

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

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FOR THE YEAR ENDED 31 DECEMBER 2023

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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				Total Funds 2022 (restated) £	
		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 (restated) £
INCOME & EXPENDITURE											
INCOMING RESOURCES											
Incoming resources from generating funds											
3		27,980	-	-	6,142	34,122	31,969	-	-	74,409	106,378
4		2,768	-	-	-	2,768	293	-	1	-	294
Incoming resources from charitable activities											
5		77,887	73,354	-	31,300	182,541	87,150	80,703	-	13,266	181,119
		64,051	-	-	-	64,051	-	-	-	-	-
		-	-	-	965,807	965,807	-	-	-	5,175,232	5,175,232
		172,686	73,354	-	1,003,249	1,249,289	119,412	80,703	1	5,262,907	5,463,023
RESOURCES EXPENDED											
Charitable activities											
6		66,780	16,009	-	34,452	117,241	60,246	29,067	-	27,156	116,469
		9,862	-	-	-	9,862	-	-	-	-	-
Other costs											
7		103,740	37,922	-	42,063	183,725	106,817	38,220	-	14,172	159,209
		180,382	53,931	-	76,515	310,828	167,063	67,287	-	41,328	275,678
NET INCOMING / (OUTGOING) RESOURCES BEFORE TRANSFERS											
		(7,696)	19,423	-	926,734	938,461	(47,651)	13,416	1	5,221,579	5,187,345
TRANSFERS											
		8,904	(4,800)	-	(4,104)	-	40,904	(36,800)	-	(4,104)	-
NET MOVEMENT IN FUNDS											
		1,208	14,623	-	922,630	938,461	(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	10,437,037	7,025	228,046	118	5,014,503	5,249,692
TOTAL FUNDS CARRIED FORWARD											
		1,486	219,285	119	11,154,608	11,375,498	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		Permanent		Unrestricted Funds		Permanent		
		£	£	£	£	£	£	£	£	
FIXED ASSETS										
Tangible assets	12	1,932	151,218	-	10,967,002	-	152,046	-	10,001,196	10,153,242
Investments	13	-	-	-	20,000	-	-	-	20,000	20,000
		<u>1,932</u>	<u>151,218</u>	<u>-</u>	<u>10,987,002</u>	<u>-</u>	<u>152,046</u>	<u>-</u>	<u>10,021,196</u>	<u>10,173,242</u>
CURRENT ASSETS										
Debtors	14	277,386	-	-	-	-	-	-	-	446,309
Cash at bank and in hand		152,078	68,067	119	167,606	76,470	52,616	119	210,782	339,987
		<u>429,464</u>	<u>68,067</u>	<u>119</u>	<u>167,606</u>	<u>522,779</u>	<u>52,616</u>	<u>119</u>	<u>210,782</u>	<u>786,296</u>
LIABILITIES										
CREDITORS - amounts falling due within one year	15	(407,410)	-	-	-	(490,001)	-	-	-	(490,001)
		<u>22,054</u>	<u>68,067</u>	<u>119</u>	<u>167,606</u>	<u>32,778</u>	<u>52,616</u>	<u>119</u>	<u>210,782</u>	<u>296,295</u>
TOTAL ASSETS LESS CURRENT LIABILITIES										
CREDITORS - amounts falling due after more than one year	16	(22,500)	-	-	-	(32,500)	-	-	-	(32,500)
		<u>1,486</u>	<u>219,285</u>	<u>119</u>	<u>11,154,608</u>	<u>278</u>	<u>204,662</u>	<u>119</u>	<u>10,231,978</u>	<u>10,437,037</u>
FUNDS										
Restricted funds	17	-	-	-	11,154,608	-	-	-	10,231,978	10,231,978
Permanent endowed funds	18	-	-	119	-	-	-	119	-	119
Designated funds	19	-	219,285	-	-	-	204,662	-	-	204,662
Unrestricted funds		<u>1,486</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>278</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>278</u>
		<u>1,486</u>	<u>219,285</u>	<u>119</u>	<u>11,154,608</u>	<u>278</u>	<u>204,662</u>	<u>119</u>	<u>10,231,978</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 05842863

Charity Number 1115092

BRIGHTON & HOVE HEBREW CONGREGATION
COMPANY LIMITED BY GUARANTEE
CASH FLOW STATEMENT
AS AT 31 DECEMBER 2023

	2023				2022				Total Funds 2022 (restated) £
	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) (restated) £
	£	£	£	£	£	£	£	£	
CASH FLOWS FROM OPERATING ACTIVITIES									
Net income / (expenditure)	1,208	14,623	-	922,630	938,461	(6,747)	(23,384)	1	5,044,951
Adjustment for :									
Depreciation of tangible fixed assets	84	828	-	-	912	-	828	-	-
Interest payable and similar charges	949	-	-	-	949	876	-	-	-
Changes in :									
Trade and other debtors	168,923	-	-	-	168,923	141,531	-	-	-
Trade and other creditors	(82,591)	-	-	-	(82,591)	(130,535)	-	-	-
Cash generated from operations	88,573	15,451	-	922,630	1,026,654	5,125	(22,556)	1	5,044,951
Interest paid	(949)	-	-	-	(949)	(876)	-	-	-
Net cash from operating activities	87,624	15,451	-	922,630	1,025,705	4,249	(22,556)	1	5,044,951
CASH FLOWS FROM INVESTING ACTIVITIES									
Freehold redevelopment New Church Road	-	-	-	(965,806)	(965,806)	-	-	-	(4,995,802)
Fixed Asset additions	(2,016)	-	-	-	(2,016)	-	-	-	-
Net cash used in investing activities	(2,016)	-	-	(965,806)	(967,822)	-	-	-	(4,995,802)
CASH FLOW FROM FINANCING ACTIVITIES									
Proceeds / (repayments) from borrowings	(10,000)	-	-	-	(10,000)	(7,500)	-	-	-
Net cash used in financing activities	(10,000)	-	-	-	(10,000)	(7,500)	-	-	-
Net (decrease) / increase in cash and cash equivalents	75,608	15,451	-	(43,176)	47,883	(3,251)	(22,556)	1	49,149
Cash and cash equivalents at beginning of year	76,470	52,616	119	210,782	339,987	79,721	75,172	118	161,633
Cash and cash equivalents at end of year	152,078	68,067	119	167,606	387,870	76,470	52,616	119	210,782

**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	<p>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.</p> <p>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.</p> <p>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.</p>
2	ACCOUNTING POLICIES
2.1	<p>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.</p>
2.2	<p>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.</p>
2.3	<p>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.</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>Rental income is recognised on a straight line basis over the lease term.</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>
2.4	<p>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.</p>
2.5	<p>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.</p>
2.6	<p>Defined contribution plans The pension costs charged in the financial statements represent the contribution payable by the company for the year.</p>
2.7	<p>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.</p>

**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			
	Unrestricted Funds	Designated Funds	Permanent Endowed Funds	Total Funds	Unrestricted Funds	Designated Funds	Permanent Endowed Funds	Total Funds
	£	£	£	£	£	£	£	£
Donations								
Donations (unrestricted)	12,897	-	-	12,897	15,969	-	-	15,969
Donations - The Bloom Foundation	-	-	-	-	16,000	-	-	16,000
Legacies	15,083	-	-	15,083	-	-	-	-
Charitable funds*	-	-	-	5,052	-	-	-	3,606
Building and Maintenance funds	-	-	-	1,090	-	-	-	70,803
(Middle Street)	-	-	-	-	-	-	-	-
	27,980	-	-	6,142	31,969	-	-	74,409
				34,122				106,378

* 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**

4 INVESTMENT INCOME

INVESTMENT INCOME										
	2023				2022				Total Funds 2023	Total Funds 2022
	Unrestricted Funds	Designated Funds	Permanent Endowed Funds	Restricted Funds	Unrestricted Funds	Designated Funds	Permanent Endowed Funds	Restricted Funds	Unrestricted Funds	Restricted Funds
	£	£	£	£	£	£	£	£	£	£
Interest on deposits	2,768	-	-	-	2,768	-	-	1	293	-
	2,768	-	-	-	2,768	-	-	1	293	-

5 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

CHARITABLE ACTIVITIES	2023					2022					Total Funds 2022 £
	Unrestricted Funds £	Designated Funds £	Permanent Endowed Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Designated Funds £	Permanent Endowed Funds £	Restricted Funds £		
Subscriptions (net)	59,256	-	-	-	59,256	59,098	-	-	-	59,098	
Income tax recoverable	10,000	-	-	-	10,000	12,500	-	-	-	12,500	
Funerals and tombstones	-	73,354	-	-	73,354	12,725	80,703	-	-	93,428	
Funeral expenses scheme	-	-	-	31,300	31,300	-	-	-	13,266	13,266	
Shofar income	1,701	-	-	-	1,701	1,370	-	-	-	1,370	
Functions and other income	6,930	-	-	-	6,930	1,457	-	-	-	1,457	
	77,887	73,354	-	31,300	182,541	87,150	80,703	-	13,266	181,119	

6 COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

BY ACTIVITY TYPE	2023				Total Funds 2023 £	2022				Total Funds 2022 £
	Unrestricted Funds £	Designated Funds £	Permanent Endowed Funds £	Restricted Funds £		Unrestricted Funds £	Designated Funds £	Permanent Endowed Funds £	Restricted Funds £	
Rabbinic salaries and expenses (including travel and motor)	53,235	-	-	-	53,235	51,213	-	-	-	51,213
Charitable donations	-	-	-	5,052	5,052	-	-	-	3,606	3,606
Education	142	-	-	-	142	-	-	-	-	-
Funerals and tombstones	-	16,009	-	-	16,009	-	29,067	-	-	29,067
Funeral expenses scheme	-	-	-	29,400	29,400	-	-	-	23,550	23,550
Functions costs	6,113	-	-	-	6,113	1,364	-	-	-	1,364
Hall hire	-	-	-	-	-	5,215	-	-	-	5,215
Books and religious items	940	-	-	-	940	120	-	-	-	120
Kiddush and kitchen	6,350	-	-	-	6,350	2,334	-	-	-	2,334
	66,780	16,009	-	34,452	117,241	60,246	29,067	-	27,156	116,469

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

OTHER COSTS	2023				2022				Total Funds
	Unrestricted Funds	Designated Funds	Permanent Funds	Total Funds	Unrestricted Funds	Designated Funds	Permanent Funds	Total Funds	
	£	£	£	£	£	£	£	£	
Caretakers' salaries	26,728	10,636	-	37,364	16,718	-	-	16,718	
Lighting and heating	1,749	3,197	-	15,588	4,296	1,021	-	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	-	1,851	2,888	636	-	3,812	
Repairs and maintenance	1,209	21,645	-	37,019	1,099	25,414	-	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	-	-	3,275	1,931	-	-	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	-	-	16,672	150	-	-	150	
Cleaning	1,009	1,070	-	2,079	90	560	-	650	
Other items	3,177	9	-	3,192	1,097	19	-	1,116	
	103,740	37,922	-	183,725	106,817	38,220	-	159,209	

Depreciation	audit
Auditors' remuneration	accountancy

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
Social security costs
Pension costs

	2023 £	2022 £
	101,575	85,405
	1,158	1,326
	1,401	1,376
	<u>104,134</u>	<u>88,107</u>

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

	2022 No	2021 No
	6	6

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
(restated)

Additions

At 31 December 2023

Depreciation:

Balance brought forward
1 January 2023

Charge for year

At 31 December 2023

Net book value at
31 December 2023

Net book value at
31 December 2022
(restated)

	Fixtures, fittings and equipment £	Freehold redevelopment New Church Road £	Freehold improvements £	Leasehold land £	Total £
	38,881	10,001,196	109,751	165,500	10,315,328
	2,016	965,806	-	-	967,822
	<u>40,897</u>	<u>10,967,002</u>	<u>109,751</u>	<u>165,500</u>	<u>11,283,150</u>
	38,881	-	109,751	13,454	162,086
	84	-	-	828	912
	<u>38,965</u>	<u>-</u>	<u>109,751</u>	<u>14,282</u>	<u>162,998</u>
	1,932	10,967,002	-	151,218	11,120,152
	-	10,001,196	-	152,046	10,153,242

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

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

13 INVESTMENTS

National Savings Bonds (at market value)
National Savings Bonds (at cost)

14 DEBTORS

Income tax recoverable
VAT recoverable
Sundry debtors

These amounts are all due within one year

**15 CREDITORS-AMOUNTS FALLING DUE
WITHIN ONE YEAR**

Bank loan
Sundry creditors and accruals
Subscriptions in advance

**16 CREDITORS-AMOUNTS FALLING DUE
AFTER MORE THAN ONE YEAR**

Bank loan

17 RESTRICTED FUNDS

Funeral expenses
trust fund
Middle Street - building
and maintenance fund
Futures and New Church Road -
redevelopment fund
Other charitable funds
R Lewis education fund
P Conway memorial lecture fund

Total Funds 2023 £	Total Funds 2022 £
20,000	20,000

20,000	20,000
--------	--------

2023 £	2022 £
48,977	38,977
225,101	284,335
3,308	122,997
277,386	446,309

2023 £	2022 £
10,000	10,000
394,938	474,915
2,472	5,086
407,410	490,001

2023 £	2022 £
22,500	32,500

	2023		2022	
	Balance b/f 1/1/23	Incoming £	Outgoing including transfers £	Balance c/f 31/12/22 (restated) £
	£	£	£	£
	170,584	31,300	(33,504)	184,972
	56,631	1,090	(26,809)	-
	9,998,660	965,807	(15,254)	4,995,952
	1,829	5,052	(5,052)	1,829
	3,274	-	-	3,274
	1,000	-	-	1,000
	10,231,978	1,003,249	(80,619)	5,187,027
				5,090,383
				(45,432)
				10,231,978

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

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

Henrietta Cohen trust fund

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

INCOME AND EXPENDITURE

		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	
		181,590		160,316
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	-		-	
		180,382		167,063
NET INCOMING / (OUTGOING) RESOURCES		1,208		(6,747)