trustees who served in the reporting period:

Michael Austin	Esther Polden
Pamela Hartog	Michael Regan
Karen Katz	Peter Bennett Speck (Resigned 10/7/20)
Benita Matofska	Sandra Walker
Louise Mordecai	

The Charity does not have any corporate trustees.

None of the Trustees held property belonging to the Charity.

Approved by the Council Members and signed on their behalf by:



Louise Mordecai - Chair

Dated: 23 June 2021

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

Independent Examiner's Report on the Financial Statements For the Year Ended 31st March 2021

I report on the financial statements of the Liberal and Progressive Synagogue B & H for the year ended 31st March 2021 which comprises the Statement of Financial Activities, Statement of Financial Position and related notes.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(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 145 of the 2011 act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of any 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 Charities Act 2011;
- to prepare financial statements which accord with the accounting records, comply with the accounting requirements of the Charities Act 2011 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 effective date of 1 January 2019)

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.

Signed 

Date 24 June 2021

Nigel Paul Griggs FCA
for and on behalf of Haines & Co
28/29 Carlton Terrace
Portslade
East Sussex
BN41 1UR

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES	4				
From Generated Funds		7,330	2,815	10,145	13,172
From Charitable Activities		94,432	-	94,432	89,049
		101,762	2,815	104,577	102,221
RESOURCES EXPENDED	5				
Direct Charitable Expenditure					
Administration costs		1,056	-	1,056	1,158
Other Costs		(7,874)	-	(7,874)	429
Charitable donations		86,198	150	86,348	77,987
Kol Nidre charities		-	1,960	1,960	1,365
Youth Fund		-	-	-	-
Voices in Exile		-	-	-	-
1000 for 1000		-	-	-	-
Levies		-	-	-	800
Welfare activities		-	-	-	-
		79,380	2,110	81,490	81,739
Net Incoming Resources before Transfers		22,382	705	23,087	20,482
Funds brought forward 1 April 2020		52,029	2,132	54,161	33,679
Transfers between Funds		-	-	-	-
Funds carried forward 31 March 2021		74,411	2,837	77,248	54,161

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

STATEMENT OF FINANCIAL POSITION AT 31 MARCH 2021

	Notes	31 March 2021 £	31 March 2020 £
CURRENT ASSETS			
Debtors and prepayments	6	1,800	16,083
Cash at bank and in hand	7	79,968	53,841
		<u>81,768</u>	<u>69,924</u>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	8	<u>4,520</u>	<u>15,763</u>
NET ASSETS		<u>77,248</u>	<u>54,161</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		74,411	52,029
Restricted Funds	9	2,837	2,132
		<u>77,248</u>	<u>54,161</u>

Approved by the Board of Trustees

on *23 June 2021* and signed on its behalf by

Louise Mordecai

Louise Mordecai - Chair

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

1. STATUTORY INFORMATION

Liberal and Progressive Synagogue B & H is an Unincorporated Association registered as a Charity in England and Wales. The Charity's registered number and address can be found on the Charity Information page.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the provisions of the Charities SORP (FRS 102) (effective date January 2019) in so far as they apply to small entities.

3. ACCOUNTING POLICIES

Accounting basis and standards

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102) issued on 16 July 2014 and the Financial Reporting Standard (FRS102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'.

Recognition of incoming resources

These are included in the Statement of Financial Activities when the Charity becomes entitled to the resources, the Trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and Donations are only included in the Statement of Financial Activities when the Charity has unconditional entitlement to the resources.

Subscriptions

Subscriptions due for the current year are included after making allowance for any amounts that are unlikely to be collected.

Donations and legacies

Voluntary income includes donations and legacies, fundraising income and is included in full in the period in which it is receivable.

Tax reclaimed on donations and gifts

Incoming resources from gift aid claims are included in the Statement of Financial Activities at the same time as the income to which they relate.

Investment Income

This is included in the Statement of Financial Affairs when receivable.

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

Restricted and unrestricted funds

The Statement of Financial Affairs distinguishes between restricted and unrestricted funds. The former are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions. They include those freely available to the Charity for expenditure or appropriation to reserves for internally designated purposes. The same basis is used for accounting for income in each of these funds.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Assets

The Charity, through the Trustees, controls a charitable company limited by guarantee known as the Brighton and Hove Progressive Synagogue. Company registration number 08098379 and registered charity number 1149342.

Under current legislation there is no legal requirement to consolidate their financial statements.

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

4. Incoming Resources	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Voluntary Income - Donations and gifts				
Donations - general	3,606	-	3,606	4,037
Kol Nidre charities	-	1,940	1,940	1,385
Youth Fund	-	-	-	48
1000 4 1000	-	-	-	-
Yahrzeit	2,509	-	2,509	2,230
Levy income	-	702	702	574
Eco Synagogue	-	173	173	182
Welfare fund - donations	-	-	-	-
Activities for generating funds				
Non-member funerals	-	-	-	-
High Holyday tickets & Break Fast Seder	-	-	-	1,890
Adverts and new year greetings	-	-	-	-
Fundraising events	1,176	-	1,176	2,765
Investment Income	-	-	-	-
Interest on deposits	39	-	39	61
	7,330	2,815	10,145	13,172

Incoming resources from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Subscriptions	79,619	-	79,619	75,666
Income Tax recoverable on subscriptions and donations	14,813	-	14,813	13,383
	94,432	-	94,432	89,049
	101,762	2,815	104,577	102,221

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

5. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Kol Nidre charities - donated	-	1,960	1,960	1,365
Levy income - Paid over	-	-	-	800
Other Costs	-	-	-	273
Other Donations	100	150	250	208
	100	2,110	2,210	2,646

Expended - Charitable Activities

Bank Charges	12	-	12	12
Other Costs	(7,886)	-	(7,886)	144
Donations	86,098	-	86,098	77,779
	78,224	-	78,224	77,935

Governance Costs

Independent Examination Fees	1,056	-	1,056	1,158
	1,056	-	1,056	1,158

	79,380	2,110	81,490	81,739
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LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

6. Debtors and Prepayments	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income tax recoverable	1,800	-	1,800	16,083
	<u>1,800</u>	<u>-</u>	<u>1,800</u>	<u>16,083</u>

7. Cash at Bank and in Hand

Current and deposit accounts	77,131	2,837	79,968	53,841
	<u>77,131</u>	<u>2,837</u>	<u>79,968</u>	<u>53,841</u>

8. Creditors: Amounts falling due within one year

	31 March 2021 £	31 March 2020 £
Subscriptions in Advance	3,438	6,602
Other creditors and accruals	1,082	9,161
	<u>4,520</u>	<u>15,763</u>

9. Restricted Funds

	1 April 2020	Incoming	Outgoing	31 March 2021
Jewish welfare board	77	120	-	197
Board of deputies	409	456	-	865
Community renewal	88	126	-	214
Kol Nidre	20	1,940	1,960	-
Youth Fund	1,356	-	-	1,356
Eco Synagogue	182	173	150	205
	<u>2,132</u>	<u>2,815</u>	<u>2,110</u>	<u>2,837</u>

10. Related Party Transactions

During the year ended 31 March 2021 the Charity made donations in the sum of £86,098 to the Brighton and Hove Progressive Synagogue its Subsidiary. (2020 £77,779).
During the year there were no payments to trustees for remuneration or expenses.

11. Staff, Trustees and Volunteers

During the year there were no employees. 9 Trustees served for some part of the year. The Charity also benefits from the time given by unpaid volunteers in the furtherance of the Charity's activities and objectives.

LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021
