

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

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LIBERAL AND PROGRESSIVE SYNAGOGUE B & H

CHARITY INFORMATION

BOARD OF TRUSTEES

		Appointed	Resigned
Sandra Walker	President		
Louise Mordecai	Chair		
Graeme Butler	Vice-Chair		
Michael Austin	Vice-Chair		09.07.24
Karen Katz	Secretary		
Michael Regan	Treasurer		
Pamela Hartog			09.07.24
Benita Matofska			
Esther Polden			
Levi Campbell			
Janet Bray		11.02.25	

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 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.