

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**

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**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**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 31<sup>st</sup> 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 31<sup>st</sup> 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.

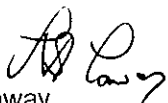
In so far as the trustees are aware:

- 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**

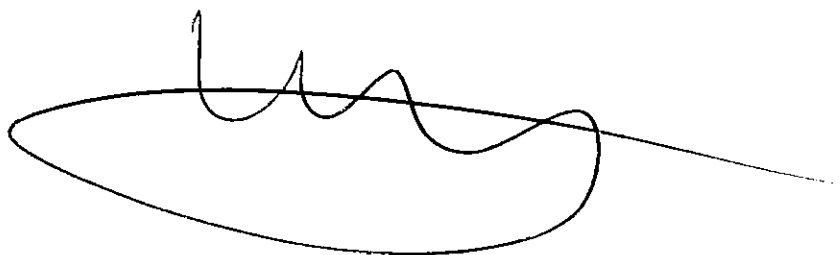
#### **Use of our report**

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

9 May 2024

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

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

		2022			2021		
	Notes	Unrestricted Funds	Designated Funds (Note 19)	Permanent Endowed Funds (Note 18)	Restricted Funds (Note 17)	Total Funds 2021	Total Funds 2021
		£	£	£	£	£	£
<b>INCOME &amp; EXPENDITURE</b>							
<b>INCOMING RESOURCES</b>							
Incoming resources from generating funds	3	31,868	-	-	-	11,658	92,479
Donations and legacies	4	283	-	1	-	-	134
Investment income							-
Incoming resources from charitable activities	5	87,150	80,703	-	13,266	13,761	272,832
Funding redevelopment at New Church Road						2,329,010	2,329,010
Total incoming resources		119,412	80,703	1	5,282,907	2,354,429	2,694,455
<b>RESOURCES EXPENDED</b>							
Charitable activities	6	80,246	29,067	-	27,156	29,859	158,321
Other costs	7	106,817	38,220	-	14,172	7,493	169,450
Total resources expended		187,063	67,287	-	41,328	37,352	325,771
<b>NET INCOMING / (OUTGOING) RESOURCES BEFORE TRANSFERS</b>							
		(47,651)	13,416	1	5,221,579	2,317,077	2,368,684
<b>TRANSFERS</b>							
Net transfers between funds	9	40,804	(36,800)	-	(4,104)	1,610	-
<b>NET MOVEMENT IN FUNDS</b>							
		(6,747)	(23,384)	1	5,217,475	2,318,687	2,368,684
<b>RECONCILIATION OF FUNDS</b>							
Total funds brought forward		7,025	228,046	118	5,187,027	2,868,340	3,053,532
<b>TOTAL FUNDS CARRIED FORWARD</b>							
		278	204,882	119	10,404,502	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)	Total Funds 2021	Unrestricted Funds	Designated Funds (Note 19)	Permanent Endowed Funds (Note 18)	Restricted Funds (Note 17)	Total Funds 2021
	£	£	£	£	£	£	£	£	£	£
<b>FIXED ASSETS</b>										
12	-	152,046	-	10,173,720	10,325,766	-	152,874	-	5,005,394	5,158,268
13	-	-	-	20,000	20,000	-	-	-	20,000	20,000
	-	152,046	-	10,193,720	10,345,766	-	152,874	-	5,025,394	5,178,268
<b>CURRENT ASSETS</b>										
14	446,309				446,309	125,984	-	-	-	125,984
	76,470	52,818	119	210,782	339,987	79,721	75,172	118	161,633	316,644
	522,779	52,818	119	210,782	796,296	205,705	75,172	118	161,633	442,628
<b>LIABILITIES</b>										
15	(490,001)				(490,001)	(156,180)	-	-	-	(156,180)
	32,778	52,816	119	210,782	296,295	49,525	75,172	118	161,633	286,448
<b>NET CURRENT ASSETS</b>										
	32,778	204,662	119	10,404,502	10,642,061	49,525	228,046	118	5,187,027	5,464,716
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>										
	(32,500)				(32,500)	(42,500)	-	-	-	(42,500)
16	278	204,662	119	10,404,502	10,609,561	7,025	228,046	118	5,187,027	5,422,216
<b>NET ASSETS</b>										
<b>FUNDS</b>										
17	-	-	-	10,404,502	10,404,502	-	-	-	5,187,027	5,187,027
18	-	-	119	-	119	-	-	118	-	118
19	-	204,662	-	-	204,662	-	228,046	-	-	228,046
	278	-	-	-	278	7,025	-	-	-	7,025
	278	204,662	119	10,404,502	10,609,561	7,025	228,046	118	5,187,027	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 05842963

Charity Number 1115092

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

**CASH FLOW STATEMENT  
AS AT 31 DECEMBER 2022**

	2022				2021			
	Unrestricted Funds £	Designated Funds (Note 18) £	Permanent Endowed Funds (Note 18) £	Total Funds 2022 £	Unrestricted Funds (Note 19) £	Designated Funds (Note 18) £	Permanent Endowed Funds (Note 18) £	Total Funds 2021 £ (restated)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>								
Net income / (expenditure)	(5,747)	(23,384)	1	5,217,475	5,187,345			
Adjustment for :								
Depreciation of tangible fixed assets	-	828	-	-	828	-	-	828
Changes in :								
Trade and other debtors	141,531			141,531				(53,470)
Trade and other creditors	(130,535)			-	81,390			(19,824)
								41,566
Cash generated from operations / Net cash from operating activities	4,249	22,556	1	5,217,475	5,199,169	45,185	2,298,863	2,357,608
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
Freehold redevelopment New Church Road	-			(5,168,326)	(5,168,326)			(2,351,792)
Net cash used in investing activities	-	-	-	(5,168,326)	(5,168,326)			(2,351,792)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>								
Proceeds / (repayments) from borrowings	(7,500)			(7,500)				50,000
Net cash from financing activities	(7,500)	-	-	(7,500)				50,000
<b>Net (decrease) / Increase in cash and cash equivalents</b>	(3,251)	(22,556)	1	49,149	23,343			55,816
<b>Cash and cash equivalents at beginning of year</b>	78,721	75,172	118	161,833	318,844			280,828
<b>Cash and cash equivalents at end of year</b>	75,470	52,616	119	210,782	339,987			316,644

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

<b>1</b>	<b>BASIS OF PREPARATION</b>
<b>1.1</b>	<p><b>Basis of accounting</b> 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.</p> <p>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.</p>
<b>1.2</b>	<p><b>General information</b> 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. BN1 4AD. Detail of the charity's operations and principal activities are referred to in the trustees report. The charity is a public benefit entity.</p>
<b>2</b>	<b>ACCOUNTING POLICIES</b>
<b>2.1</b>	<p><b>Judgements and key sources of estimation uncertainty</b> 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.</p>
<b>2.2</b>	<p><b>Going concern</b> 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.</p>
<b>2.3</b>	<p><b>Incoming resources</b> 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.</p> <p>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.</p> <p>An estimate of income tax recoverable has been included to the extent that it arises on gift aided subscription income received for the year.</p> <p>Government grants (lurough payments) are accounted for as received by the charity.</p>
<b>2.4</b>	<p><b>Resources expended</b> 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.</p>
<b>2.5</b>	<p><b>Financial instruments</b> 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.</p>
<b>2.6</b>	<p><b>Defined contribution plans</b> The pension costs charged in the financial statements represent the contribution payable by the company for the year.</p>
<b>2.7</b>	<p><b>Fixed Assets</b> 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.</p>

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

**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  
Computer equipment  
Freehold improvements  
Leasehold land

**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**

	2022				2021			
	Unrestricted Funds	Designated Funds	Permanent Endowed Funds	Total Funds	Unrestricted Funds	Designated Funds	Permanent Endowed Funds	Total Funds
	£	£	£	£	£	£	£	£
<b>Donations</b>								
Donations (unrestricted)	15,969	-	-	15,969	-	-	-	5,421
Donations - The Bloom Foundation	16,000	-	-	16,000	-	-	-	75,400
Charitable funds*	-	-	-	3,606	-	-	-	7,890
Shabbos Parcel fund	-	-	-	-	-	-	-	3,469
Printer fund	-	-	-	-	-	-	-	299
Building and Maintenance funds (Middle Street)	-	-	-	70,803	-	-	-	-
	<b>31,969</b>	<b>-</b>	<b>-</b>	<b>74,409</b>	<b>80,821</b>	<b>-</b>	<b>-</b>	<b>11,658</b>
				<b>106,378</b>				<b>92,479</b>

\* 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 2022**

**4 INVESTMENT INCOME**

	2022			2021		
	Unrestricted Funds	Designated Funds	Permanent Endowed Funds	Restricted Funds	Total Funds	
	£	£	£	£	£	2022
Interest on deposits	293	-	1	-	-	294
	293	-	1	-	-	294

**5 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	2022			2021		
	Unrestricted Funds	Designated Funds	Permanent Endowed Funds	Restricted Funds	Total Funds	
	£	£	£	£	£	2022
Subscriptions (net)	59,098	-	-	-	-	59,098
Income tax recoverable	12,500	-	-	-	-	12,500
Government grants (furlough)	-	-	-	-	-	-
Funerals and tombstones	12,725	80,703	-	-	-	93,428
Funeral expenses scheme	-	-	-	-	-	13,266
Shofar income	1,370	-	-	-	-	1,370
Functions and other income	1,457	-	-	-	-	1,457
	87,150	80,703	-	-	-	167,853

The unrestricted fund funeral income of £12,725 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**

	2022			2021		
	Unrestricted Funds	Designated Funds	Permanent Endowed Funds	Restricted Funds	Total Funds	
	£	£	£	£	£	2022
Rabbinic salaries and expenses (including travel and motor)	51,213	-	-	-	-	51,213
Charitable donations	-	-	-	-	-	3,606
Education	-	-	-	-	-	-
Funerals and tombstones	-	29,067	-	-	-	29,067
Funeral expenses scheme	-	-	-	-	-	23,550
Functions costs	1,364	-	-	-	-	1,364
Shabbos parcels	-	-	-	-	-	-
Hall hire	5,215	-	-	-	-	5,215
Books and religious items	120	-	-	-	-	120
Kiddush and kitchen	2,334	-	-	-	-	2,334
	60,246	29,067	-	-	-	89,313

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

**8 NET INCOMING RESOURCES  
FOR THE YEAR**

This is stated after charging:

Depreciation		
Auditors' remuneration	audit	
	accountancy	

	2022	2021
	£	£
	828	828
	6,900	6,450
	<b>5,250</b>	<b>4,896</b>

**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**

Wages and salaries  
Social security costs  
Pension costs

2022 £	2021 £
85,405	93,221
1,326	1,811
1,376	1,497
<b>88,107</b>	<b>96,529</b>

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

2022 No	2021 No
<b>8</b>	<b>7</b>

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**

Cost or valuation:  
Balance brought forward  
1 January 2022

Additions

At 31 December 2022

Depreciation:  
Balance brought forward  
1 January 2022

Charge for year

At 31 December 2022

Net book value at  
31 December 2022

Net book value at  
31 December 2021

Office equipment £	Freehold redevelopment New Church Road £	Freehold improvements £	Leasehold land £	Total £
38,881	5,005,394	109,751	165,500	5,319,526
-	5,168,326	-	-	5,168,326
<b>38,881</b>	<b>10,173,720</b>	<b>109,751</b>	<b>165,500</b>	<b>10,487,852</b>
38,881	-	108,751	12,628	160,430
-	-	-	828	828
<b>38,881</b>	<b>-</b>	<b>109,751</b>	<b>13,454</b>	<b>162,089</b>
-	10,173,720	-	152,046	10,325,766
-	5,005,394	-	152,874	5,158,268

BRIGHTON & HOVE HEBREW CONGREGATION  
COMPANY LIMITED BY GUARANTEE

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

13 INVESTMENTS

Total Funds	Total Funds
2022	2021
£	£
20,000	20,000
20,000	20,000

National Savings Bonds (at market value)

National Savings Bonds (at cost)

14 DEBTORS

2022	2021
£	£
36,677	(estimated)
407,332	26,477
446,309	95,507
	125,984

Income tax recoverable

Sundry debtors

These amounts are all due within one year

15 CREDITORS-AMOUNTS FALLING DUE WITHIN ONE YEAR

2022	2021
£	£
10,000	(estimated)
446,115	7,500
28,800	133,637
5,088	-
490,003	14,843
	156,180

Bank loan

Sundry creditors

Deferred income

Subscriptions in advance

16 CREDITORS-AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

2022	2021
£	£
32,650	42,500

Bank loan

17 RESTRICTED FUNDS

	Balance b/f 1/1/22	Incoming	Outgoing transfers	Balance c/f 31/12/22	Balance b/f 1/1/21	Incoming	Outgoing transfers	Balance c/f 31/12/21
£	£	£	£	£	£	£	£	£
Funeral expenses trust fund	184,972	13,288	(27,654)	170,606	183,815	13,781	(22,604)	184,972
Middle Street - building and maintenance fund	-	70,803	(14,172)	56,631	1,480	5,714	(7,194)	-
Futura and New Church Road - redevelopment fund	4,885,852	5,175,232	(3,606)	10,171,184	2,686,942	2,329,010	(7,890)	4,986,852
Other charitable funds	1,829	3,606	-	5,435	1,829	7,890	-	1,829
R Lewis education fund	3,274	-	-	3,274	3,274	-	-	3,274
P Conway memorial lecture fund	1,000	-	-	1,000	1,000	-	-	1,000
Shabbos parcel fund	-	-	-	-	-	3,469	(3,469)	-
Printer fund	-	-	-	-	-	299	(299)	-
New Ark fund	-	-	-	-	-	295	(295)	-
	6,187,027	5,282,907	(45,432)	10,404,502	2,888,340	2,360,438	(41,751)	5,187,027

**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 £3,926, 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	Incoming Transfers	Outgoing Transfers	Balance b/f	Incoming Transfers	Outgoing Transfers
	£	£	£	£	£	£
Hannetta Cohen trust fund	118	1	-	118	-	-
	118	1	-	118	-	-

**19 DESIGNATED FUNDS**

	2022			2021		
	Balance b/f	Incoming Transfers	Outgoing Transfers	Balance b/f	Incoming Transfers	Outgoing Transfers
	£	£	£	£	£	£
Cemetery fund	221,810	80,703	(104,087)	177,453	142,929	(98,572)
Repairs fund	5,644	-	-	5,644	-	-
Other designated funds and donations	592	-	-	592	-	-
	228,046	80,703	(104,087)	183,689	142,929	(98,572)
	228,046	80,703	(104,087)	204,662	142,929	(98,572)

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 £46,380 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 £59,507 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
	£	£	£	£
<b>Incoming resources</b>				
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
<b>Resources expended</b>				
Rabbinic salaries and expenses, including visiting ministers	51,154		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		4,886	
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	90		49	
Other items	1,097		750	
Transfers to other funds	-		5,714	
		167,063		200,361
<b>NET INCOMING / (OUTGOING) RESOURCES</b>		<b>(6,747)</b>		<b>5,640</b>