

BRIGHTON AND HOVE HEBREW CONGREGATION

England & Wales · Charity number 1115092

Details

Status Registered

Legal form Charitable company

Company number [05842863](#)

Registered 2006-07-05

Register [View on the Charity Commission register](#)

Contact

Address 29A New Church Road
Hove
East Sussex
BN3 4AD

Phone 01273888855

Email office@bhhc-shul.org

Website <http://www.webjam.com/bhhc10>

Activities

Objects: FOR THE ADVANCEMENT OF THE ORTHODOX JEWISH RELIGION GENERALLY AND IN PARTICULAR TO PROVIDE FACILITIES FOR:(A) ADVANCING ANY AND ALL OBSERVANCES OF THE JEWISH RELIGION IN ACCORDANCE WITH THE RITUALS AND CUSTOMS RECOGNISED BY THE COURT OF THE CHIEF RABBI IN LONDON; AND(B) THE ADVANCEMENT OF EDUCATION IN THE JEWISH RELIGION.

Activities: To advance the Orthodox Jewish religion and Jewish education

Classification

- **How:** Makes Grants To Organisations, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE EAST SUSSEX
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£321,804	£304,888	-	-
2023-12-31	£172,686	£180,382	-	-
2022-12-31	£119,412	£167,063	-	-
2021-12-31	£116,647	£187,499	-	-
2020-12-31	£116,647	£187,449	-	-

Trustees

Name	Role	Appointed
Howard Hamilton		2024-09-22
JACK LEE ROSE		
Jonathan Conway		2016-09-11
LINDSAY DAVIDSON-BLOCH		2016-09-11
Russell Lewis Bloch		2019-12-01
SUSAN KATHRYN ROSEMARY CONWAY		2011-08-06

BRIGHTON AND HOVE HEBREW CONGREGATION

England & Wales - Charity number 1115092

Accounts

COMPANY REGISTRATION NUMBER 05842863

BRIGHTON & HOVE HEBREW CONGREGATION

COMPANY LIMITED BY GUARANTEE

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

Charity Number 1115092

AUDITORS
UHY Hacker Young (S.E.) Limited
Registered Auditor
Chartered Accountants
168 Church Road, Hove
East Sussex. BN3 2DL.

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

INDEX TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Page No.

1 - 5	Trustees' Annual Report
6 - 9	Independent Auditor's Report to the Members
10	Statement of Financial Activities
11	Balance Sheet
12	Cash Flow Statement
13 - 20	Notes to the Financial Statements
21	Memorandum income and expenditure account

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2023

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and financial statements of the charity for the year ended 31 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Brighton & Hove Hebrew Congregation:
Charity registration number	1115092
Company registration number	05842863
Registered office	29 – 31 New Church Road Hove East Sussex BN3 4AD
Secretary	JL Rose
Auditors	UHY Hacker Young (S.E.) Limited 168 Church Road Hove BN3 2DL
Bankers	Lloyds TSB Plc 74-78 Church Road Hove BN3 2EE Metro Bank plc 82 North Street Brighton BN1 1ZA

THE TRUSTEES:

The trustees who served the charity during the period were as follows:

H R Abb
R Amram (appointed 17 December 2023, resigned 20 February 2024)
D L Bass (resigned 6 January 2024)
T Bass (resigned 6 January 2024)
R Bloch
A Caplin (resigned 17 December 2023)
J Conway
S K R Conway
L Davidson-Bloch
H Hamilton (appointed 15 May 2022, resigned 1 May 2024, reappointed 22 September 2024)
L S Lewis (appointed 17 December 2023, resigned 15 February 2024)
J A Metliss (appointed 17 December 2023)
J L Rose
D G Seidel (resigned 17 December 2023)
B Tobin (resigned 17 December 2023)

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (CONTINUED)
YEAR ENDED 31 DECEMBER 2023

Governing Document

The Congregation is an incorporated company limited by guarantee. The Congregation's governing document is its Memorandum and Articles of Association.

Organisational Structure

The affairs of the Congregation are managed by the Board of Directors, the members of which are members of the Congregation.

The day to day management of the Congregation is carried out by the Board of Directors. Currently, the Congregation has six individuals who are pursuant to a contract of employment who carry out its various activities supported by non-paid volunteers. The Congregation's Rabbi is responsible for all matters falling within the scope of Halachah, Jewish Law in the Orthodox tradition. During the reporting period, the Congregation has employed a full time Minister, Rabbi Hershel Rader.

Establishment and Purpose of The Funeral Expense Scheme (FES)

The FES is a financial insurance scheme, run by BHHC, available to Members to assist in the advance payment of funeral costs in accordance with these rules. It is not established for the management, maintenance and/or operation of any cemetery maintained by the Congregation.

Appointment and Induction of the Board of Directors

The Board of Directors comprises a minimum of 5 and a maximum of 12 Directors

The Honorary Officer and the Warden are members of the Board of Directors are members of the Congregation in good standing and are nominated and elected to their positions by the Board of Directors.

The Directors serve two year terms. All retiring members of the Board are eligible for re-election.

The Board meets formally as required throughout the year in person and by email and electronically.

The Directors of the Board who have served at any time throughout the financial year are shown on page 1.

New members of the Board of Directors undergo an induction to clarify their legal obligations under charity law, the content of the Constitution, the current financial state of the Congregation, the most recent strategic plans, the delegation and decision making process.

Internal training is offered to the Board as necessary.

Risk Management

The Board has identified the major risks the Congregation faces and have reviewed and evaluated these. Systems are in place to manage and mitigate these risks. These include clear lines of delegation of authority from the Board to the administrative staff and for reporting results in turn to the Board. Annual budgets are approved by the Board and results reported during the course of the year. Where possible, there is a division of responsibility within the administrative team. Substantial financial and health and safety policies are in place. Where practicable, appropriate insurance cover is taken out.

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (CONTINUED)
YEAR ENDED 31 DECEMBER 2023

Objectives and Activities

The objectives of the charity are the continuance, support and maintenance of the synagogues at New Church Road and Middle Street and the maintenance and preservation of Bear Road and Florence Place cemeteries. The objectives of the Board are achieved by the provision of religious and educational and other related activities including:

- religious services held daily and on all Jewish festivals and holy days,
- religion school on Sundays,
- educational and social programmes throughout the year.

Public Benefit

The Board has complied with their duty to have due regard to the charity commission's guidance on public benefit.

Financial Review

For the year ended 31st December 2023, the company had total incoming resources on unrestricted funds excluding transfers between funds of £172,686 an increase of £53,274 from the previous year. The main change is the rental income now arising from the redevelopment of New Church Road. As in the previous year, one of the major components of this total was voluntary income from membership fees, some 0.3% higher than last year at £59,256.

Total resources expended excluding transfers amounted to £180,382, an increase of £13,319 from the previous year. The main increase in expenditure items this year were expenditure relating to the flats and salaries whilst the rental of temporary offices had reduced. Other main expenditure items were broadly in line with 2022. The Board continues to strive to minimise expenses.

At 31st December 2023, net assets amounted to £11,375,498 (2022 £10,437,037) of which unrestricted funds amounted to £1,486 (2022 £278). The composition of the restricted fund is shown in note 17 and the designated fund is shown in note 19.

Principal Funding and Expenditure

The Congregation's principal sources of funding are membership dues, donations, rental income and burial fees. Expenditure on main objects is primarily on the operation and maintenance of the Congregation's main place of worship in Hove and all activities undertaken at that site, together with the maintenance and operation of the Congregation's cemeteries. There is additional specific expenditure this year on the redevelopment of New Church Road.

Fixed Assets

Details of changes in fixed assets are given in note 12 to the financial statements.

Cemetery Fund

The Cemetery Fund is a designated fund of the Congregation. An agreement was completed in 2004 to extend the cemetery off Meadowview. The agreement was for a term of 100 years from 29 September 2006 with a further option for 100 years from 29 September 2106 for £nil consideration. Under the agreement the congregation paid the overall sum of £165,500 to Brighton and Hove Council in February 2007 for the estimated cost of land development and other services. This is shown in the accounts at 31 December 2023 within Fixed Assets

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (CONTINUED)
YEAR ENDED 31 DECEMBER 2023

Restoration of Middle Street Synagogue

Water damage was caused to the Middle Street Synagogue on or about 9 December 2020 owing to a pipe join bursting. The damage has been the subject of an insurance claim and repairs began in November 2022.

Reserves

It is the policy of the Board to seek to maintain funds which are the reserves of the Congregation at a level sufficient to cover management, administration and support costs, subject to constraints arising from the diminishing financial and other resources available.

Investments Policy and Objectives

The present investment policy is to retain the congregation's investments within cash deposits or with National savings given the requirement to draw down funds to meet the shortfall of income to cover expenditure. Until additional capital becomes available, the finance committee cannot consider investments or an investment policy for the medium to long term (beyond a 5 year period).

Members

At 31 December 2023 the Congregation had 188 members (2022: 198 members).

Funding Sources

Membership dues and individual donations are the primary source of funding of the Congregation's activities.

Future Plans

The major concerns for the future are the ongoing ageing in membership and consequently static or reducing income from subscriptions. The Board have actively pursued discussions with developers and other interested parties as to the possible re-development of the New Church Road site.

In January 2020 the Congregation vacated the New Church Road site to enable the re-development to proceed. Since that time, the buildings previously on site have been demolished and construction of the new facility is underway. Subject to snagging, construction was completed in early March 2023. During construction, the Congregation's operations have relocated to 101 Pembroke Crescent, Hove for the rabbi's residence, meeting rooms and the Congregation's administrative offices whilst Shabbat services were held in the Magrill Lounge at Ralli Hall until the Congregation was able to return to New Church Road. It is hoped and expected the new and modern facilities will attract an increase in membership and an increase in membership recruitment activities.

During the previous years, the Congregation adapted and adhered to the various Coronavirus restrictions. When religious services could once again be held, these were held at Ralli Hall for Shabbat and the High Holy Days. To observe the various rules, social distancing required services to be held in the Great Hall as well as initiating track and trace procedures for all attendees. The Congregation also observed all restrictions regarding funerals (especially where the cause of death was given as Coronavirus) and stone settings. Once restrictions were lifted, the Congregation began to undertake various initiatives to welcome existing members back to services and welcome potential new members who could see the benefit of the Congregation's redevelopment strategy. These initiatives continued with the Congregation's return to the New Church Road site and have met with success.

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (CONTINUED)
YEAR ENDED 31 DECEMBER 2023

Both during and after the pandemic, the Congregation undertook various educational initiatives which were not limited to rabbinic sermons. These included shiurim and other lessons as well as the educational content contained in the Congregation's semi-annual *Shofar Magazine*. Subjects included Jewish law, rabbinic interpretation and local history. For these efforts, the Congregation was named Best Religious Education Charity – South-East England at the Acquisition International Non-Profit Organisation Awards 2023.

The number of volunteers has remained constant, however more people are always sought to help the Congregation as needed. The Board will continue to take all appropriate steps to provide for better facilities and to protect the assets of the Congregation.

Responsibility of the trustees

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

UHY Hacker Young (S.E.) Limited have signified their willingness to continue in office.

This report was approved by order of the Trustees on 4 March 2025 and signed on behalf of the board by :


Lindsay Davidson-Bloch
Trustee

BRIGHTON & HOVE HEBREW CONGREGATION

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON & HOVE HEBREW CONGREGATION

YEAR ENDED 31 DECEMBER 2023

Opinion

We have audited the financial statements of Brighton & Hove Hebrew Congregation for the year ended 31 December 2023 which comprise the statement of financial activities, balance sheet, cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and the Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023, and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Materiality uncertainty related to going concern

We draw attention to note 2.2 in the financial statements, which indicates that the company is dependent upon the continuing support of the Creditors. As stated in note 2.2, these events or conditions, indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

BRIGHTON & HOVE HEBREW CONGREGATION

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON & HOVE HEBREW CONGREGATION

YEAR ENDED 31 DECEMBER 2023

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

BRIGHTON & HOVE HEBREW CONGREGATION

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON & HOVE HEBREW CONGREGATION

YEAR ENDED 31 DECEMBER 2023

Based on our understanding of the company and the industry in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the acts by the company, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to inflated revenue and surplus on unrestricted funds.

Audit procedures performed included: review of the financial statement disclosures to underlying supporting documentation, review of correspondence with legal advisors, enquiries of management and review of internal audit reports in so far as they related to the financial statements, and testing of journals and evaluating whether there was evidence of bias by the Trustees that represented a risk of material misstatement due to fraud. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BRIGHTON & HOVE HEBREW CONGREGATION

COMPANY LIMITED BY GUARANTEE

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON & HOVE HEBREW
CONGREGATION**

YEAR ENDED 31 DECEMBER 2023

Use of our report

The report is made solely to the company's members, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

David Guest FCA
Senior Statutory Auditor



For and on behalf of
UHY Hacker Young (S.E.) Limited
Chartered Accountants & statutory auditor
168 Church Road
Hove
BN3 2DL

4 March 2025

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE**

STATEMENT OF FINANCIAL ACTIVITIES (INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023				2022				
		Unrestricted Funds	Designated Funds (Note 19)	Permanent Endowed Funds (Note 18)	Restricted Funds (Note 17)	Total Funds 2023	Unrestricted Funds	Designated Funds (Note 19)	Permanent Endowed Funds (Note 18)	Restricted Funds (Note 17)
		£	£	£	£	£	£	£	£	£
INCOME & EXPENDITURE										
INCOMING RESOURCES										
Incoming resources from generating funds										
Donations and legacies	3	27,980	-	-	6,142	31,968	-	-	74,409	106,378
Investment income	4	2,766	-	-	-	293	-	1	-	294
Incoming resources from charitable activities	5	77,887	73,354	-	31,300	87,150	80,703	-	13,266	181,119
Rental income		64,051	-	-	-	-	-	-	-	-
Funding redevelopment at New Church Road		-	-	-	965,807	-	-	-	5,175,232	5,175,232
Total incoming resources		172,686	73,354	-	1,003,249	119,412	80,703	1	5,262,907	5,463,023
RESOURCES EXPENDED										
Charitable activities	6	66,780	16,009	-	34,452	60,246	29,067	-	27,156	116,469
Property expenditure		9,862	-	-	-	-	-	-	-	-
Other costs	7	103,740	37,922	-	42,063	106,817	38,220	-	14,172	159,209
Total resources expended		180,382	53,931	-	76,515	167,063	67,287	-	41,328	275,678
NET INCOMING / (OUTGOING) RESOURCES BEFORE TRANSFERS		(7,696)	19,423	-	926,734	(47,651)	13,416	1	5,221,579	5,187,345
TRANSFERS										
Net transfers between funds	9	8,904	(4,800)	-	(4,104)	40,904	(36,800)	-	(4,104)	-
NET MOVEMENT IN FUNDS		1,208	14,623	-	922,630	(6,747)	(23,384)	1	5,217,475	5,187,345
RECONCILIATION OF FUNDS										
Total funds brought forward		278	204,662	119	10,231,978	7,025	228,046	118	5,014,503	5,249,692
TOTAL FUNDS CARRIED FORWARD		1,486	219,285	119	11,154,608	278	204,662	119	10,231,978	10,437,037

There were no recognised gains or losses for the year ended 31 December 2023 other than those in the statement of financial activities. All amounts relate to continuing operations.

The accompanying notes are an integral part of these financial statements.

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE**

**BALANCE SHEET
AS AT 31 DECEMBER 2023**

Notes	2023				2022				Total Funds 2022 (restated) £
	Unrestricted Funds (Note 19) £	Designated Funds (Note 19) £	Permanent Endowed Funds (Note 18) £	Restricted Funds (Note 17) £	Total Funds 2023 £	Unrestricted Funds (Note 19) £	Designated Funds (Note 19) £	Permanent Endowed Funds (Note 18) £	
FIXED ASSETS									
Tangible assets	1,932	151,218	-	10,967,002	11,120,152	-	152,046	10,001,196	10,153,242
Investments	-	-	-	20,000	20,000	-	-	20,000	20,000
	<u>1,932</u>	<u>151,218</u>	<u>-</u>	<u>10,987,002</u>	<u>11,140,152</u>	<u>-</u>	<u>152,046</u>	<u>10,021,196</u>	<u>10,173,242</u>
CURRENT ASSETS									
Debtors	277,386	-	-	-	277,386	-	-	-	446,309
Cash at bank and in hand	152,078	68,067	119	167,606	387,870	76,470	52,616	119	210,782
	429,464	68,067	119	167,606	665,256	522,779	52,616	119	210,782
	<u>(407,410)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(407,410)</u>	<u>(490,001)</u>	<u>-</u>	<u>-</u>	<u>(490,001)</u>
LIABILITIES									
CREDITORS - amounts falling due within one year	22,054	68,067	119	167,606	257,846	32,778	52,616	119	210,782
	<u>23,986</u>	<u>219,285</u>	<u>119</u>	<u>11,154,608</u>	<u>11,397,988</u>	<u>32,778</u>	<u>204,662</u>	<u>119</u>	<u>10,231,978</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>(22,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(22,500)</u>	<u>(32,500)</u>	<u>-</u>	<u>-</u>	<u>(32,500)</u>
CREDITORS - amounts falling due after more than one year	1,486	219,285	119	11,154,608	11,375,498	278	204,662	119	10,231,978
	<u>1,486</u>	<u>219,285</u>	<u>119</u>	<u>11,154,608</u>	<u>11,375,498</u>	<u>278</u>	<u>204,662</u>	<u>119</u>	<u>10,437,037</u>
FUNDS									
Restricted funds	-	-	-	11,154,608	11,154,608	-	-	-	10,231,978
Permanent endowed funds	-	-	119	-	119	-	-	119	119
Designated funds	-	219,285	-	-	219,285	-	204,662	-	204,662
Unrestricted funds	1,486	-	-	-	1,486	278	-	-	278
	<u>1,486</u>	<u>219,285</u>	<u>119</u>	<u>11,154,608</u>	<u>11,375,498</u>	<u>278</u>	<u>204,662</u>	<u>119</u>	<u>10,437,037</u>

Approved by the members of the committee on 4 March 2025 and signed on its behalf by

Lindsay Davidson-Bloch
Trustee

The accompanying notes are an integral part of these financial statements.

Company Registration Number 05642863

Charity Number 1115092

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE**

**CASH FLOW STATEMENT
AS AT 31 DECEMBER 2023**

	2023			2022			Total Funds 2023	Total Funds 2022
	Unrestricted Funds	Designated Funds (Note 19)	Permanent Endowed Funds (Note 18)	Restricted Funds (Note 17)	Designated Funds (Note 19)	Permanent Endowed Funds (Note 18)		
	£	£	£	£	£	£	£	
CASH FLOWS FROM OPERATING ACTIVITIES								
Net income / (expenditure)	1,208	14,623	-	922,630	(6,747)	(23,384)	5,014,821	
Adjustment for:								
Depreciation of tangible fixed assets	84	828	-	-	876	828	828	
Interest payable and similar charges	949	-	-	-	-	-	876	
Changes in:								
Trade and other debtors	168,923	-	-	-	141,531	-	141,531	
Trade and other creditors	(82,591)	-	-	-	(130,535)	-	(130,535)	
Cash generated from operations	88,573	15,451	-	922,630	5,125	(22,556)	5,027,521	
Interest paid	(949)	-	-	-	(876)	-	(876)	
Net cash from operating activities	87,624	15,451	-	922,630	4,249	(22,556)	5,026,645	
CASH FLOWS FROM INVESTING ACTIVITIES								
Freehold redevelopment New Church Road	-	-	-	(965,806)	-	(4,995,802)	(4,995,802)	
Fixed Asset additions	(2,016)	-	-	-	-	-	-	
Net cash used in investing activities	(2,016)	-	-	(965,806)	-	(4,995,802)	(4,995,802)	
CASH FLOW FROM FINANCING ACTIVITIES								
Proceeds / (repayments) from borrowings	(10,000)	-	-	-	(7,500)	-	(7,500)	
Net cash used in financing activities	(10,000)	-	-	-	(7,500)	-	(7,500)	
Net (decrease) / increase in cash and cash equivalents	75,608	15,451	-	(43,176)	(3,251)	(22,556)	23,343	
Cash and cash equivalents at beginning of year	76,470	52,616	119	210,782	79,721	75,172	161,633	
Cash and cash equivalents at end of year	152,078	68,067	119	167,606	76,470	52,616	119	
							210,782	
							339,987	

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

- 1 BASIS OF PREPARATION**
- 1.1 Basis of accounting**
The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements are prepared in Sterling which is the functional currency of the entity.
- The accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS 102)) and the Companies Act 2006.
- 1.2 General information**
The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office and principal place of the charitable activities is 29-31 New Church Road, Hove, East Sussex. BN3 4AD. Detail of the charity's operations and principal activities are referred to in the trustees report. The charity is a public benefit entity.
- 2 ACCOUNTING POLICIES**
- 2.1 Judgements and key sources of estimation uncertainty**
The preparation of the financial statements requires Trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.
- 2.2 Going concern**
The financial statements have been prepared on the going concern basis. The validity of this assumption depends on the continuing support of the Creditors. If the going concern basis proves not to be appropriate, adjustments would have to be made to reduce the balance sheet value of assets to their recoverable amount and to provide for any further liabilities that might arise.
- 2.3 Incoming resources**
Donations and other voluntary income are accounted for as received by the charity. The income from fund raising ventures is shown gross, with the associated costs included in fund raising costs.
Income from subscriptions and funerals is included on the basis of those due for the current year after making full allowance for any amounts not collectable.
Rental income is recognised on a straight line basis over the lease term.
An estimate of income tax recoverable has been included to the extent that it arises on gift aided subscription income received for the year.
- 2.4 Resources expended**
Resources expended have been split between those based on charitable activities and governance costs. Costs of charitable activities comprises those costs relating to rabbinical services, funerals and direct charitable activities. Governance costs relates to all expenditure not directly related to charitable activities and fund raising ventures. Where costs include a direct charitable element together with an element of management or administration, such costs have been apportioned between the cost centres based on staff time, staff salaries or space occupied as applicable.
- 2.5 Financial Instruments**
Financial instruments are classified and accounted for, according to the substance of the contractual arrangement as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.
- 2.6 Defined contribution plans**
The pension costs charged in the financial statements represent the contribution payable by the company for the year.
- 2.7 Fixed Assets**
All fixed assets are initially recorded at cost and are capitalised when the cost is above £100. Impairment reviews are carried out on material assets on a regular basis.

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

- 2 **ACCOUNTING POLICIES (CONTINUED)**
- 2.8 **Depreciation of tangible fixed assets**
Provision is made for depreciation on tangible assets at rates calculated to write-off the cost or valuation of each asset over its expected useful life as follows:
- | | |
|----------------------------------|--|
| Fixtures, fittings and equipment | 25% straight line |
| Leasehold land | Evenly over the terms of the Leasehold extension |
- 2.9 **Freehold Property and Religious Appurtenances**
The congregation owns freehold properties, which are defined as heritage assets, at 66 Middle Street and at 29/31 New Church Road, along with Meadowview Cemetery grounds, associated buildings and Florence Place Cemetery grounds. These assets were acquired in past accounting periods and not capitalised. As it is exceptionally difficult to attribute a cost or value to them, reliable cost information is not available and conventional valuation approaches lack sufficient reliability, these assets are shown within the accounts at £nil. The redevelopment costs at New Church Road are shown at cost on the basis that in the opinion of the trustees the estimated residual value of the freehold premises is not materially different from cost and so the total amount subject to depreciation would not be material. For this reason it is not necessary to account for depreciation.
- 2.10 **Restricted or Permanent Endowed funds**
Donations, bequests or incoming resources which the donor has earmarked for a specific purpose are treated as restricted or permanent endowed funds as applicable
- 2.11 **Designated funds**
Funds which, at the discretion of the board, have been set aside for specific purposes which would otherwise form part of the unrestricted reserves, are treated as designated funds and disclosed separately as such within the accounts.
- 2.12 **Unrestricted funds**
Funds which are expenditure at the discretion of the board in the furtherance of the charitable objectives are treated as unrestricted funds.

3 **DONATIONS AND LEGACIES**

	2023			2022			Total Funds 2022
	Unrestricted Funds	Designated Funds	Permanent Endowed Funds	Unrestricted Funds	Designated Funds	Permanent Endowed Funds	
	£	£	£	£	£	£	£
Donations							
Donations (unrestricted)	12,897	-	-	15,969	-	-	15,969
Donations - The Bloom Foundation	-	-	-	16,000	-	-	16,000
Legacies	15,083	-	-	-	-	-	-
Charitable funds*	-	-	-	-	-	-	-
Building and	-	-	-	-	-	-	3,606
Maintenance funds	-	-	-	-	-	-	-
(Middle Street)	-	-	1,090	-	-	-	70,803
	<u>27,980</u>	<u>-</u>	<u>6,142</u>	<u>31,969</u>	<u>-</u>	<u>-</u>	<u>106,378</u>

* Charitable funds represent amounts collected which have to be paid over to other charities or were donated for a specific purpose.

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

7 OTHER COSTS

	2023				2022					
	Unrestricted Funds £	Designated Funds £	Permanent Endowed Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Designated Funds £	Permanent Endowed Funds £	Restricted Funds £	Total Funds 2022 £
Caretakers' salaries	26,728	10,636	-	-	37,364	16,718	-	-	-	16,718
Lighting and heating	1,749	3,197	-	10,642	15,588	4,296	1,021	-	628	5,945
Rent of temporary offices	9,000	-	-	-	9,000	36,000	-	-	-	36,000
Removal costs	2,055	-	-	-	2,055	-	-	-	-	-
Rates and water	1,315	353	-	183	1,851	2,888	636	-	288	3,812
Repairs and maintenance	1,209	21,645	-	14,165	37,019	1,099	25,414	-	12,239	38,752
Depreciation	84	828	-	-	912	-	828	-	-	828
Administration salaries	17,707	-	-	-	17,707	12,142	9,742	-	-	21,884
Pension contributions	1,401	-	-	-	1,401	1,376	-	-	-	1,376
Postage, printing and stationery	5,512	184	-	-	5,696	3,954	-	-	-	3,954
Computer and website costs	840	-	-	-	840	-	-	-	-	-
Insurances	14,799	-	-	-	14,799	11,213	-	-	-	11,213
Telephone	1,462	-	-	1,813	3,275	1,931	-	-	1,017	2,948
Bank charges	629	-	-	-	629	837	-	-	-	837
Loan interest	949	-	-	-	949	876	-	-	-	876
Audit	6,720	-	-	-	6,720	6,900	-	-	-	6,900
Accountancy	5,977	-	-	-	5,977	5,250	-	-	-	5,250
Consultancy and other professional charges	1,418	-	-	15,254	16,672	150	-	-	-	150
Cleaning	1,009	1,070	-	-	2,079	90	560	-	-	650
Other items	3,177	9	-	6	3,192	1,097	19	-	-	1,116
	103,740	37,922	-	42,063	183,725	106,817	38,220	-	14,172	159,209

8 NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2022 £	2022 £
Depreciation	912	828
Auditors' remuneration	6,720	6,800
audit accountancy	5,977	5,250

9 FUND TRANSFERS

Transfers of £4,800 (2022 £4,800) and £4,104 (2022 £4,104) have been made from designated funds and restricted funds respectively to unrestricted funds, relating to charges for the administration of the cemetery and its operations and the funeral expenses scheme. Additionally, a transfer of £nil (2022 £32,000) was made from the cemetery fund to the unrestricted fund to clear the deficit on unrestricted funds.

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

10 REMUNERATION

Wages and salaries	101,575	85,405
Social security costs	1,158	1,326
Pension costs	1,401	1,376
	<u>104,134</u>	<u>88,107</u>

2023	2022
£	£

The average number of employees during the year was as follows:

2022	2021
No	No
<u>6</u>	<u>6</u>

No employee earned £60,000 per annum or more.

11 TRUSTEES' REMUNERATION

No remuneration, benefits or expenses were paid to trustees during the year ended 31 December 2023.

12 TANGIBLE FIXED ASSETS

Cost or valuation:				
Balance brought forward				
1 January 2023	38,881	10,001,196	109,751	165,500
(restated)				10,315,328
Additions	2,016	965,806	-	-
				967,822
At 31 December 2023	<u>40,897</u>	<u>10,967,002</u>	<u>109,751</u>	<u>165,500</u>
				<u>11,283,150</u>
Depreciation:				
Balance brought forward	38,881	-	109,751	13,454
1 January 2023				162,086
Charge for year	84	-	-	828
				912
At 31 December 2023	<u>38,965</u>	<u>-</u>	<u>109,751</u>	<u>14,282</u>
				<u>162,998</u>
Net book value at				
31 December 2023	<u>1,932</u>	<u>10,967,002</u>	<u>-</u>	<u>151,218</u>
				<u>11,120,152</u>
Net book value at				
31 December 2022	<u>-</u>	<u>10,001,196</u>	<u>-</u>	<u>152,046</u>
(restated)				<u>10,153,242</u>

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

17 RESTRICTED FUNDS (CONTINUED)

The Funeral Expenses Trust Fund was set up to cover the costs of members' funerals. The amount transferred out of this fund is based on an estimate of the cost of a funeral of the congregation of £4,200, multiplied by the number of funerals that took place under the FES scheme during the year, along with an administration fee of £4,104.

The Building and Maintenance Fund was created from donations received towards the renovation of Middle Street Synagogue.

The Futures and New Church Road redevelopment fund was created from donations received towards building and development works at the New Church Road site.

Other Charitable funds represent amounts collected which have to be paid over to other charities or were donated for a specific purpose.

The R. Lewis education fund represents a specific legacy to be used for the benefit of the Congregation's educational and cultural activities.

The P Conway memorial lecture fund was set up to cover the cost of an annual memorial lecture.

18 PERMANENT ENDOWED FUNDS

	2023			2022			
	Balance bif 1/1/23 £	Incoming including Transfers £	Outgoing including Transfers £	Balance bif 1/1/22 £	Incoming including Transfers £	Outgoing including Transfers £	Balance c/f 31/12/22 £
Henrietta Cohen trust fund	119	-	-	118	1	-	119
	119	-	-	118	1	-	119

19 DESIGNATED FUNDS

	2023			2022			
	Balance bif 1/1/23 £	Incoming including Transfers £	Outgoing including Transfers £	Balance bif 1/1/22 £	Incoming including Transfers £	Outgoing including Transfers £	Balance c/f 31/12/22 £
Cemetery fund	198,426	73,354	(58,731)	221,810	80,703	(104,087)	198,426
Repairs fund	5,644	-	-	5,644	-	-	5,644
Other designated funds and donations	592	-	-	592	-	-	592
	204,662	73,354	(58,731)	228,046	80,703	(104,087)	204,662

The Cemetery fund was set up to provide for the cost of future burial grounds and other cemetery costs. The value of the fund is split between the cemetery extension of £151,218 and other assets of £61,631 as illustrated within the balance sheet.

The Repairs fund was set up by the board as a reserve for future repairs of the roof and structure of the synagogue buildings at New Church Road.

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

20 ANALYSIS OF CHANGES IN NET DEBT

	2023		2022	
	At 1 January 2023 £	Cash flows £	At 1 January 2022 £	At 31 December 2022 £
Cash at bank and in hand	339,987	47,883	316,644	339,987
Debt due within one year	(10,000)	-	(7,500)	(10,000)
Debt due after one year	(32,500)	10,000	(42,500)	(32,500)
	<u>297,487</u>	<u>57,883</u>	<u>266,644</u>	<u>297,487</u>

21 RESTATEMENT OF PRIOR YEAR FIGURES

The following adjustment has been done in the current year with respect to prior years figures.

Freehold redevelopment costs brought forward at New Church Road have been reduced by £172,524 from £10,173,720 to £10,001,196. Fundings for the redevelopment of New Church Road for 2022 have been reduced by £172,524 from £5,175,232 to £5,002,708. The adjustment has been made as a result of the reassessment of the VAT and expenditure position on the Freehold costs.

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

MEMORANDUM ACCOUNT ONLY - MOVEMENTS ON UNRESTRICTED FUNDS
YEAR ENDED 31 DECEMBER 2023

<u>INCOME AND EXPENDITURE</u>	£	2023	£	2022	£
Incoming resources					
Subscriptions	59,256			59,098	
Income tax recoverable	10,000			12,500	
Non members' commutation fee	-			12,725	
Donations	12,897			15,969	
Donations - The Bloom Foundation	-			16,000	
Legacies	15,083			-	
Rent - Olive Tree Court	35,884			-	
Rent - BNJC	28,167			-	
Interest on deposits	2,768			293	
Shofar income	1,701			1,370	
Functions and other income	6,930			1,457	
Administration charges from other funds	8,904			8,904	
Transfers from other funds	-			32,000	
	<u>-</u>		<u>181,590</u>		<u>160,316</u>
Resources expended					
Rabbinic salaries and expenses, including visiting ministers	53,071			51,154	
Caretakers' salaries	26,728			16,718	
Lighting and heating	1,749			4,296	
Flat expenses	9,862			-	
Rent of temporary offices	9,000			36,000	
Hall hire	-			5,215	
Removal costs	2,055			-	
Rates and water	1,315			2,888	
Repairs and maintenance	1,209			1,099	
Administration salaries	17,707			12,142	
Pension contributions	1,401			1,376	
Postage, printing and stationery	5,512			3,954	
Computer and website costs	840			-	
Insurances	14,799			11,213	
Telephone	1,462			1,931	
Bank charges	629			837	
Loan interest	949			876	
Audit	6,720			6,900	
Consultancy and other professional charges	1,418			150	
Accountancy	5,977			5,250	
Functions costs	6,113			1,364	
Books and religious items (net)	940			120	
Education	142			-	
Travelling and petrol	164			59	
Depreciation	84			-	
Kiddush and kitchen	6,350			2,334	
Cleaning	1,009			90	
Other items	3,177			1,097	
Transfers to other funds	-			-	
	<u>-</u>		<u>180,382</u>		<u>167,063</u>
NET INCOMING / (OUTGOING) RESOURCES			<u><u>1,208</u></u>		<u><u>(6,747)</u></u>

BRIGHTON AND HOVE HEBREW CONGREGATION

England & Wales - Charity number 1115092

Accounts

COMPANY REGISTRATION NUMBER 05842863

BRIGHTON & HOVE HEBREW CONGREGATION

COMPANY LIMITED BY GUARANTEE

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

Charity Number 1115092

AUDITORS
UHY Hacker Young (S.E.) Limited
Registered Auditor
Chartered Accountants
168 Church Road, Hove
East Sussex. BN3 2DL.

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

INDEX TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Page No.

1 - 5	Trustees' Annual Report
6 - 9	Independent Auditors' Report to the Members
10	Statement of Financial Activities
11	Balance Sheet
12	Cash Flow Statement
13 - 20	Notes to the Financial Statements

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2022

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and financial statements of the charity for the year ended 31 December 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Brighton & Hove Hebrew Congregation:
Charity registration number	1115092
Company registration number	05842863
Registered office	29 – 31 New Church Road Hove East Sussex BN3 4AD
Secretary	JL Rose
Auditors	UHY Hacker Young (S.E.) Limited 168 Church Road Hove BN3 2DL
Bankers	Lloyds TSB Plc 74-78 Church Road Hove BN3 2EE Metro Bank plc 82 North Street Brighton BN1 1ZA

THE TRUSTEES:

The trustees who served the charity during the period were as follows:

H R Abb
D L Bass (resigned 6 January 2024)
T Bass (resigned 6 January 2024)
R Bloch
A Caplin (resigned 17 December 2023)
J Conway
S K R Conway
L Davidson
H Hamilton (appointed 15 May 2022)
A A Rose (resigned 15 May 2022)
J L Rose
D G Seidel (resigned 17 December 2023)
B Tobin (resigned 17 December 2023)

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (CONTINUED)
YEAR ENDED 31 DECEMBER 2022

Governing Document

The Congregation is an incorporated company limited by guarantee. The Congregation's governing document is its Memorandum and Articles of Association.

Organisational Structure

The affairs of the Congregation are managed by the Board of Directors, the members of which are members of the Congregation.

The day to day management of the Congregation is carried out by the Board of Directors. Currently, the Congregation has six individuals who are pursuant to a contract of employment who carry out its various activities supported by non-paid volunteers. The Congregation's Rabbi is responsible for all matters falling within the scope of Halachah, Jewish Law in the Orthodox tradition. During the reporting period, the Congregation has employed a full time Minister, Rabbi Hershel Rader.

Establishment and Purpose of The Funeral Expense Scheme (FES)

The FES is a financial insurance scheme, run by BHHC, available to Members to assist in the advance payment of funeral costs in accordance with these rules. It is not established for the management, maintenance and/or operation of any cemetery maintained by the Congregation.

Appointment and Induction of the Board of Directors

The Board of Directors comprises a minimum of 5 and a maximum of 12 Directors

The Honorary Officer and the Warden are members of the Board of Directors are members of the Congregation in good standing and are nominated and elected to their positions by the Board of Directors.

The Directors serve two year terms. All retiring members of the Board are eligible for re-election.

The Board meets formally as required throughout the year in person and by email and electronically.

The Directors of the Board who have served at any time throughout the financial year are shown on page 1.

New members of the Board of Directors undergo an induction to clarify their legal obligations under charity law, the content of the Constitution, the current financial state of the Congregation, the most recent strategic plans, the delegation and decision making process.

Internal training is offered to the Board as necessary.

Risk Management

The Board has identified the major risks the Congregation faces and have reviewed and evaluated these. Systems are in place to manage and mitigate these risks. These include clear lines of delegation of authority from the Board to the administrative staff and for reporting results in turn to the Board. Annual budgets are approved by the Board and results reported during the course of the year. Where possible, there is a division of responsibility within the administrative team. Substantial financial and health and safety policies are in place. Where practicable, appropriate insurance cover is taken out.

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (CONTINUED)
YEAR ENDED 31 DECEMBER 2021

Objectives and Activities

The objectives of the charity are the continuance, support and maintenance of the synagogues at New Church Road and Middle Street and the maintenance and preservation of Bear Road and Florence Place cemeteries. The objectives of the Board are achieved by the provision of religious and educational and other related activities including:

- religious services held weekly and on all Jewish festivals and holy days,
- religion school on Sundays,
- educational and social programmes throughout the year.

Public Benefit

The Board has complied with their duty to have due regard to the charity commission's guidance on public benefit.

Financial Review

For the year ended 31st December 2022, the company had total incoming resources on unrestricted funds excluding transfers between funds of £119,412 a decrease of £77,685 from the previous year. The main change is due to a reduction in unrestricted income from The Bloom Foundation and a decrease in the income from non-members funerals. As in the previous year, one of the major components of this total was voluntary income from membership fees, some 1.5% higher than last year at £59,098. The total continues to benefit from Gift Aid.

Total resources expended excluding transfers amounted to £167,063, a decrease of £27,584 from the previous year. The main reductions in expenditure items this year were from visiting ministers and administration salaries. Other main expenditure items were broadly in line with 2021. The Board continues to strive to minimise expenses.

At 31st December 2022, net assets amounted to £10,609,561 (2021 £5,422,216) of which unrestricted funds amounted to £278 (2021 £7,025). The composition of the restricted fund is shown in note 17 and the designated fund is shown in note 19.

Principal Funding and Expenditure

The Congregation's principal sources of funding are membership dues, donations and burial fees. Expenditure on main objects is primarily on the operation and maintenance of the Congregation's main place of worship in Hove and all activities undertaken at that site, together with the maintenance and operation of the Congregation's cemeteries. There is additional specific expenditure this year on the redevelopment of New Church Road.

Fixed Assets

Details of changes in fixed assets are given in note 12 to the financial statements.

Cemetery Fund

The Cemetery Fund is a designated fund of the Congregation. An agreement was completed in 2004 to extend the cemetery off Meadowview. The agreement was for a term of 100 years from 29 September 2006 with a further option for 100 years from 29 September 2106 for £nil consideration. Under the agreement the congregation paid the overall sum of £165,500 to Brighton and Hove Council in February 2007 for the estimated cost of land development and other services. This is shown in the accounts at 31 December 2021 within Fixed Assets

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (CONTINUED)
YEAR ENDED 31 DECEMBER 2021

Restoration of Middle Street Synagogue

Water damage was caused to the Middle Street Synagogue on or about 9 December 2020 owing to a pipe join bursting. The damage has been the subject of an insurance claim and repairs were to begin in November 2022.

Reserves

It is the policy of the Board to seek to maintain funds which are the reserves of the Congregation at a level sufficient to cover management, administration and support costs, subject to constraints arising from the diminishing financial and other resources available.

Investments Policy and Objectives

The present investment policy is to retain the congregation's investments within cash deposits or with National savings given the requirement to draw down funds to meet the shortfall of income to cover expenditure. Until additional capital becomes available, the finance committee cannot consider investments or an investment policy for the medium to long term (beyond a 5 year period).

Members

At 31 December 2022 the Congregation had 182 members (2021: 198 members).

Funding Sources

Membership dues and individual donations are the primary source of funding of the Congregation's activities.

Future Plans

The major concerns for the future are the ongoing ageing in membership and consequently static or reducing income from subscriptions. The Board have actively pursued discussions with developers and other interested parties as to the possible re-development of the New Church Road site.

In January 2020 the Congregation vacated the New Church Road site to enable the re-development to proceed. Since that time, the buildings previously on site have been demolished and construction of the new facility is underway. Subject to snagging, construction was completed in early March 2023. During construction, the Congregation's operations have relocated to 101 Pembroke Crescent, Hove for the rabbi's residence, meeting rooms and the Congregation's administrative offices whilst Shabbat services were held in the Magrill Lounge at Ralli Hall until the Congregation was able to return to New Church Road. It is hoped and expected the new and modern facilities will attract an increase in membership and an increase in membership recruitment activities.

During the previous years, the Congregation adapted and adhered to the various Coronavirus restrictions. When religious services could once again be held, these were held at Ralli Hall for Shabbat and the High Holy Days. To observe the various rules, social distancing required services to be held in the Great Hall as well as initiating track and trace procedures for all attendees. The Congregation also observed all restrictions regarding funerals (especially where the cause of death was given as Coronavirus) and stone settings. Once restrictions were lifted, the Congregation began to undertake various initiatives to welcome existing members back to services and welcome potential new members who could see the benefit of the Congregation's redevelopment strategy. These initiatives continued with the Congregation's return to the New Church Road site and have met with success.

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (CONTINUED)
YEAR ENDED 31 DECEMBER 2021

Both during and after the pandemic, the Congregation undertook various educational initiatives which were not limited to rabbinic sermons. These included shiurim and other lessons as well as the educational content contained in the Congregation's semi-annual *Shofar Magazine*. Subjects included Jewish law, rabbinic interpretation and local history. For these efforts, the Congregation was named Best Religious Education Charity – South-East England at the Acquisition International Non-Profit Organisation Awards 2023.

The number of volunteers has remained constant, however more people are always sought to help the Congregation as needed. The Board will continue to take all appropriate steps to provide for better facilities and to protect the assets of the Congregation.

Responsibility of the trustees

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

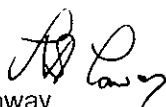
- there is no relevant audit information of which the charity's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

UHY Hacker Young (S.E.) Limited have signified their willingness to continue in office.

This report was approved by order of the Trustees on 9 May 2024 and signed on behalf of the board by :

Susan Kathryn Rosemary Conway
Trustee



BRIGHTON & HOVE HEBREW CONGREGATION

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON & HOVE HEBREW CONGREGATION

YEAR ENDED 31 DECEMBER 2022

Opinion

We have audited the financial statements of Brighton & Hove Hebrew Congregation for the year ended 31 December 2022 which comprise the statement of financial activities, balance sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and the Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022, and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statement is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

BRIGHTON & HOVE HEBREW CONGREGATION

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON & HOVE HEBREW CONGREGATION

YEAR ENDED 31 DECEMBER 2022

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

BRIGHTON & HOVE HEBREW CONGREGATION

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON & HOVE HEBREW CONGREGATION

YEAR ENDED 31 DECEMBER 2022

Based on our understanding of the company and the industry in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the acts by the company, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to inflated revenue and surplus on unrestricted funds.

Audit procedures performed included: review of the financial statement disclosures to underlying supporting documentation, review of correspondence with legal advisors, enquiries of management and review of internal audit reports in so far as they related to the financial statements, and testing of journals and evaluating whether there was evidence of bias by the Trustees that represented a risk of material misstatement due to fraud. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BRIGHTON & HOVE HEBREW CONGREGATION

COMPANY LIMITED BY GUARANTEE

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON & HOVE HEBREW
CONGREGATION**

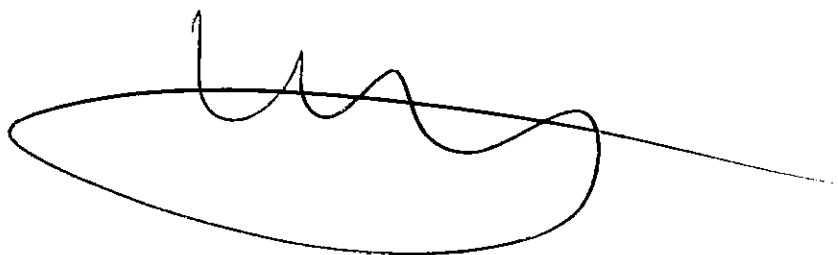
YEAR ENDED 31 DECEMBER 2022

Use of our report

The report is made solely to the company's members, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

C J Kyffin-Walton FCCA
Senior Statutory Auditor

For and on behalf of
UHY Hacker Young (S.E.) Limited
Chartered Accountant & statutory auditor
168 Church Road
Hove
BN3 2DL

A large, stylized handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right.

9 May 2024

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022				2021				
		Unrestricted Funds	Designated Funds (Note 19)	Permanent Endowed Funds (Note 18)	Restricted Funds (Note 17)	Total Funds 2021	Unrestricted Funds	Designated Funds (Note 19)	Permanent Endowed Funds (Note 18)	Restricted Funds (Note 17)
		£	£	£	£	£	£	£	£	£
INCOME & EXPENDITURE										
INCOMING RESOURCES										
Incoming resources from generating funds										
Donations and legacies	3	31,868	-	-	74,409	80,821	-	-	11,658	92,479
Investment income	4	283	-	1	-	134	-	-	-	134
Incoming resources from charitable activities	5	87,150	80,703	-	13,266	116,142	142,929	-	13,761	272,832
Funding redevelopment at New Church Road										
Total incoming resources		119,412	80,703	1	5,282,907	187,087	142,929	-	2,354,429	2,694,455
RESOURCES EXPENDED										
Charitable activities	6	80,248	29,067	-	27,156	70,323	56,139	-	29,859	156,321
Other costs	7	106,817	38,220	-	14,172	124,324	37,533	-	7,493	169,450
Total resources expended		187,065	67,287	-	41,328	194,647	93,772	-	37,352	325,771
NET INCOMING / (OUTGOING) RESOURCES BEFORE TRANSFERS		(47,651)	13,416	1	5,221,579	2,450	48,157	-	2,317,077	2,368,684
TRANSFERS										
Net transfers between funds	9	40,804	(36,800)	-	(4,104)	3,190	(4,800)	-	1,610	-
NET MOVEMENT IN FUNDS		(6,747)	(23,384)	1	5,217,475	5,840	44,357	-	2,318,687	2,368,684
RECONCILIATION OF FUNDS										
Total funds brought forward		7,025	228,046	118	5,187,027	1,385	183,688	118	2,868,340	3,053,532
TOTAL FUNDS CARRIED FORWARD		278	204,882	119	10,404,502	7,025	228,046	118	5,187,027	5,422,216

There were no recognised gains or losses for the year ended 31 December 2022 other than those in the statement of financial activities. All amounts relate to continuing operations.

The accompanying notes are an integral part of these financial statements.

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE**

**BALANCE SHEET
AS AT 31 DECEMBER 2022**

Notes	2022			2021			
	Unrestricted Funds £	Designated Funds (Note 19) £	Permanent Endowed Funds (Note 18) £	Restricted Funds (Note 17) £	Designated Funds (Note 19) £	Permanent Endowed Funds (Note 18) £	Total Funds 2021 £
FIXED ASSETS							
12	-	152,046	-	10,173,720	152,874	-	5,168,288
13	-	-	-	20,000	-	-	20,000
	-	152,046	-	10,193,720	152,874	-	5,178,288
CURRENT ASSETS							
14	446,309	-	-	-	-	-	125,984
	76,470	52,818	119	210,782	75,172	118	161,633
	522,779	52,818	119	210,782	75,172	118	161,633
LIABILITIES							
15	(490,001)	-	-	-	-	-	(156,180)
	32,778	52,816	119	210,782	75,172	118	161,633
	32,778	204,662	119	10,404,502	228,046	118	5,187,027
TOTAL ASSETS LESS CURRENT LIABILITIES							
16	(32,500)	-	-	-	-	-	(42,500)
	278	204,662	119	10,404,502	228,046	118	5,187,027
	278	204,662	119	10,404,502	228,046	118	5,422,216
FUNDS							
17	-	-	-	10,404,502	-	-	5,187,027
18	-	-	119	-	-	118	118
19	-	204,662	-	-	228,046	-	228,046
	278	-	-	-	-	-	7,025
	278	204,662	119	10,404,502	228,046	118	5,187,027
	278	204,662	119	10,404,502	228,046	118	5,422,216

Approved by the members of the committee on 9 May 2024 and signed on its behalf by

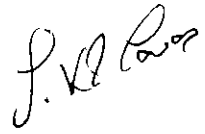
.....)

Susan Kathryn Rosemary Conway
Trustee

The accompanying notes are an integral part of these financial statements.

Company Registration Number 05842863

Charity Number 1115092



**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 BASIS OF PREPARATION

1.1 Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements are prepared in Sterling which is the functional currency of the entity.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition effective January 2019 and with the Charities Act 2011.

1.2 General information

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office and principal place of the charitable activities is 29-31 New Church Road, Hove, East Sussex. BNS 4AD. Detail of the charity's operations and principal activities are referred to in the trustees report. The charity is a public benefit entity.

2 ACCOUNTING POLICIES

2.1 Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires Trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2.2 Going concern

No material uncertainties that may cast significant doubt about the ability of the company to continue as a going concern have been identified by the trustees.

2.3 Incoming resources

Donations and other voluntary income are accounted for as received by the charity. The income from fund raising ventures is shown gross, with the associated costs included in fund raising costs.

Income from subscriptions and funerals is included on the basis of those due for the current year after making full allowance for any amounts not collectable.

An estimate of income tax recoverable has been included to the extent that it arises on gift aided subscription income received for the year.

Government grants (through payments) are accounted for as received by the charity.

2.4 Resources expended

Resources expended have been split between those based on charitable activities and governance costs. Costs of charitable activities comprises those costs relating to rabbinical services, funerals and direct charitable activities. Governance costs relates to all expenditure not directly related to charitable activities and fund raising ventures. Where costs include a direct charitable element together with an element of management or administration, such costs have been apportioned between the cost centres based on staff time, staff salaries or space occupied as applicable.

2.5 Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2.6 Defined contribution plans

The pension costs charged in the financial statements represent the contribution payable by the company for the year.

2.7 Fixed Assets

All fixed assets are initially recorded at cost and are capitalised when the cost is above £100. Impairment reviews are carried out on material assets on a regular basis.

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

7 OTHER COSTS

	2022				2021					
	Unrestricted Funds	Designated Funds	Permanent Endowed Funds	Restricted Funds	Total Funds 2022	Unrestricted Funds	Designated Funds	Permanent Endowed Funds	Restricted Funds	Total Funds 2021
	£	£	£	£	£	£	£	£	£	£
Caretakers' salaries	16,718	-	-	-	16,718	13,871	-	-	-	13,871
Lighting and heating	4,296	1,021	-	628	5,945	3,060	2,239	-	706	6,005
Rent of temporary offices	36,000	-	-	-	36,000	36,000	-	-	-	36,000
Rates and water	2,888	636	-	288	3,812	672	-	-	1,057	1,729
Repairs and maintenance	1,099	25,414	-	12,239	38,752	270	22,845	-	4,949	28,064
Depreciation	-	828	-	-	828	-	828	-	-	828
Administration salaries	12,142	9,742	-	-	21,884	28,292	9,231	-	-	37,523
Pension contributions	1,376	-	-	-	1,376	1,517	-	-	-	1,517
Postage, printing and stationery	3,954	-	-	-	3,954	3,853	-	-	-	3,853
Computer costs	-	-	-	-	-	285	-	-	-	285
Insurances	11,213	-	-	-	11,213	7,863	-	-	-	7,863
Telephone	1,931	-	-	1,017	2,948	4,319	-	-	781	5,100
Bank charges	837	-	-	-	837	633	-	-	-	633
Loan interest	876	-	-	-	876	-	-	-	-	-
Audit	6,900	-	-	-	6,900	6,450	-	-	-	6,450
Accountancy	5,250	-	-	-	5,250	4,896	-	-	-	4,896
Consultancy and other professional charges	150	-	-	-	150	11,544	-	-	-	11,544
Cleaning	90	560	-	-	650	49	2,490	-	-	2,539
Other items	1,097	19	-	-	1,116	750	-	-	-	750
	106,817	38,220	-	14,172	159,209	124,324	37,633	-	7,493	169,450

8 NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2022	2021
	£	£
Depreciation	828	828
Auditors' remuneration	6,900	6,450
audit accountancy	5,250	4,896

9 FUND TRANSFERS

Transfers of £4,800 (2021 £4,800) and £4,104 (2021 £4,104) have been made from designated funds and restricted funds respectively to unrestricted funds, relating to charges for the administration of the cemetery and its operations and the funeral expenses scheme. Additionally, a transfer of £nil (2021 £5,714) was made from unrestricted funds to restricted funds to clear the deficit on the Middle Street building and maintenance fund and a transfer of £32,000 (2021 £nil) was made from the cemetery fund to the unrestricted fund to clear the deficit on unrestricted funds.

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

10 REMUNERATION

	2022	2021
	£	£
Wages and salaries	86,405	93,221
Social security costs	1,326	1,611
Pension costs	1,376	1,497
	<u>88,107</u>	<u>96,329</u>

The average number of employees during the year was as follows:

	2022	2021
	No	No
	<u>6</u>	<u>7</u>

No employee earned £ per annum or more.

11 TRUSTEES' REMUNERATION

No remuneration, benefits or expenses were paid to trustees during the year ended 31 December 2022.

12 TANGIBLE FIXED ASSETS

	Office equipment £	Freehold redevelopment New Church Road improvements £	Leasehold land £	Total £
Cost or valuation:				
Balance brought forward 1 January 2022	38,881	5,005,394	165,500	5,319,528
Additions	-	5,168,326	-	5,168,326
At 31 December 2022	<u>38,881</u>	<u>10,173,720</u>	<u>165,500</u>	<u>10,487,852</u>
Depreciation:				
Balance brought forward 1 January 2022	38,881	-	12,628	160,430
Charge for year	-	-	828	828
At 31 December 2022	<u>38,881</u>	<u>-</u>	<u>13,454</u>	<u>162,098</u>
Net book value at 31 December 2022	<u>-</u>	<u>10,173,720</u>	<u>152,046</u>	<u>10,325,766</u>
Net book value at 31 December 2021	<u>-</u>	<u>5,005,394</u>	<u>152,874</u>	<u>5,158,268</u>

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

17 RESTRICTED FUNDS (CONTINUED)

The Funeral Expenses Trust Fund was set up to cover the costs of members' funerals. The amount transferred out of this fund is based on an estimate of the cost of a funeral of the congregation of £3,925, multiplied by the number of funerals that took place under the FES scheme during the year, along with an administration fee of £4,104.

The Building and Maintenance Fund was created from donations received towards the renovation of Middle Street Synagogue.

The Futures and New Church Road redevelopment fund was created from donations received towards future building and development works at the New Church Road site.

Other Charitable funds represent amounts collected which have to be paid over to other charities or were donated for a specific purpose.

The R. Lewis education fund represents a specific legacy to be used for the benefit of the Congregation's educational and cultural activities.

The P Conway memorial lecture fund was set up to cover the cost of an annual memorial lecture.

The Shabbos parcel fund was set up to provide parcels to members of the congregation

The printer fund was set up to provide funding to purchase a new printer

The New Ark fund was set up to pay for a new Ark at the temporary offices at Pembroke Crescent

18 PERMANENT ENDOWED FUNDS

	2022			2021		
	Balance b/f 1/1/22	Incoming Including Transfers	Outgoing Including Transfers	Balance b/f 1/1/21	Incoming Including Transfers	Outgoing Including Transfers
Hennietta Cohen trust fund	118	1	-	118	-	-
	118	1	-	118	-	-
						118

19 DESIGNATED FUNDS

	2022			2021		
	Balance b/f 1/1/22	Incoming Including Transfers	Outgoing Including Transfers	Balance b/f 1/1/21	Incoming Including Transfers	Outgoing Including Transfers
Cemetery fund	221,810	80,703	(104,087)	177,453	142,929	(86,572)
Repairs fund	5,644	-	-	5,644	-	-
Other designated funds and donations	592	-	-	592	-	-
	228,046	80,703	(104,087)	183,689	142,929	(86,572)
						228,046

The Cemetery fund was set up to provide for the cost of future burial grounds and other cemetery costs. The value of the fund is split between the cemetery extension of £152,048 and other assets of £46,980 as illustrated within the balance sheet.

The Repairs fund was set up by the board as a reserve for future repairs of the roof and structure of the synagogue buildings at New Church Road.

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

20 ANALYSIS OF CHANGES IN NET DEBT

	2022		2021	
	At 1 January 2022 £	Cash flows £	At 1 January 2021 £	At 31 December 2021 £
Cash at bank and in hand	316,644	23,343	260,828	316,644
Debt due within one year	(7,500)	(2,500)	-	(7,500)
Debt due after one year	(42,500)	10,000	-	(42,500)
	<u>266,644</u>	<u>30,843</u>	<u>260,828</u>	<u>266,644</u>

21 RESTATEMENT OF PRIOR YEAR FIGURES

The following adjustment has been done in the current year with respect to prior years figures.

Sundry Debtors have been restated from £561,363 to £99,607 and Sundry Creditors from £595,693 to £133,837 due to a reassessment of the VAT position on the redevelopment costs. This has no impact on the net assets of the company in the prior year.

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

MEMORANDUM ACCOUNT ONLY - MOVEMENTS ON UNRESTRICTED FUNDS
YEAR ENDED 31 DECEMBER 2022

INCOME AND EXPENDITURE

	£	2022 £	£	2021 £
Incoming resources				
Subscriptions	59,098		58,215	
Income tax recoverable	12,500		13,329	
Government grants (furlough)	-		3,039	
Non members' commutation fee	12,725		37,800	
Donations	15,969		5,421	
Donations - The Bloom Foundation	16,000		75,400	
Interest on deposits	293		134	
Shofar income	1,370		1,175	
Functions and other income	1,457		2,584	
Administration charges from other funds	8,904		8,904	
Transfers from other funds	32,000		-	
		160,316	208,001	
Resources expended				
Rabbinic salaries and expenses, including visiting ministers	51,164		60,184	
Education	-		13	
Caretakers' salaries	16,718		13,871	
Lighting and heating	4,296		3,060	
Rent of temporary offices	36,000		36,000	
Hall hire	5,215		5,275	
Rates and water	2,888		872	
Repairs and maintenance	1,099		270	
Computer costs	-		285	
Administration salaries	12,142		28,292	
Pension contributions	1,378		1,517	
Postage, printing and stationery	3,954		3,853	
Insurances	11,213		7,863	
Telephone	1,931		4,319	
Bank charges	837		633	
Loan interest	876		-	
Audit	6,900		6,450	
Consultancy and other professional charges	150		11,544	
Accountancy	5,250		4,896	
Functions costs	1,384		3,349	
Books and religious items (net)	120		103	
Travelling and petrol	59		-	
Kiddush and kitchen	2,334		1,399	
Cleaning	80		49	
Other items	1,097		750	
Transfers to other funds	-		5,714	
		167,063	200,361	
NET INCOMING / (OUTGOING) RESOURCES		<u>(6,747)</u>	<u>5,640</u>	

BRIGHTON AND HOVE HEBREW CONGREGATION

England & Wales - Charity number 1115092

Accounts

COMPANY REGISTRATION NUMBER 05842863

BRIGHTON & HOVE HEBREW CONGREGATION

COMPANY LIMITED BY GUARANTEE

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

Charity Number 1115092

AUDITORS
UHY Hacker Young (S.E.) Limited
Registered Auditor
Chartered Accountants
168 Church Road, Hove
East Sussex. BN3 2DL.

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

INDEX TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Page No.

1 - 5	Trustees' Annual Report
6 - 9	Independent Auditors' Report to the Members
10	Statement of Financial Activities
11	Balance Sheet
12	Cash Flow Statement
13 - 20	Notes to the Financial Statements
21	Memorandum income and expenditure account

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2021

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and financial statements of the charity for the year ended 31 December 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Brighton & Hove Hebrew Congregation:
Charity registration number	1115092
Company registration number	05842863
Registered office	29 – 31 New Church Road Hove East Sussex BN3 4AD
Secretary	JL Rose
Auditors	UHY Hacker Young (S.E.) Limited 168 Church Road Hove BN3 2DL
Bankers	Lloyds TSB Plc 74-78 Church Road Hove BN3 2EE

THE TRUSTEES:

The trustees who served the charity during the period were as follows:

H R Abb
D L Bass
T Bass
R Bloch
A Caplin
J Conway
S K R Conway
L Davidson
A A Rose (resigned 15 May 2022)
J L Rose
D G Seidel
B Tobin (appointed 21 February 2021)

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (CONTINUED)
YEAR ENDED 31 DECEMBER 2021

Governing Document

The Congregation is an incorporated company limited by guarantee. The Congregation's governing document is its Memorandum and Articles of Association.

Organisational Structure

The affairs of the Congregation are managed by the Board of Directors, the members of which are members of the Congregation.

The day to day management of the Congregation is carried out by the Board of Directors. Currently, the Congregation has six individuals who are pursuant to a contract of employment who carry out its various activities supported by non-paid volunteers. The Congregation's Rabbi is responsible for all matters falling within the scope of Halachah, Jewish Law in the Orthodox tradition. During the reporting period, the Congregation has employed a full time Minister, Rabbi Hershel Rader.

Establishment and Purpose of The Funeral Expense Scheme (FES)

The FES is a financial insurance scheme, run by BHHC, available to Members to assist in the advance payment of funeral costs in accordance with these rules. It is not established for the management, maintenance and/or operation of any cemetery maintained by the Congregation.

Appointment and Induction of the Board of Directors

The Board of Directors comprises a minimum of 5 and a maximum of 12 Directors

The Honorary Officer and the Warden are members of the Board of Directors are members of the Congregation in good standing and are nominated and elected to their positions by the Board of Directors.

The Directors serve two year terms. All retiring members of the Board are eligible for re-election.

The Board meets formally as required throughout the year in person and by email and electronically.

The Directors of the Board who have served at any time throughout the financial year are shown on page 1.

New members of the Board of Directors undergo an induction to clarify their legal obligations under charity law, the content of the Constitution, the current financial state of the Congregation, the most recent strategic plans, the delegation and decision making process.

Internal training is offered to the Board as necessary.

Risk Management

The Board has identified the major risks the Congregation faces and have reviewed and evaluated these. Systems are in place to manage and mitigate these risks. These include clear lines of delegation of authority from the Board to the administrative staff and for reporting results in turn to the Board. Annual budgets are approved by the Board and results reported during the course of the year. Where possible, there is a division of responsibility within the administrative team. Substantial financial and health and safety policies are in place. Where practicable, appropriate insurance cover is taken out.

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (CONTINUED)
YEAR ENDED 31 DECEMBER 2021

Objectives and Activities

The objectives of the charity are the continuance, support and maintenance of the synagogues at New Church Road and Middle Street and the maintenance and preservation of Bear Road and Florence Place cemeteries. The objectives of the Board are achieved by the provision of religious and educational and other related activities including:

- religious services held weekly and on all Jewish festivals and holy days,
- religion school on Sundays,
- educational and social programmes throughout the year.

Public Benefit

The Board has complied with their duty to have due regard to the charity commission's guidance on public benefit.

Financial Review

For the year ended 31st December 2021, the company had total incoming resources on unrestricted funds excluding transfers between funds of £197,097, an increase of 82.9% over the previous year. As in the previous year, one of the major components of this total was voluntary income from membership fees, some 3.5% lower than last year at £58,215. The total continues to benefit from Gift Aid which was £13,329 this year.

Total resources expended excluding transfers amounted to £194,697, an increase of 3.8% from the previous year. The main expenditure items during the year were broadly in line with 2020, although there were some specific expenditure costs relating to the temporary premises utilised during the period of the redevelopment of the BHHC site at New Church Road. The Board continues to strive to minimise expenses.

At 31st December 2021, net assets amounted to £5,422,216 (2020 £3,053,532) of which unrestricted funds amounted to £7,025 (2020 £1,385). The composition of the restricted fund is shown in note 16 and the designated fund is shown in note 19.

Principal Funding and Expenditure

The Congregation's principal sources of funding are membership dues, donations and burial fees. Expenditure on main objects is primarily on the operation and maintenance of the Congregation's main place of worship in Hove and all activities undertaken at that site, together with the maintenance and operation of the Congregation's cemeteries. There is additional specific expenditure this year on the redevelopment of New Church Road.

Fixed Assets

Details of changes in fixed assets are given in note 12 to the financial statements.

Cemetery Fund

The Cemetery Fund is a designated fund of the Congregation. An agreement was completed in 2004 to extend the cemetery off Meadowview. The agreement was for a term of 100 years from 29 September 2006 with a further option for 100 years from 29 September 2106 for £nil consideration. Under the agreement the congregation paid the overall sum of £165,500 to Brighton and Hove Council in February 2007 for the estimated cost of land development and other services. This is shown in the accounts at 31 December 2021 within Fixed Assets

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (CONTINUED)
YEAR ENDED 31 DECEMBER 2021

Restoration of Middle Street Synagogue

Water damage was caused to the Middle Street Synagogue on or about 9 December 2020 owing to a pipe joint bursting. The damage has been the subject of an insurance claim and repairs were to begin in November 2022.

Reserves

It is the policy of the Board to seek to maintain funds which are the reserves of the Congregation at a level sufficient to cover management, administration and support costs, subject to constraints arising from the diminishing financial and other resources available.

Investments Policy and Objectives

The present investment policy is to retain the congregation's investments within cash deposits or with National savings given the requirement to draw down funds to meet the shortfall of income to cover expenditure. Until additional capital becomes available, the finance committee cannot consider investments or an investment policy for the medium to long term (beyond a 5 year period).

Members

At 31 December 2021 the Congregation had 198 members (2020: 204 members).

Funding Sources

Membership dues and individual donations are the primary source of funding of the Congregation's activities.

Future Plans

The major concerns for the future are the ongoing ageing in membership and consequently static or reducing income from subscriptions. The Board have actively pursued discussions with developers and other interested parties as to the possible re-development of the New Church Road site.

In January 2020 the Congregation vacated the New Church Road site to enable the re-development to proceed. Since that time, the buildings previously on site have been demolished and construction of the new facility is underway. Subject to snagging, construction was completed in early March 2023. During construction, the Congregation's operations have relocated to 101 Pembroke Crescent, Hove for the rabbi's residence, meeting rooms and the Congregation's administrative offices whilst Shabbat services were held in the Magrill Lounge at Ralli Hall until the Congregation was able to return to New Church Road. It is hoped and expected the new and modern facilities will attract an increase in membership and an increase in membership recruitment activities.

During the previous years, the Congregation adapted and adhered to the various Coronavirus restrictions. When religious services could once again be held, these were held at Ralli Hall for Shabbat and the High Holy Days. To observe the various rules, social distancing required services to be held in the Great Hall as well as initiating track and trace procedures for all attendees. The Congregation also observes all restrictions regarding funerals (especially where the cause of death is given as Coronavirus) and stone settings. Once restrictions were lifted, the Congregation began to undertake various initiatives to welcome existing members back to services and welcome potential new members who could see the benefit of the Congregation's redevelopment strategy. These initiatives continued with the Congregation's return to the New Church Road site and have met with success.

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (CONTINUED)
YEAR ENDED 31 DECEMBER 2021

Both during and after the pandemic, the Congregation undertook various educational initiatives which were not limited to rabbinic sermons. These included shiurim and other lessons as well as the educational content contained in the Congregation's semi-annual *Shofar Magazine*. Subjects included Jewish law, rabbinic interpretation and local history. For these efforts, the Congregation was named Best Religious Education Charity – South-East England at the Acquisition International Non-Profit Organisation Awards 2023.

The number of volunteers has remained constant, however more people are always sought to help the Congregation as needed. The Board will continue to take all appropriate steps to provide for better facilities and to protect the assets of the Congregation.

Responsibility of the trustees

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

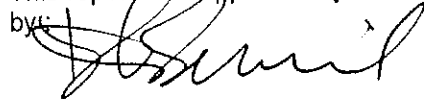
In so far as the trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

UHY Hacker Young (S.E.) Limited have signified their willingness to continue in office.

This report was approved by order of the Trustees on 9 June 2023 and signed on behalf of the board by:



D G Seidel
Trustee

BRIGHTON & HOVE HEBREW CONGREGATION

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON & HOVE HEBREW CONGREGATION

YEAR ENDED 31 DECEMBER 2021

Opinion

We have audited the financial statements of Brighton & Hove Hebrew Congregation for the year ended 31 December 2021 which comprise the statement of financial activities, balance sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and the Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021, and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statement is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

BRIGHTON & HOVE HEBREW CONGREGATION

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON & HOVE HEBREW CONGREGATION

YEAR ENDED 31 DECEMBER 2021

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

BRIGHTON & HOVE HEBREW CONGREGATION

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON & HOVE HEBREW CONGREGATION

YEAR ENDED 31 DECEMBER 2021

Based on our understanding of the company and the industry in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the acts by the company, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to inflated revenue and surplus on unrestricted funds.

Audit procedures performed included: review of the financial statement disclosures to underlying supporting documentation, review of correspondence with legal advisors, enquiries of management and review of internal audit reports in so far as they related to the financial statements, and testing of journals and evaluating whether there was evidence of bias by the Trustees that represented a risk of material misstatement due to fraud. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BRIGHTON & HOVE HEBREW CONGREGATION

COMPANY LIMITED BY GUARANTEE

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON & HOVE HEBREW
CONGREGATION**

YEAR ENDED 31 DECEMBER 2021

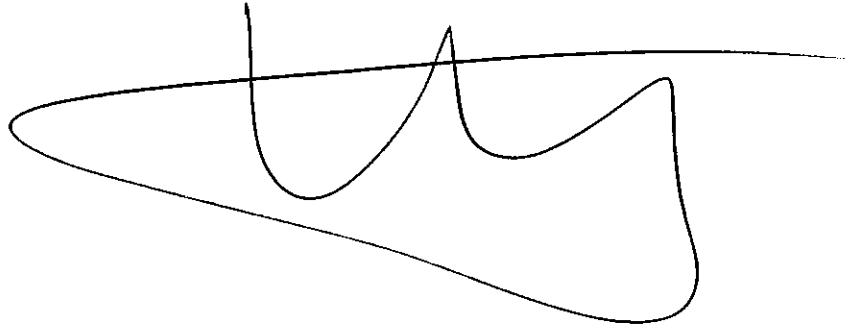
Use of our report

The report is made solely to the company's members, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

C J Kyffin-Walton FCCA
Senior Statutory Auditor

For and on behalf of
UHY Hacker Young (S.E.) Limited
Chartered Accountant & statutory auditor
168 Church Road
Hove
BN3 2DL

9 June 2023

A large, stylized handwritten signature in black ink, appearing to be 'C J Kyffin-Walton', written over a horizontal line.

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021				2020					
		Unrestricted Funds	Designated Funds (Note 19)	Permanent Endowed Funds (Note 18)	Restricted Funds (Note 17)	Total Funds 2021	Unrestricted Funds	Designated Funds (Note 19)	Permanent Endowed Funds (Note 18)	Restricted Funds (Note 17)	Total Funds 2020
		£	£	£	£	£	£	£	£	£	
INCOME & EXPENDITURE											
INCOMING RESOURCES											
Incoming resources from generating funds											
Donations and legacies	3	80,821	-	-	11,558	92,479	12,757	-	15,391	28,148	
Investment income	4	134	-	-	-	134	946	-	869	1,815	
Incoming resources from charitable activities	5	116,142	142,929	-	13,761	272,832	84,040	92,138	15,469	171,645	
Funding redevelopment at New Church Road		-	-	-	2,329,010	2,329,010	-	-	2,653,902	2,653,902	
Total incoming resources		187,087	142,929	-	2,354,429	2,694,455	107,743	92,136	2,685,331	2,655,210	
RESOURCES EXPENDED											
Charitable activities	6	70,323	56,139	-	29,859	156,321	67,395	28,417	28,251	124,063	
Other costs	7	124,324	37,533	-	7,493	169,450	120,054	29,011	8,535	157,600	
Total resources expended		194,647	93,772	-	37,352	325,771	187,449	57,428	36,786	281,663	
NET INCOMING / (OUTGOING) RESOURCES BEFORE TRANSFERS		2,450	49,157	-	2,317,077	2,368,684	(79,705)	4,708	-	2,573,547	
TRANSFERS											
Net transfers between funds	9	3,180	(4,800)	-	1,610	-	8,904	(4,800)	(4,104)	-	
NET MOVEMENT IN FUNDS		5,640	44,357	-	2,318,687	2,368,684	(70,802)	(92)	-	2,573,547	
RECONCILIATION OF FUNDS											
Total funds brought forward		1,385	183,689	118	2,868,340	3,053,532	72,187	183,781	118	223,899	479,985
TOTAL FUNDS CARRIED FORWARD		7,025	228,046	118	5,187,027	5,422,216	1,385	183,689	118	2,868,340	3,053,532

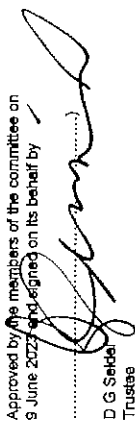
There were no recognised gains or losses for the year ended 31 December 2021 other than those in the statement of financial activities. All amounts relate to continuing operations.

The accompanying notes are an integral part of these financial statements.

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE**

**BALANCE SHEET
AS AT 31 DECEMBER 2021**

Notes	2021				2020					
	Unrestricted Funds	Designated Funds (Note 19)	Permanent Endowed Funds (Note 18)	Restricted Funds (Note 17)	Total Funds 2021	Unrestricted Funds	Designated Funds (Note 19)	Permanent Endowed Funds (Note 18)	Restricted Funds (Note 17)	Total Funds 2020
	£	£	£	£	£	£	£	£	£	£
FIXED ASSETS										
12	-	152,874	-	5,005,394	5,158,268	-	153,702	-	2,853,602	2,807,304
13	-	-	-	20,000	20,000	-	-	-	20,000	20,000
	-	152,874	-	5,025,394	5,178,268	-	153,702	-	2,873,602	2,827,304
CURRENT ASSETS										
14	587,840	-	-	-	587,840	72,514	-	-	-	72,514
	78,721	75,172	118	161,633	316,644	18,161	29,987	118	214,562	280,828
	667,561	75,172	118	161,633	904,484	88,675	29,987	118	214,562	333,342
LIABILITIES										
15	(618,038)	-	-	-	(618,038)	(87,290)	-	-	(19,824)	(107,114)
	49,525	75,172	118	161,633	286,448	1,385	29,987	118	194,738	226,228
	49,525	228,046	118	5,187,027	5,464,716	1,385	183,689	118	2,868,340	3,053,532
CREDITORS - amounts falling due after more than one year										
16	(42,500)	-	-	-	(42,500)	-	-	-	-	-
	7,025	228,046	118	5,187,027	5,422,216	1,385	183,689	118	2,868,340	3,053,532
FUNDS										
17	-	-	-	5,187,027	5,187,027	-	-	-	2,868,340	2,868,340
18	-	-	118	-	118	-	-	118	-	118
19	-	228,046	-	-	228,046	-	183,689	-	-	183,689
	7,025	-	-	-	7,025	1,385	-	-	-	1,385
	7,025	228,046	118	5,187,027	5,422,216	1,385	183,689	118	2,868,340	3,053,532

Approved by the members of the committee on 9 June 2022 and signed on its behalf by 

D.G. Seider
Trustee

The accompanying notes are an integral part of these financial statements.

Company Registration Number 05842863
Charity Number 1115092

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

- 1 BASIS OF PREPARATION**
- 1.1 Basis of accounting**
The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements are prepared in Sterling which is the functional currency of the entity.
The accounts have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition effective January 2019 and with the Charities Act 2011.
- 1.2 General information**
The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office and principal place of the charitable activities is 29-31 New Church Road, Hove, East Sussex. BN3 4AD. Detail of the charity's operations and principal activities are referred to in the trustees report. The charity is a public benefit entity.
- 2 ACCOUNTING POLICIES**
- 2.1 Judgements and key sources of estimation uncertainty**
The preparation of the financial statements requires Trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.
- 2.2 Going concern**
No material uncertainties that may cast significant doubt about the ability of the company to continue as a going concern have been identified by the trustees.
- 2.3 Incoming resources**
Donations and other voluntary income are accounted for as received by the charity. The income from fund raising ventures is shown gross, with the associated costs included in fund raising costs.
Income from subscriptions and funerals is included on the basis of those due for the current year after making full allowance for any amounts not collectable.
An estimate of income tax recoverable has been included to the extent that it arises on gift aided subscription income received for the year.
Government grants (through payments) are accounted for as received by the charity.
- 2.4 Resources expended**
Resources expended have been split between those based on charitable activities and governance costs. Costs of charitable activities comprises those costs relating to rabbinical services, funerals and direct charitable activities. Governance costs relates to all expenditure not directly related to charitable activities and fund raising ventures. Where costs include a direct charitable element together with an element of management or administration, such costs have been apportioned between the cost centres based on staff time, staff salaries or space occupied as applicable.
- 2.5 Financial Instruments**
Financial instruments are classified and accounted for, according to the substance of the contractual arrangement as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.
- 2.6 Defined contribution plans**
The pension costs charged in the financial statements represent the contribution payable by the company for the year.
- 2.7 Fixed Assets**
All fixed assets are initially recorded at cost and are capitalised when the cost is above £100. Impairment reviews are carried out on material assets on a regular basis.

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

2 ACCOUNTING POLICIES (CONTINUED)

2.8 Depreciation of tangible fixed assets

Provision is made for depreciation on tangible assets at rates calculated to write-off the cost or valuation of each asset over its expected useful life as follows:

Office equipment	20% per annum on cost
Computer equipment	33.33% per annum on cost
Freehold improvements	10% per annum on cost
Leasehold land	Straight line over the period of the lease

2.9 Freehold Property and Religious Appurtenances

The congregation owns freehold properties, which are defined as heritage assets, at 66 Middle Street and at 29/31 New Church Road, along with Meadowview Cemetery grounds, associated buildings and Florence Place Cemetery grounds. These assets were acquired in past accounting periods and not capitalised. As it is difficult to attribute a cost or value to them, reliable cost information is not available and conventional valuation approaches lack sufficient reliability, these assets are shown within the accounts at £nil. The redevelopment costs at New Church Road are shown at cost. Depreciation will be provided once the redevelopment is fully completed and generating income.

2.11 Restricted or Permanent Endowed funds

Donations, bequests or incoming resources which the donor has earmarked for a specific purpose are treated as restricted or permanent endowed funds as applicable

2.12 Designated funds

Funds which, at the discretion of the board, have been set aside for specific purposes which would otherwise form part of the general reserves, are treated as designated funds.

2.13 Unrestricted funds

Funds which are expenditure at the discretion of the board in the furtherance of the charitable objectives are treated as unrestricted funds.

3 DONATIONS AND LEGACIES

	2021			2020			Total Funds 2020 £
	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	
Donations							
Donations (unrestricted)	5,421	-	-	1,623	-	-	1,623
Donations - The Bloom Foundation	75,400	-	-	11,134	-	-	11,134
Charitable funds*	-	-	7,890	-	-	9,517	9,517
Shabbos Parcel fund	-	-	3,469	-	-	4,788	4,788
Printer fund	-	-	299	-	-	-	-
New Ark fund	-	-	-	-	-	295	295
Building and Maintenance funds (Middle Street)	-	-	-	-	-	791	791
	<u>80,821</u>	<u>-</u>	<u>11,658</u>	<u>12,757</u>	<u>-</u>	<u>15,391</u>	<u>28,148</u>

* Charitable funds represent amounts collected which have to be paid over to other charities or were donated for a specific purpose.

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

4 INVESTMENT INCOME

	2021			2020				
	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
Interest on deposits	134	-	-	134	946	-	869	1,815
	134	-	-	134	946	-	869	1,815

5 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2021			2020				
	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
Subscriptions (net)	58,215	-	-	58,215	60,000	-	-	60,000
Income tax recoverable	13,329	-	-	13,329	13,477	-	-	13,477
Government grants (furlough)	3,039	-	-	3,039	-	-	-	-
Funerals and tombstones	37,800	142,929	-	180,729	17,562	62,136	-	79,698
Funeral expenses scheme	-	-	13,761	13,761	-	-	14,157	14,157
Shofar income	1,175	-	-	1,175	720	-	-	720
Functions and other income	2,584	-	-	2,584	2,281	-	1,312	3,593
	118,142	142,929	13,761	272,832	94,040	62,136	15,469	171,645

The unrestricted fund funeral income of £37,800 is commutation fees. These are allocated to the unrestricted funds when agreed by the Board, being the difference between the cost of non BHHC members funerals over the current level charged to non funeral expenses scheme members of the congregation.

6 COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	2021			2020				
	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
Rabbinic salaries and expenses (including travel and motor)	60,184	-	-	60,184	55,693	-	-	55,693
Charitable donations	-	200	7,890	8,090	-	-	9,517	9,517
Education	13	-	13	26	3,800	-	-	3,800
Funerals and tombstones	-	55,939	-	55,939	-	28,417	10,505	38,922
Funeral expenses scheme	-	-	18,500	18,500	-	-	3,146	3,146
Functions costs	3,349	-	3,349	6,698	1,619	-	-	1,619
Shabbos parcels	-	-	3,469	3,469	255	-	4,788	5,043
New Ark	-	-	-	-	5	-	295	300
Hall hire	5,275	-	-	5,275	3,700	-	-	3,700
Books and religious items	103	-	-	103	190	-	-	190
Kiddush and kitchen	1,399	-	-	1,399	2,133	-	-	2,133
	70,323	56,139	28,859	155,321	67,395	28,417	28,251	124,063

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

7 OTHER COSTS

	2021			2020			Total Funds 2020 £
	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	
Caretakers' salaries	13,871	-	-	14,460	-	-	14,460
Lighting and heating	3,060	2,239	706	5,506	1,310	410	7,226
Rent of temporary offices	36,000	-	-	30,000	-	-	30,000
Other temporary premises costs	-	-	-	4,852	-	-	4,852
Rates and water	672	-	1,057	2,583	1,303	439	4,325
Repairs and maintenance	270	22,845	4,949	769	16,222	2,781	19,772
Depreciation	-	828	-	6,708	828	3,801	11,337
Administration salaries	28,292	9,231	-	23,105	8,936	-	32,041
Pension contributions	1,517	-	-	1,497	-	-	1,497
Postage, printing and stationery	3,853	-	-	3,529	-	-	3,529
Computer costs	285	-	-	583	-	-	583
Insurances	7,863	-	-	6,801	-	-	6,801
Telephone	4,319	-	781	3,889	-	-	4,896
Bank charges	633	-	-	1,158	-	1,007	1,158
Audit	6,450	-	-	5,932	-	-	5,932
Accountancy	4,896	-	-	5,373	-	-	5,373
Consultancy and other	11,544	-	-	396	-	-	396
professional charges	49	2,490	-	1,318	290	97	1,705
Cleaning	750	-	-	1,595	122	-	1,717
Other items	-	-	-	-	-	-	-
	124,324	37,633	7,493	120,064	29,011	8,535	157,600

**8 NET INCOMING RESOURCES
FOR THE YEAR**

This is stated after charging:

Depreciation		2021	2020
Auditors' remuneration	audit	£	£
	accountancy	828	11,337
		6,450	5,932
		<u>4,896</u>	<u>5,373</u>

9 FUND TRANSFERS

Transfers of £4,800 (2020 £4,800) and £4,104 (2020 £4,104) have been made from designated funds and restricted funds respectively to unrestricted funds, relating to charges for the administration of the cemetery and its operations and the funeral expenses scheme. Additionally, a transfer of £5,714 (2020 £nil) was made from unrestricted funds to restricted funds to clear the deficit on the Middle Street building and maintenance fund.

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

10 REMUNERATION

Wages and salaries
Social security costs
Pension costs

	2021 £	2020 £
	98,121	93,221
	1,867	1,611
	1,517	1,497
	<u>101,505</u>	<u>96,329</u>

The average number of employees during the year was as follows:

	2021 No	2020 No
	<u>7</u>	<u>7</u>

No employee earned £60,000 per annum or more.

11 TRUSTEES' REMUNERATION

No remuneration, benefits or expenses were paid to trustees during the year ended 31 December 2021.

12 TANGIBLE FIXED ASSETS

Cost or valuation:
Balance brought forward
1 January 2021

Additions

At 31 December 2021

Depreciation:
Balance brought forward
1 January 2021

Charge for year

At 31 December 2021

Net book value at
31 December 2021

Net book value at
31 December 2020

	Office equipment £	Freehold redevelopment New Church Road £	Freehold improvements £	Leasehold land £	Total £
	38,881	2,653,602	109,751	165,500	2,967,734
	-	2,351,792	-	-	2,351,792
	<u>38,881</u>	<u>5,005,394</u>	<u>109,751</u>	<u>165,500</u>	<u>5,319,526</u>
	38,881	-	109,751	11,798	160,430
	-	-	-	828	828
	<u>38,881</u>	<u>-</u>	<u>109,751</u>	<u>12,626</u>	<u>161,258</u>
	-	5,005,394	-	152,874	5,158,268
	-	2,653,602	-	153,702	2,807,304

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

13 INVESTMENTS

Total Funds	Total Funds
2021	2020
£	£
20,000	20,000
20,000	20,000

National Savings Bonds (at market value)

National Savings Bonds (at cost)

14 DEBTORS

2021	2020
£	£
26,477	27,741
661,363	44,773
587,840	72,514

These amounts are all due within one year

15 CREDITORS-AMOUNTS FALLING DUE WITHIN ONE YEAR

2021	2020
£	£
7,600	-
595,693	93,859
14,843	13,255
618,036	107,114

Bank loan

Sundry creditors

Subscriptions in advance

16 CREDITORS-AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

2021	2020
£	£
42,500	-

Bank loan

17 RESTRICTED FUNDS

	2021		2020	
	Balance b/f 1/1/21	Outgoing including transfers	Balance b/f 1/1/20	Outgoing including transfers
£	£	£	£	
Funeral expenses trust fund	183,815	13,761	186,128	14,939
Middle Street - building and maintenance fund	1,480	5,714	7,893	2,122
Goodman Brothers fund	-	-	10,505	-
Furze and New Church Road - redevelopment fund	2,686,942	2,329,010	13,285	2,653,657
Other charitable funds	1,629	7,880	1,629	9,517
R. Lewis education fund	3,274	-	3,281	13
P. Conway memorial lectures fund	1,000	-	1,000	-
Shabbos parcel fund	-	3,460	-	4,788
Printer fund	-	290	-	(298)
New Ark fund	2,888,340	2,350,143	203,656	285
		(41,456)	(40,680)	(285)
		5,187,027	2,955,531	(40,680)
				2,968,340

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

17 RESTRICTED FUNDS (CONTINUED)

The Funeral Expenses Trust Fund was set up to cover the costs of members' funerals. The amount transferred out of this fund is based on an estimate of the cost of a funeral of the congregation of £3,700, multiplied by the number of funerals that took place under the FES scheme during the year, along with an administration fee of £4,104.

The Building and Maintenance Fund was created from donations received towards the renovation of Middle Street Synagogue.

The Goodman Brothers fund was set up to cover the life membership costs of Malcolm and Adrian Goodman along with transportation and cemetery costs.

The Futures and New Church Road redevelopment fund was created from donations received towards future building and development works at the New Church Road site.

Other Charitable funds represent amounts collected which have to be paid over to other charities or were donated for a specific purpose.

The R Lewis education fund represents a specific legacy to be used for the benefit of the Congregation's educational and cultural activities.

The P Conway memorial lecture fund was set up to cover the cost of an annual memorial lecture.

The Shabbos parcel fund was set up to provide parcels to members of the congregation.

The printer fund was set up to provide funding to purchase a new printer.

The New Ark fund was set up to pay for a new Ark at the temporary offices at Pembroke Crescent.

18 PERMANENT ENDOWED FUNDS

	2021		2020	
	Incoming including Transfers	Outgoing including Transfers	Incoming including Transfers	Outgoing including Transfers
Henrietta Cohen trust fund	118	-	118	-
	118	-	118	-
	£	£	£	£
	118	-	118	-
	118	-	118	-

19 DESIGNATED FUNDS

	2021		2020	
	Incoming including Transfers	Outgoing including Transfers	Incoming including Transfers	Outgoing including Transfers
Cemetery fund	177,453	(98,572)	177,545	(62,228)
Repairs fund	5,644	-	5,644	-
Other designated funds and donations	582	-	582	-
	183,689	(98,572)	183,781	(62,228)
	183,689	(98,572)	183,781	(62,228)
	£	£	£	£
	177,453	221,810	177,545	177,453
	5,644	5,644	5,644	5,644
	582	582	582	582
	183,689	228,046	183,781	183,689

The Cemetery fund was set up to provide for the cost of future burial grounds and other cemetery costs. The value of the fund is split between the cemetery extension of £152,874 and other assets of £68,936 as illustrated within the balance sheet.

The Repairs fund was set up by the board as a reserve for future repairs of the roof and structure of the synagogue buildings at New Church Road.

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

20 ANALYSIS OF CHANGES IN NET DEBT

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash at bank and in hand	260,828	55,816	316,644
Debt due within one year	-	(7,500)	(7,500)
Debt due after one year	-	(42,500)	(42,500)
	<u>260,828</u>	<u>5,816</u>	<u>266,644</u>

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE**

**MEMORANDUM ACCOUNT ONLY - MOVEMENTS ON UNRESTRICTED FUNDS
YEAR ENDED 31 DECEMBER 2021**

INCOME AND EXPENDITURE		2021		2020
	£	£	£	£
Incoming resources				
Subscriptions	58,215		60,000	
Income tax recoverable	13,329		13,477	
Government grants (furlough)	3,039		-	
Non members' commutation fee	37,800		17,562	
Donations	5,421		1,823	
Donations - The Bloom Foundation	75,400		11,134	
Interest on deposits	134		946	
Shofar income	1,175		720	
Functions and other income	2,584		2,281	
Administration charges to other funds	8,904		8,904	
		206,001		116,847
Resources expended				
Rabbinic salaries and expenses, Including visiting ministers	60,184		55,506	
Education	13		3,800	
Caretakers' salaries	13,871		14,460	
Lighting and heating	3,060		5,506	
Rent of temporary offices	36,000		30,000	
Other temporary premises costs	-		4,852	
Hall hire	5,275		3,700	
Rates and water	672		2,583	
Repairs and maintenance	270		769	
Computer costs	285		583	
Administration salaries	28,292		23,105	
Pension contributions	1,517		1,497	
Postage, printing and stationery	3,853		3,529	
Insurances	7,863		6,801	
Telephone	4,319		3,889	
Bank charges	633		1,158	
Audit	6,450		5,932	
Consultancy and other professional charges	11,544		396	
Accountancy	4,896		5,373	
Functions costs	3,349		1,619	
Books and religious items (net)	103		190	
Travelling and petrol	-		187	
Kiddush and kitchen	1,399		2,133	
Cleaning	49		1,318	
Other items	750		1,855	
Administration charges to other funds	5,714		-	
		200,361		180,741
Non cash depreciation				
Depreciation of property improvements				6,708
		200,361		187,449
NET INCOMING / (OUTGOING) RESOURCES		5,640		(70,802)

BRIGHTON AND HOVE HEBREW CONGREGATION

England & Wales - Charity number 1115092

Accounts

COMPANY REGISTRATION NUMBER 05842863

BRIGHTON & HOVE HEBREW CONGREGATION

COMPANY LIMITED BY GUARANTEE

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

Charity Number 1115092

AUDITORS
UHY Hacker Young (S.E.) Limited
Registered Auditor
Chartered Accountants
168 Church Road, Hove
East Sussex. BN3 2DL.

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

INDEX TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Page No.

1 - 5	Trustees' Annual Report
6 - 9	Independent Auditors' Report to the Members
10	Statement of Financial Activities
11	Balance Sheet
12 - 18	Notes to the Financial Statements
19	Memorandum income and expenditure account

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2020

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and financial statements of the charity for the year ended 31 December 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Brighton & Hove Hebrew Congregation:

Charity registration number 1115092

Company registration number 05842863

Registered office 29 – 31 New Church Road
Hove
East Sussex
BN3 4AD

Secretary JL Rose

Auditors UHY Hacker Young (S.E.) Limited
168 Church Road
Hove BN3 2DL

Bankers Lloyds TSB Plc
74-78 Church Road
Hove BN3 2EE

THE TRUSTEES:

The trustees who served the charity during the period were as follows:

H R Abb
D L Bass
T Bass
R Bloch
A Caplin
J Conway
S K R Conway
L Davidson
A A Rose
J L Rose
D G Seidel

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (CONTINUED)
YEAR ENDED 31 DECEMBER 2020

Governing Document

The Congregation is an incorporated company limited by guarantee. The Congregation's governing document is its Memorandum and Articles of Association.

Organisational Structure

The affairs of the Congregation are managed by the Board of Directors, the members of which are members of the Congregation.

The day to day management of the Congregation is carried out by the Board of Directors. Currently, the Congregation has six individuals who are pursuant to a contract of employment who carry out its various activities supported by non-paid volunteers. The Congregation's Rabbi is responsible for all matters falling within the scope of Halachah, Jewish Law in the Orthodox tradition. During the reporting period, the Congregation has employed a full time Minister, Rabbi Hershel Rader.

Establishment and Purpose of The Funeral Expense Scheme (FES)

The FES is a financial insurance scheme, run by BHHC, available to Members to assist in the advance payment of funeral costs in accordance with these rules. It is not established for the management, maintenance and/or operation of any cemetery maintained by the Congregation.

Appointment and Induction of the Board of Directors

The Board of Directors comprises a minimum of 5 and a maximum of 12 Directors

The Honorary Officer and the Warden are members of the Board of Directors are members of the Congregation in good standing and are nominated and elected to their positions by the Board of Directors.

The Directors serve two year terms. All retiring members of the Board are eligible for re-election.

The Board meets formally as required throughout the year in person and by email and electronically.

The Directors of the Board who have served at any time throughout the financial year are shown on page 1.

New members of the Board of Directors undergo an induction to clarify their legal obligations under charity law, the content of the Constitution, the current financial state of the Congregation, the most recent strategic plans, the delegation and decision making process.

Internal training is offered to the Board as necessary.

Risk Management

The Board has identified the major risks the Congregation faces and have reviewed and evaluated these. Systems are in place to manage and mitigate these risks. These include clear lines of delegation of authority from the Board to the administrative staff and for reporting results in turn to the Board. Annual budgets are approved by the Board and results reported during the course of the year. Where possible, there is a division of responsibility within the administrative team. Substantial financial and health and safety policies are in place. Where practicable, appropriate insurance cover is taken out.

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (CONTINUED)
YEAR ENDED 31 DECEMBER 2019

Objectives and Activities

The objectives of the charity are the continuance, support and maintenance of the synagogues at New Church Road and Middle Street and the maintenance and preservation of Bear Road and Florence Place cemeteries. The objectives of the Board are achieved by the provision of religious and educational and other related activities including:

- religious services held weekly and on all Jewish festivals and holy days,
- religion school on Sundays,
- educational and social programmes throughout the year.

Public Benefit

The Board has complied with their duty to have due regard to the charity commission's guidance on public benefit.

Financial Review

For the year ended 31st December 2020, the company had total incoming resources on unrestricted funds including transfers between funds of £116,647, an increase of 7.3% over the previous year. As in the previous year, the major components of this total were voluntary income from membership fees, some 3.5% lower than last year at £60,000. The total continues to benefit from Gift Aid which was £13,477 this year.

Total resources expended including transfers amounted to £187,449, an increase of 5.2% from the previous year. The main expenditure items during the year were broadly in line with 2019, although there were some specific expenditure costs relating to the temporary premises utilised during the period of the redevelopment of the BHHC site at New Church Road. The Board continues to strive to minimise expenses.

At 31st December 2020, net assets amounted to £3,053,532 (2019 £479,985) of which unrestricted funds amounted to £1,385 (2019 £72,187). The composition of the restricted fund is shown in note 16 and the designated fund is shown in note 18.

Principal Funding and Expenditure

The Congregation's principal sources of funding are membership dues, donations and burial fees. Expenditure on main objects is primarily on the operation and maintenance of the Congregation's main place of worship in Hove and all activities undertaken at that site, together with the maintenance and operation of the Congregation's cemeteries. There is additional specific expenditure this year on the redevelopment of New Church Road.

Fixed Assets

Details of changes in fixed assets are given in note 12 to the financial statements.

Cemetery Fund

The Cemetery Fund is a designated fund of the Congregation. An agreement was completed in 2004 to extend the cemetery off Meadowview. The agreement was for a term of 100 years from 29 September 2006 with a further option for 100 years from 29 September 2106 for £nil consideration. Under the agreement the congregation paid the overall sum of £165,500 to Brighton and Hove Council in February 2007 for the estimated cost of land development and other services. This is shown in the accounts at 31 December 2020 within Fixed Assets

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (CONTINUED)
YEAR ENDED 31 DECEMBER 2019

Restoration of Middle Street Synagogue

The first phase of the repair and renovation work was completed in September 2009. Further phases of work could not be completed owing to a lack of funds. The remaining work is to take place as and when funds become available. Water damage was caused to the Middle Street Synagogue on or about 9 December 2020 owing to a pipe join bursting. The damage has been the subject of an insurance claim and repairs are to be undertaken in 2022.

Reserves

It is the policy of the Board to seek to maintain funds which are the reserves of the Congregation at a level sufficient to cover management, administration and support costs, subject to constraints arising from the diminishing financial and other resources available.

Investments Policy and Objectives

The present investment policy is to retain the congregation's investments within cash deposits or with National savings given the requirement to draw down funds to meet the shortfall of income to cover expenditure. Until additional capital becomes available, the finance committee cannot consider investments or an investment policy for the medium to long term (beyond a 5 year period).

Members

At 31 December 2020 the Congregation had 204 members (2019 198 members).

Funding Sources

Membership dues and individual donations are the primary source of funding of the Congregation's activities.

Future Plans

The major concerns for the future are the ongoing ageing in membership and consequently static or reducing income from subscriptions. The Board have actively pursued discussions with developers and other interested parties as to the possible re-development of the New Church Road site.

In January 2020 the Congregation vacated the New Church Road site to enable the re-development to proceed. Since that time, the buildings previously on site have been demolished and construction of the new facility is underway. Construction is currently scheduled to be completed in March 2022. In the meantime, the Congregation's operations have relocated to 101 Pembroke Crescent, Hove for the rabbi's residence, meeting rooms and the Congregation's administrative offices. Shabbat services were held in the Magrill Lounge at Ralli Hall until restrictions on religious services and the gatherings of individuals during the Coronavirus pandemic came into force.

The Congregation has adapted and has continued to adapt to the various Coronavirus restrictions. For several monthss in 2020, the holding of religious services had to be suspended. However, the Congregation reached out to its members in other ways. Members over 70 years of age have received and are receiving Shabbat gift packages from the Congregation. In addition, the Congregation and its Rabbi continue to be available to offer assistance to members. When religious services could once again be held, these were held at Ralli Hall for Shabbat and the High Holy Days. To observe the various rules, social distancing required services to be held in the Great Hall as well as initiating track and trace procedures for all attendees. The Congregation also observes all restrictions regarding funerals (especially where the cause of death is given as Coronavirus) and stonessettings.

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (CONTINUED)
YEAR ENDED 31 DECEMBER 2019

The number of volunteers has remained constant, however more people are always sought to help the Congregation as needed. The Board will continue to take all appropriate steps to provide for better facilities and to protect the assets of the Congregation.

Responsibility of the trustees

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

UHY Hacker Young (S.E.) Limited have signified their willingness to continue in office.

This report was approved by order of the Trustees on 18 March 2022 and signed on behalf of the board by:


D G Seldel
Trustee

BRIGHTON & HOVE HEBREW CONGREGATION

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON & HOVE HEBREW CONGREGATION

YEAR ENDED 31 DECEMBER 2020

Opinion

We have audited the financial statements of Brighton & Hove Hebrew Congregation for the year ended 31 December 2020 which comprise the statement of financial activities, balance sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and the Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020, and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statement is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

BRIGHTON & HOVE HEBREW CONGREGATION

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON & HOVE HEBREW CONGREGATION

YEAR ENDED 31 DECEMBER 2020

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

BRIGHTON & HOVE HEBREW CONGREGATION

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON & HOVE HEBREW CONGREGATION

YEAR ENDED 31 DECEMBER 2020

Based on our understanding of the company and the industry in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the acts by the company, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to inflated revenue and profit.

Audit procedures performed included: review of the financial statement disclosures to underlying supporting documentation, review of correspondence with legal advisors, enquiries of management and review of internal audit reports in so far as they related to the financial statements, and testing of journals and evaluating whether there was evidence of bias by the Trustees that represented a risk of material misstatement due to fraud. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BRIGHTON & HOVE HEBREW CONGREGATION

COMPANY LIMITED BY GUARANTEE

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON & HOVE HEBREW
CONGREGATION**

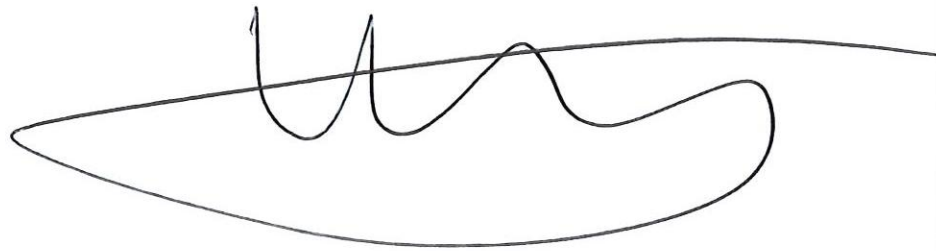
YEAR ENDED 31 DECEMBER 2020

Use of our report

The report is made solely to the company's members, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

C J Kyffin-Walton FCCA
Senior Statutory Auditor

For and on behalf of
UHY Hacker Young (S.E.) Limited
Chartered Accountant & statutory auditor
168 Church Road
Hove
BN3 2DL

A large, stylized handwritten signature in black ink, appearing to be 'CJ Kyffin-Walton', written over a horizontal line.

22 March 2022

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020				2019				
		Unrestricted Funds	Designated Funds (Note 18)	Permanent Endowed Funds (Note 17)	Restricted Funds (Note 16)	Total Funds 2020	Unrestricted Funds	Designated Funds (Note 18)	Permanent Endowed Funds (Note 17)	Restricted Funds (Note 16)
		£	£	£	£	£	£	£	£	£
INCOME & EXPENDITURE										
INCOMING RESOURCES										
Incoming resources from generating funds										
Donations and legacies	3	12,757	-	-	15,391	28,148	5,663	-	10,504	69,674
Investment income	4	946	-	-	869	1,815	1,458	-	1,083	2,541
Incoming resources from charitable activities	5	94,040	62,136	-	15,469	171,645	92,649	60,729	25,138	178,516
Funding redevelopment at New Church Road		-	-	-	2,653,602	2,653,602	-	-	-	-
Total incoming resources		107,743	62,136	-	2,685,331	2,855,210	99,770	114,236	-	36,725
RESOURCES EXPENDED										
Charitable activities	6	67,395	28,417	-	28,251	124,063	73,955	26,639	-	23,804
Other costs	7	120,054	29,011	-	8,535	157,600	104,144	95,105	-	7,391
Total resources expended		187,449	57,428	-	36,786	281,663	178,099	121,744	-	31,195
NET INCOMING / (OUTGOING) RESOURCES BEFORE TRANSFERS		(79,706)	4,708	-	2,648,545	2,573,547	(78,329)	(7,508)	-	5,530
TRANSFERS										
Net transfers between funds	9	8,904	(4,800)	-	(4,104)	-	8,904	(4,800)	-	(4,104)
NET MOVEMENT IN FUNDS		(70,802)	(92)	-	2,644,441	2,573,547	(69,425)	(12,308)	-	1,426
RECONCILIATION OF FUNDS										
Total funds brought forward		72,187	183,781	118	223,899	479,985	141,612	196,089	118	222,473
TOTAL FUNDS CARRIED FORWARD		1,385	183,689	118	2,868,340	3,053,532	72,187	183,781	118	223,899

There were no recognised gains or losses for the year ended 31 December 2020 other than those in the statement of financial activities. All amounts relate to continuing operations.
The accompanying notes are an integral part of these financial statements.

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1 BASIS OF PREPARATION

1.1 Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition effective January 2019 and with the Charities Act 2011.

2 ACCOUNTING POLICIES

2.1 Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires Trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2.2 Going concern

No material uncertainties that may cast significant doubt about the ability of the company to continue as a going concern have been identified by the trustees.

The trustees consider that the uncertainty caused as a result of Coronavirus and the restrictions put in place by the government should not materially effect the company's ability to continue as a going concern.

The trustees additionally consider that they have suitable funding assurances in place to ensure that any uncertainty caused by the cost of maintaining temporary offices in the short term along with the cost of the redevelopment of the New Church Road site should also not materially effect the company's ability to continue as a going concern.

The company has taken advantage of the support packages offered by the government as appropriate and will continue to review and monitor costs as the situation develops.

2.3 Incoming resources

Donations and other voluntary income are accounted for as received by the charity. The income from fund raising ventures is shown gross, with the associated costs included in fund raising costs.

Income from subscriptions and funerals is included on the basis of those due for the current year after making full allowance for any amounts not collectable.

An estimate of income tax recoverable has been included to the extent that it arises on gift aided subscription income received for the year.

2.4 Resources expended

Resources expended have been split between those based on charitable activities and governance costs. Costs of charitable activities comprises those costs relating to rabbinical services, funerals and direct charitable activities. Governance costs relates to all expenditure not directly related to charitable activities and fund raising ventures. Where costs include a direct charitable element together with an element of management or administration, such costs have been apportioned between the cost centres based on staff time, staff salaries or space occupied as applicable.

2.5 Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2.6 Defined contribution plans

The pension costs charged in the financial statements represent the contribution payable by the company for the year.

2.7 Fixed Assets

All fixed assets are initially recorded at cost and are capitalised when the cost is above £100. Impairment reviews are carried out on material assets on a regular basis.

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

2 ACCOUNTING POLICIES (CONTINUED)

- 2.8 Depreciation of tangible fixed assets**
Provision is made for depreciation on tangible assets at rates calculated to write-off the cost or valuation of each asset over its expected useful life as follows:
- | | |
|-----------------------|--|
| Office equipment | 20% per annum on cost |
| Computer equipment | 33.33% per annum on cost |
| Freehold improvements | 10% per annum on cost |
| Leasehold land | Straight line over the period of the lease |
- 2.9 Freehold Property and Religious Appurtenances**
The congregation owns freehold properties, which are defined as heritage assets, at 66 Middle Street and at 29/31 New Church Road, along with Meadowview Cemetery grounds, associated buildings and Florence Place Cemetery grounds. These assets were acquired in past accounting periods and not capitalised. As it is difficult to attribute a cost or value to them, reliable cost information is not available and conventional valuation approaches lack sufficient reliability, these assets are shown within the accounts at £nil. The redevelopment costs at New Church Road are shown at cost. Depreciation will be provided once the redevelopment is fully completed and generating income.
- 2.10 Cash flow statement**
The trustees have taken advantage of the exemption in FRS 102 from including a cash flow statement in the financial statements on the grounds that the charity is small.
- 2.11 Restricted or Permanent Endowed funds**
Donations, bequests or incoming resources which the donor has earmarked for a specific purpose are treated as restricted or permanent endowed funds as applicable
- 2.12 Designated funds**
Funds which, at the discretion of the board, have been set aside for specific purposes which would otherwise form part of the general reserves, are treated as designated funds.
- 2.13 Unrestricted funds**
Funds which are expenditure at the discretion of the board in the furtherance of the charitable objectives are treated as unrestricted funds.

3 DONATIONS AND LEGACIES

	2020		2019		Total Funds 2019 £
	Unrestricted Funds £	Designated Funds £	Unrestricted Funds £	Designated Funds £	
Donations					
Donations (unrestricted)	1,623	-	4,663	-	4,663
Donations - The Bloom Foundation	11,134	-	-	-	-
Legacies	-	-	1,000	-	1,000
Cemetery fund	-	-	-	53,507	53,507
Charitable funds*	-	9,517	-	8,074	8,074
Shabbos Parcel fund	-	4,788	-	-	-
New Ark fund	-	295	-	-	-
Building and Maintenance funds (Middle Street)	-	791	-	2,430	2,430
	<u>12,757</u>	<u>15,391</u>	<u>5,663</u>	<u>53,507</u>	<u>69,674</u>

* Charitable funds represent amounts collected which have to be paid over to other charities or were donated for a specific purpose.

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

4 INVESTMENT INCOME

	2020			2019		
	Unrestricted Funds	Designated Funds	Total Funds 2020	Unrestricted Funds	Designated Funds	Total Funds 2019
Interest on deposits	£ 946	£ -	£ 869	£ 1,458	£ -	£ 1,083
	946	-	869	1,458	-	1,083
			1,815			2,541
			1,815			2,541

5 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2020			2019		
	Unrestricted Funds	Designated Funds	Total Funds 2020	Unrestricted Funds	Designated Funds	Total Funds 2019
Subscriptions (net)	£ 60,000	£ -	£ 60,000	£ 62,196	£ -	£ 62,196
Income tax recoverable	13,477	-	13,477	15,144	-	15,144
Funerals and tombstones	17,562	62,136	79,698	3,854	60,729	64,583
Funeral expenses scheme	-	-	-	-	-	-
Shofar income	720	14,157	14,157	2,028	19,943	19,943
Functions and other income	2,281	-	720	9,427	-	2,028
	94,040	62,136	3,593	92,649	5,195	14,622
			171,645		25,138	178,516

The unrestricted fund funeral income of £17,562 is commutation fees. These are allocated to the unrestricted funds when agreed by the Board, being the difference between the cost of non BHHC members funerals over the current level charged to non funeral expenses scheme members of the congregation.

6 COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	2020			2019		
	Unrestricted Funds	Designated Funds	Total Funds 2020	Unrestricted Funds	Designated Funds	Total Funds 2019
Rabbinic salaries and expenses (including travel and motor)	£ 55,693	£ -	£ 55,693	£ 59,648	£ -	£ 59,648
Charitable donations	-	9,517	9,517	-	8,074	8,074
Education	3,800	-	3,800	1,669	-	1,669
Funerals and tombstones	-	28,417	38,922	-	26,639	26,639
Funeral expenses scheme	-	-	3,146	-	-	15,730
Functions costs	1,619	-	1,619	8,003	-	8,003
Shabbos parcels	255	4,788	5,043	-	-	-
New Ark	5	295	300	-	-	-
Hall hire	3,700	-	3,700	-	-	-
Books and religious items	190	-	190	112	-	112
Kiddush and kitchen	2,133	-	2,133	4,523	-	4,523
	67,395	28,417	28,251	73,955	26,639	23,804
			124,063			124,398

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

7 OTHER COSTS

	2020			2019			Total Funds 2019 £
	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	
Caretakers' salaries	14,460	-	-	16,603	-	-	16,603
Lighting and heating	5,506	1,310	410	11,150	1,380	1,879	14,409
Rent of temporary offices	30,000	-	-	-	-	-	-
Other temporary premises costs	4,852	-	-	-	-	-	-
Rates and water	2,583	1,303	439	3,855	-	-	3,855
Repairs and maintenance	769	16,222	2,781	3,835	82,145	601	86,581
Depreciation	6,708	828	3,801	7,174	828	3,801	11,803
Administration salaries	23,105	8,936	-	23,194	8,151	-	31,345
Pension contributions	1,497	-	-	1,359	-	-	1,359
Postage, printing and stationery	3,529	-	-	3,388	511	693	4,592
Computer costs	583	-	-	567	-	-	567
Insurances	6,801	-	-	9,071	-	-	9,071
Telephone	3,889	-	1,007	4,043	-	368	4,411
Bank charges	1,158	-	-	2,121	-	-	2,121
Audit	5,932	-	-	4,560	-	-	4,560
Accountancy	5,373	-	-	6,828	-	-	6,828
Consultancy and other professional charges	396	-	-	2,559	-	-	2,559
Cleaning	1,318	290	97	2,544	-	39	2,583
Other items	1,595	122	-	1,293	2,090	10	3,393
	120,054	29,011	8,535	104,144	95,105	7,391	206,640

**8 NET INCOMING RESOURCES
FOR THE YEAR**

This is stated after charging:

	2020 £	2019 £
Depreciation	11,337	11,803
Auditors' remuneration	5,932	4,550
audit accountancy	5,373	6,828

9 FUND TRANSFERS

Transfers of £4,800 and £4,104 have been made from designated funds and restricted funds respectively to unrestricted funds, relating to charges for the administration of the cemetery and its operations and the funeral expenses scheme.

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

10 REMUNERATION

Wages and salaries	2020	2019
Social security costs	£	£
Pension costs	93,221	94,462
	1,811	2,783
	1,497	1,359
	<u>96,329</u>	<u>98,604</u>

The average number of employees during the year was as follows:

2020	2019
No	No
<u>7</u>	<u>7</u>

No employee earned £60,000 per annum or more.

11 TRUSTEES' REMUNERATION

No remuneration, benefits or expenses were paid to trustees during the year ended 31 December 2020.

12 TANGIBLE FIXED ASSETS

Cost or valuation:					
Balance brought forward	38,881	-	109,751	165,500	314,132
1 January 2020					
Additions	-	2,653,602	-	-	2,653,602
At 31 December 2020	<u>38,881</u>	<u>2,653,602</u>	<u>109,751</u>	<u>165,500</u>	<u>2,967,734</u>
Depreciation:					
Balance brought forward	38,881	-	99,242	10,970	149,093
1 January 2020					
Charge for year	-	-	10,509	828	11,337
At 31 December 2020	<u>38,881</u>	<u>-</u>	<u>109,751</u>	<u>11,798</u>	<u>160,430</u>
Net book value at					
31 December 2020	<u>-</u>	<u>2,653,602</u>	<u>-</u>	<u>153,702</u>	<u>2,807,304</u>
Net book value at					
31 December 2019	<u>-</u>	<u>-</u>	<u>10,509</u>	<u>154,530</u>	<u>165,039</u>

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

13 INVESTMENTS

	Total Funds 2020	Total Funds 2019
	£ 20,000	£ 20,000
	20,000	20,000

National Savings Bonds (at market value)

National Savings Bonds (at cost)

14 DEBTORS

	2020	2019
	£ 27,741	£ 26,644
	44,773	23,411
	72,514	50,055

Income tax recoverable

Sundry debtors and prepayments

These amounts are all due within one year

15 CREDITORS-AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£ 93,859	£ 44,365
	13,255	7,492
	107,114	51,857

Sundry creditors and accruals

Subscriptions in advance

16 RESTRICTED FUNDS

	2020		2019	
	Balance b/f 1/1/20	Outgoing including transfers 31/12/20	Balance b/f 1/1/19	Outgoing including transfers 31/12/19
Funeral expenses trust fund	186,126	14,939	185,104	20,856
Middle Street - building and maintenance fund	7,893	2,122	7,621	7,663
Goodman Brothers fund	10,505	-	10,454	51
Futures and New Church Road - redevelopment fund	13,285	2,653,657	13,220	65
Other charitable funds	1,829	9,517	1,829	8,074
R Lewis education fund	3,261	13	3,245	16
P Conway memorial lecture fund	1,000	-	1,000	-
Shabbos parcel fund	-	4,788	-	-
New Ark fund	-	295	-	-
	223,899	2,685,331	222,473	36,725
		(40,890)		(35,299)
		2,868,340		223,899

The Funeral Expenses Trust Fund was set up to cover the costs of members' funerals. The amount transferred out of this fund is based on an estimate of the cost of a funeral of the congregation of £3,146, multiplied by the number of funerals that took place under the FES scheme during the year, along with an administration fee of £4,104.

**BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

16 RESTRICTED FUNDS (CONTINUED)

The Building and Maintenance Fund was created from donations received towards the renovation of Middle Street Synagogue.

The Goodman Brothers fund was set up to cover the life membership costs of Malcolm and Adrian Goodman along with transportation and cemetery costs.

The Futures and New Church Road redevelopment fund was created from donations received towards future building and development works at the New Church Road site.

Other Charitable funds represent amounts collected which have to be paid over to other charities or were donated for a specific purpose.

The R. Lewis education fund represents a specific legacy to be used for the benefit of the Congregation's educational and cultural activities.

The P Conway memorial lecture fund was set up to cover the cost of an annual memorial lecture.

The Shabbos parcel fund was set up to provide parcels to members of the congregation

The New Ark fund was set up to pay for a new Ark at the temporary offices at Pembroke Crescent

17 PERMANENT ENDOWED FUNDS

	2020			2019		
	Balance b/f 1/1/20	Incoming Transfers	Outgoing including Transfers	Balance b/f 1/1/19	Incoming Transfers	Outgoing including Transfers
Henrietta Cohen trust fund	118	-	-	118	-	-
	118	-	-	118	-	-
		£	£		£	£
		118	118		118	118

18 DESIGNATED FUNDS

	2020			2019		
	Balance b/f 1/1/20	Incoming Transfers	Outgoing including Transfers	Balance b/f 1/1/19	Incoming Transfers	Outgoing including Transfers
Cemetery fund	177,545	62,136	(62,228)	189,853	114,236	(126,544)
Repairs fund	5,644	-	-	5,644	-	-
Other designated funds and donations	592	-	-	592	-	-
	183,781	62,136	(62,228)	196,089	114,236	(126,544)
		183,689	183,689		183,781	183,781
		£	£		£	£
		177,545	177,453		177,545	177,545
		5,644	5,644		5,644	5,644

The Cemetery fund was set up to provide for the cost of future burial grounds and other cemetery costs. The value of the fund is split between the cemetery extension of £153,702 and other assets of £23,751 as illustrated within the balance sheet.

The Repairs fund was set up by the board as a reserve for future repairs of the roof and structure of the synagogue buildings at New Church Road.

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE

MEMORANDUM ACCOUNT ONLY - MOVEMENTS ON UNRESTRICTED FUNDS
YEAR ENDED 31 DECEMBER 2020

<u>INCOME AND EXPENDITURE</u>	£	2020 £	£	2019 £
Incoming resources				
Subscriptions	60,000		62,196	
Income tax recoverable	13,477		15,144	
Non members' commutation fee	17,562		3,854	
Donations	1,623		4,663	
Donations - The Bloom Foundation	11,134		-	
Legacies	-		1,000	
Interest on deposits	946		1,458	
Shofar income	720		2,028	
Functions and other income	2,281		9,427	
Administration charges to other funds (net)	8,904		8,904	
		<u>116,647</u>		<u>108,674</u>
Resources expended				
Rabbinic salaries and expenses, including visiting ministers	55,506		59,464	
Education	3,800		1,669	
Caretakers' salaries	14,460		16,603	
Lighting and heating	5,506		11,150	
Rent of temporary offices	30,000		-	
Other temporary premises costs	4,852		-	
Hall hire	3,700		-	
Rates and water	2,583		3,855	
Repairs and maintenance	769		3,835	
Computer costs	583		567	
Administration salaries	23,105		23,194	
Pension contributions	1,497		1,359	
Postage, printing and stationery	3,529		3,388	
Insurances	6,801		9,071	
Telephone	3,889		4,043	
Bank charges	1,158		2,121	
Audit	5,932		4,560	
Consultancy and other professional charges	396		2,559	
Accountancy	5,373		6,828	
Functions costs	1,619		8,003	
Books and religious items (net)	190		112	
Travelling and petrol	187		184	
Kiddush and kitchen	2,133		4,523	
Cleaning	1,318		2,544	
Other items	1,855		1,293	
		<u>180,741</u>		<u>170,925</u>
Non cash depreciation				
Depreciation of property improvements		<u>6,708</u>		<u>7,174</u>
		<u>187,449</u>		<u>178,099</u>
NET (OUTGOING) RESOURCES		<u>(70,802)</u>		<u>(69,425)</u>