

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

England & Wales · Charity number 1149342

Details

Other names B&HPS;

Status Registered

Legal form Charitable company

Company number [08098379](#)

Registered 2012-10-16

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

Contact

Address 6 Lansdowne Road
Hove
BN3 1FF

Phone 01273737223

Email info@bhps-online.org

Website www.bhps-online.org

Activities

Objects: THE OBJECTS OF THE COMPANY ARE FOR THE PUBLIC BENEFIT:(1) THE ADVANCEMENT OF LIBERAL AND PROGRESSIVE JUDAISM; AND (2) THE ADVANCEMENT OF RELIGIOUS AND RACIAL HARMONY, INCLUDING BUT NOT LIMITED TO PROMOTING INTER-FAITH ACTIVITIES.

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

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities
- **Who:** The General Public/mankind

Geography

- Brighton And Hove
- East Sussex
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£144,814	£158,813	-	-
2024-03-31	£185,501	£146,843	-	-
2023-03-31	£105,900	£128,703	-	-
2022-03-31	£94,782	£104,303	-	-
2021-03-31	£100,047	£110,156	-	-

Trustees

Name	Role	Appointed
Alan Frank Rosenbach		2025-07-27
Graeme David Butler		2022-07-06
Janet Bray		2025-02-11
Karen Katz		2015-07-29
LOUISE MORDECAI		2012-09-25
Levi Oliver Campbell		2022-07-06
MARTIN WINSTONE		2013-01-24
Michael John Regan		2014-06-13
Pamela Louise Hartog		2025-07-27
Ruth Vanessa Cohen Segal		2025-07-27
SANDRA ANNE WALKER		2012-09-25

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

England & Wales - Charity number 1149342

Accounts

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

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

COMPANY NUMBER	08098379
REGISTERED CHARITY NUMBER	1149342

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

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BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

CHARITY INFORMATION

BOARD OF DIRECTORS (TRUSTEES)

	Appointed	Resigned
Michael Austin		09.07.24
Janet Bray	11.02.25	
Graeme Butler		
Levi Campbell		
Pamela Hartog		09.07.24
Karen Katz		
Benita Matofska		
Louise Mordecai		
Esther Polden		
Michael Regan		
Sandra Walker		
Martin Winstone		

All Trustees served throughout the year unless otherwise indicated.

MINISTERS

Rabbi Gabriel Kanter-Webber
Rabbi Emeritus Elizabeth Tikvah Sarah

ADDRESS

6 Lansdowne Road
Hove
East Sussex
BN3 1FF

CHARITY COMMISSION NUMBER 1149342

INDEPENDENT EXAMINER

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

BANKERS

HSBC Bank Plc
Burgess Hill, West Sussex

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

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

The Board of Trustees who are also directors of the Company, present their report and the financial statements for the year ended 31 March 2025.

OBJECTIVES AND ACTIVITIES

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

- (1) the advancement of Liberal and Progressive Judaism; and
- (2) the advancement of religious and racial harmony, including but not limited to promoting inter-faith activities.

The Company has the following powers, which may be exercised only in promoting the Objects

- to provide and maintain a place of worship and appropriate spiritual leadership;
- to conduct Jewish services;
- to provide appropriate religious education for Members and their children;
- to be a member of the Union of Liberal and Progressive Synagogues (Liberal Judaism), to support its aims, and to provide facilities for the instruction of proselytes under its rules;
- to solemnize circumcisions, baby blessings, Bar/Bat-Mitzvah, Kabbalat Torah, marriages, civil partnerships, mixed-faith blessings, burials and cremations for the Members;
- to perform such other religious, social and charitable activities as the Trustees shall determine;
- in advancing religious and racial harmony;
- to play an active role in the life of the wider community as well as of the Jewish community;
- to further the understanding of Jewish culture and observance for the benefit of the wider community; and
- to facilitate and encourage interfaith and intercultural exchange;

ACHIEVEMENTS AND PERFORMANCE

The Charitable Company's achievements included religious services every week and for most Jewish festivals, the provision of services to solemnise life cycle events within liberal and progressive Judaism, the provision of pastoral care and welfare care for congregants, religious education for children and adults, visits to those in need, social activities for the elderly and for those in need, a weekly open day for socialising aimed at the elderly and the collection of donations for distribution to other charities. The Charitable Company also carried out interfaith and outreach activities.

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

FUTURE PLANS

The Trustees' aim is for the Charitable Company to continue to provide services and care as stated above. There will continue to be a particular emphasis on pastoral care, with a focused approach to volunteering with a view to helping and supporting the congregation and wider community. Religious services and religious education will be provided by video and digital links, as well as physically whilst the Synagogue is open to congregants. Trustee meetings and committee meetings will take place both digitally and physically.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

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

FUTURE PLANS (CONTD)

The Trustees have prepared a budget for the ensuing year and anticipate a deficit due to increased expenses (principally energy costs).

The Trustees consider the position to be manageable in the medium term and are keeping projections under constant review.

FINANCIAL REVIEW

The Charity's financial statements are set out on pages 6 to 12. During the year under review the Charity had a deficit of £13,999. At the year end the Charity had Unrestricted Funds of £371,883 and Restricted Funds of £128,055. The Charity's funds held in bank and cash balances amounted to £48,217. Reserves are held to meet capital expenditure and for the furtherance of the Charity's objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charitable Company is a company limited by guarantee, not having a share capital. It is registered with the Charity Commission for England and Wales and is governed by its constitutional document the Memorandum and Articles of Association dated 8th June 2012.

The Charity is managed by a Board of Trustees (Directors). Under the Articles of Association, the Directors/Trustees comprise the trustees from time to time of an Unincorporated Charity known as Liberal and Progressive Synagogue B&H (also a registered charity, registration number 1046457) and up to two persons appointed as Directors/Trustees by the Board.

The method of appointment of trustees of the aforementioned Unincorporated Charity is set out in the latter's constitution and takes place by way of elections at the Annual General Meeting of the Unincorporated Charity's members.

Such trustees must also be members of the Unincorporated Charity. Up to two persons appointed as Directors/Trustees by the Board are appointed by ordinary resolution of the Board (the latter do not have to be members of the Unincorporated Charity). With regard to recruitment of Trustees: Notices of vacancies are placed in the Charity's newsletter and online bulletins, and the Board encourages members of the Unincorporated Charity to put themselves forward for election.

Meetings of the Board of Trustees take place monthly.

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

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

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

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

REFERENCE AND ADMINISTRATIVE DETAILS

Name of Charity: Brighton and Hove Progressive Synagogue (also sometimes referred to as BHPS)

Registered Charity Number: 1149342 in England and Wales
Company Registration Number: 08098379

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

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

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

The Charity did not have any corporate trustees.

None of the Trustees held property belonging to the Charity

STATEMENTS OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are Directors of Brighton and Hove Progressive Synagogue for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the Charitable Company and the incoming resources and application of the resources, including the net income or expenditure of the Charitable Company for the year. In preparing these financial statements, the Trustees are required to:

Select suitable accounting policies and then apply them consistently
Observe the method and principles in the Charities SORP
Make judgements and estimates that are reasonable and prudent
State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements

Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

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

SMALL COMPANIES PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:



Louise Mordecai - Chair

Date 7 July 2025

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

**Independent Examiner's Report to the Trustees of Brighton and Hove Progressive
Synagogue Charitable Company
For the Year Ended 31st March 2025**

I report on the financial statements of the company for the year ended 31 March 2025, which are set out on pages 6 to 12.

Respective responsibilities of Trustees and Examiner

The Trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to :

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of any explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:-

(1) Which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006.
- to prepare financial statements which accord with the accounting records, comply with the accounting requirements of sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 effective date of 1 January 2019)

have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed



Date 16/7/25

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

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

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

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES	4				
From Generated Funds		110,421	1,000	111,421	157,385
From Charitable Activities		33,393	-	33,393	28,116
		143,814	1,000	144,814	185,501
RESOURCES EXPENDED	5				
Direct Charitable Expenditure					
Rabbinic costs and expenses		56,447	-	56,447	53,438
Education costs		7,887	-	7,887	6,524
Premises costs		44,855	4,776	49,631	48,635
Administration costs		44,848	-	44,848	38,246
Other capital costs		-	-	-	-
		154,037	4,776	158,813	146,843
Net Incoming/Outgoing Resources before Transfers		(10,223)	(3,776)	(13,999)	38,658
Funds brought forward 1 April 2024		382,106	131,831	513,937	475,279
Funds carried forward 31 March 2025		371,883	128,055	499,938	513,937

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE
 COMPANY NUMBER 08098379

STATEMENT OF FINANCIAL POSITION AT 31 MARCH 2025

	Notes	31 March 2025 £	31 March 2024 £
FIXED ASSETS			
Tangible Fixed Assets	7	<u>456,372</u>	<u>468,716</u>
CURRENT ASSETS			
Debtors and prepayments	8	3,264	3,105
Cash at bank and in hand	9	<u>48,217</u>	<u>47,734</u>
		<u>51,481</u>	<u>50,839</u>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	10	<u>7,915</u>	<u>5,618</u>
		<u>499,938</u>	<u>513,937</u>
NET ASSETS		<u>499,938</u>	<u>513,937</u>
MEMBERS FUNDS			
Unrestricted funds	11	371,883	382,106
Restricted funds	11	<u>128,055</u>	<u>131,831</u>
		<u>499,938</u>	<u>513,937</u>

In approving these financial statements as Directors of the company we hereby confirm:

For the year ended 31 March 2025 the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

Directors' responsibilities:

The directors acknowledge their responsibilities for complying with the requirements of Sections 386 and 387 of the Companies Act 2006 in respect to accounting records and the preparation of financial statements

These accounts have been prepared in accordance with the requirements of Sections 394 and 395 of the Companies Act 2006 so far as they are applicable to the company.

The financial statements were approved by the Board of Trustees and signed on its behalf by

Louise Mordecai

Louise Mordecai - Chair

Dated:

7 July 2025

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

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

1. STATUTORY INFORMATION

Brighton and Hove Progressive Synagogue is a charity registered in England and Wales, limited by guarantee. The Charity's registered number and address can be found on the Company Information page.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the provision of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", The Charities SORP (FRS 102) (effective January 2019) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Accounting basis of preparation and standards

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

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

Going concern

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

Recognition of incoming resources

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

Grants and donations

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

Donations and legacies

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

Investment Income

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

Expenditure and liabilities

Liability recognition

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

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Land	0% per annum
Buildings	2% per annum straight line
Fixtures & fittings	10% per annum straight line
Office Equipment	25% per annum straight line

Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amount payable by the Charity to the fund in respect of the year.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
 CHARITABLE COMPANY LIMITED BY GUARANTEE

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

4. Incoming Resources	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Voluntary Income - Donations and gifts				
Donations - general	109,501	-	109,501	155,828
Yahrzeits	920	-	920	1,557
Naomi Aylott - Book Fund	-	1,000	1,000	-
Grants/donations for Capital items	-	-	-	-
	110,421	1,000	111,421	157,385
Activities for generating funds				
Non-member funerals	9,525	-	9,525	10,350
Employer's Allowance	4,761	-	4,761	4,340
Judaica sales	588	-	588	515
Weddings/Blessings	1,803	-	1,803	850
High Holy Day Income	1,485	-	1,485	1,365
Seder	1,720	-	1,720	1,800
Other	12,666	-	12,666	8,386
Investment Income	-	-	-	-
Interest on deposits	845	-	845	510
	33,393	-	33,393	28,116
Total	143,814	1,000	144,814	185,501

5. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Expended - Charitable Activities				
Rabbi's Salary, Pension and Expenses	56,447	-	56,447	53,438
Religion School Salaries and Expenses	7,887	-	7,887	6,524
Office Salaries	967	-	967	-
Light and Heat	6,730	-	6,730	11,888
General Insurance	8,437	-	8,437	7,822
Travel	483	-	483	506
Catering	4,731	-	4,731	5,248
Office Expenses	3,445	-	3,445	2,844
Cleaning	5,295	-	5,295	4,756
Security	9,429	-	9,429	5,181
Telephone and Web Hosting	3,396	-	3,396	2,773
Printing, Stationery and Postage	1,447	-	1,447	1,016
Repairs and Maintenance	11,893	-	11,893	8,633
Liberal Judaism - Affiliation Fees	18,090	-	18,090	17,407
Bank Charges	148	-	148	111
Other Costs	2,044	-	2,044	1,738
Depreciation	11,842	4,776	16,618	15,668
	152,711	4,776	157,487	145,553
Governance Costs				
Independent Examination Fees	1,326	-	1,326	1,290
	1,326	-	1,326	1,290
	154,037	4,776	158,813	146,843

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
 CHARITABLE COMPANY LIMITED BY GUARANTEE

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

8. Employees and Directors

Staff Costs	2025 £	2024 £
Salaries	51,766	46,412
Social Security Costs	4,846	4,373
Pension Cost	4,360	4,054
	60,972	54,839

The average number of full-time employees during the year was 1. (2024: 1).

The Pension Cost relates to the Rabbi and for the Defined Contribution Scheme.

During the year, no employee received emoluments of more than £80,000 (2024: £80,000).

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

7. Fixed Assets

Tangible Fixed Assets

	Land £	Building £	Fixtures £	Office Equipment £	Total £
Cost/valuation At 1 April 2024	100,000	425,000	47,294	15,535	587,829
Additions	-	-	-	4,274	4,274
	100,000	425,000	47,294	19,809	592,103
Disposals/Grants/donations received	-	-	-	3,594	3,594
At 31 March 2025	100,000	425,000	47,294	16,215	588,509
Depreciation At 1 April 2024	-	68,000	40,522	10,591	119,113
Charge for the year	-	8,500	4,769	3,349	16,618
	-	76,500	45,291	13,940	136,731
Disposals	-	-	-	3,594	3,594
At 31st March 2025	-	76,500	45,291	10,346	132,137
Net book value At 31 March 2025	100,000	348,500	2,003	5,869	456,372
At 31 March 2024	100,000	357,000	6,772	4,944	468,716

On 31 March 2016 the Land & Buildings were valued by Fude Commercial Ltd at £525,000. In the opinion of the Directors this valuation remains appropriate and no changes are considered necessary.

8. Debtors and Prepayments

	31 March 2025 £	31 March 2024 £
Postage stamps	329	300
Prepayments	2,936	2,805
	3,264	3,105

9. Cash at Bank

	Unrestricted Funds	Restricted Funds	Total Funds Funds	Total Funds
	31 March 2025 £	31 March 2025 £	31 March 2025 £	31 March 2024 £
Cash at Bank and in Hand				
Current and deposit accounts	46,869	1,200	47,869	47,135
Cash in hand	348	-	348	599
	47,017	1,200	48,217	47,734

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
 CHARITABLE COMPANY LIMITED BY GUARANTEE

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

10. Creditors: Amounts falling due within one year

	31 March 2025	31 March 2024
	£	£
PAYE and National Insurance	1,165	1,133
Accruals	6,750	4,485
	<u>7,915</u>	<u>5,618</u>

11. Statement of Funds

	Balance at 1 April 2024	Incoming Resources	Outgoing Resources	Carried Forward 31 March 2025
	£	£	£	£
Designated funds				
Synagogue capital project	208,671	-	4,624	204,047
General Funds	173,435	143,814	149,413	167,836
Total unrestricted funds	<u>382,106</u>	<u>143,814</u>	<u>154,037</u>	<u>371,883</u>
Restricted Funds				
Synagogue capital project	131,631	-	4,776	126,855
Rabbi Rich - book fund	200	-	-	200
Naomi Aylott - book fund	-	1,000	-	1,000
	<u>131,831</u>	<u>1,000</u>	<u>4,776</u>	<u>128,055</u>
Total Funds	<u>513,937</u>	<u>144,814</u>	<u>158,813</u>	<u>499,938</u>

The Designated and Restricted funds are principally designed to meet capital expenditure.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

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

12. Contingent Liabilities

The Charity has a contingent liability to repay to Liberal Judaism the donation received from that Charity of £200,000 in the unlikely event that the Synagogue is disbanded.

13. Related Party Transactions

During the year ended 31 March 2025 the company received donations in the sum of £103,462 from the Liberal and Progressive Synagogue B & H, its Parent Entity. (2024 £141,942).

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

14. Ultimate Parent

The company regards the Liberal and Progressive Synagogue B & H a registered charity (Charity Registration Number 1046457) as its ultimate Parent Entity.

Liberal and Progressive Synagogue B & H's address is 6 Lansdowne Road, Hove, East Sussex, BN3 1FF and its principal purposes and activities are aligned with those of this Charity. The Trustees of the Parent Entity are also Trustees (Directors) of this Charity.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

England & Wales - Charity number 1149342

Accounts

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

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

COMPANY NUMBER	08098379
REGISTERED CHARITY NUMBER	1149342

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

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BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

CHARITY INFORMATION

BOARD OF DIRECTORS (TRUSTEES)

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

All Trustees served throughout the year unless otherwise indicated.

MINISTERS

Rabbi Gabriel Kanter-Webber
Rabbi Emeritus Elizabeth Tikvah Sarah

ADDRESS

6 Lansdowne Road
Hove
East Sussex
BN3 1FF

CHARITY COMMISSION NUMBER 1149342

INDEPENDENT EXAMINER

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

BANKERS

HSBC Bank Plc
Burgess Hill, West Sussex

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

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

The Board of Trustees who are also directors of the Company, present their report and the financial statements for the year ended 31 March 2024.

OBJECTIVES AND ACTIVITIES

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

- (1) the advancement of Liberal and Progressive Judaism, and
- (2) the advancement of religious and racial harmony, including but not limited to promoting inter-faith activities.

The Company has the following powers, which may be exercised only in promoting the Objects:

to provide and maintain a place of worship and appropriate spiritual leadership;

to conduct Jewish services;

to provide appropriate religious education for Members and their children;

to be a member of the Union of Liberal and Progressive Synagogues (Liberal

Judaism), to support its aims, and to provide facilities for the instruction of

proselytes under its rules;

to solemnize circumcisions, baby blessings, Bar/Bat-Mitzvah, Kabbalat Torah,

marriages, civil partnerships, mixed-faith blessings, burials and cremations for the Members;

to perform such other religious, social and charitable activities as the Trustees shall

determine;

in advancing religious and racial harmony;

to play an active role in the life of the wider community as well as of the Jewish community;

to further the understanding of Jewish culture and observance for the benefit of the wider

community; and

to facilitate and encourage interfaith and intercultural exchange;

ACHIEVEMENTS AND PERFORMANCE

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

The Charitable Company also carried out interfaith and outreach activities.

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

FUTURE PLANS

The Trustees' aim is for the Charitable Company to continue to provide services and care as stated above.

There will continue to be a particular emphasis on pastoral care, with a focused approach to volunteering with a view to helping and supporting the congregation and wider community. Religious services and religious education will be provided by video and digital links, as well as physically whilst the Synagogue is open to congregants.

Trustee meetings and committee meetings will take place both digitally and physically.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

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

FUTURE PLANS (CONTD)

The Trustees have prepared a budget for the ensuing year and anticipate a deficit due to increased expenses (principally energy costs).

The Trustees consider the position to be manageable in the medium term and are keeping projections under constant review.

FINANCIAL REVIEW

The Charity's financial statements are set out on pages 6 to 12.

At the year end the Charity had Unrestricted Funds of £382,106 and Restricted Funds of £131,831. The Charity's funds held in bank and cash balances was £47,734. Reserves are held to meet capital expenditure and for the furtherance of the Charity's objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charitable Company is a company limited by guarantee, not having a share capital. It is registered with the Charity Commission for England and Wales and is governed by its constitutional document the Memorandum and Articles of Association dated 8th June 2012.

The Charity is managed by a Board of Trustees (Directors). Under the Articles of Association, the Directors/Trustees comprise the trustees from time to time of an Unincorporated Charity known as Liberal and Progressive Synagogue B&H (also a registered charity, registration number 1046457) and up to two persons appointed as Directors/Trustees by the Board.

The method of appointment of trustees of the aforementioned Unincorporated Charity is set out in the latter's constitution and takes place by way of elections at the Annual General Meeting of the Unincorporated Charity's members.

Such trustees must also be members of the Unincorporated Charity. Up to two persons appointed as Directors/Trustees by the Board are appointed by ordinary resolution of the Board (the latter do not have to be members of the Unincorporated Charity). With regard to recruitment of Trustees: Notices of vacancies are placed in the Charity's newsletter and online bulletins, and the Board encourages members of the Unincorporated Charity to put themselves forward for election.

Meetings of the Board of Trustees take place monthly.

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

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

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

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

REFERENCE AND ADMINISTRATIVE DETAILS

Name of Charity: Brighton and Hove Progressive Synagogue (also sometimes referred to as BHPS)

Registered Charity Number: 1149342 in England and Wales
Company Registration Number: 08098379

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

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

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

The Charity did not have any corporate trustees.

None of the Trustees held property belonging to the Charity.

STATEMENTS OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are Directors of Brighton and Hove Progressive Synagogue for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the Charitable Company and the incoming resources and application of the resources, including the net income or expenditure of the Charitable Company for the year. In preparing these financial statements, the Trustees are required to:

Select suitable accounting policies and then apply them consistently
Observe the method and principles in the Charities SORP
Make judgements and estimates that are reasonable and prudent
State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements

Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

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

SMALL COMPANIES PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:



Louise Mordecai - Chair

Date 26 June 2024

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

**Independent Examiner's Report to the Trustees of Brighton and Hove Progressive
Synagogue Charitable Company
For the Year Ended 31st March 2024**

I report on the financial statements of the company for the year ended 31 March 2024, which are set out on pages 6 to 12.

Respective responsibilities of Trustees and Examiner

The Trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of any explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention -

(1) Which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
- to prepare financial statements which accord with the accounting records, comply with the accounting requirements of sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 effective date of 1 January 2019)

have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed



Date

27/6/24

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

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

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

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOMING RESOURCES	4				
From Generated Funds		157,385	-	157,385	94,650
From Charitable Activities		28,116	-	28,116	11,250
		185,501	-	185,501	105,900
RESOURCES EXPENDED	5				
Direct Charitable Expenditure					
Rabbinic costs and expenses		53,438	-	53,438	46,569
Education costs		6,524	-	6,524	2,935
Premises costs		43,878	4,757	48,635	35,034
Administration costs		38,194	52	38,246	41,455
Other capital costs		-	-	-	2,710
		142,034	4,809	146,843	128,703
Net Incoming/Outgoing Resources before Transfers		43,467	(4,809)	38,658	(22,803)
Funds brought forward 1 April 2023		338,639	136,640	475,279	498,082
Funds carried forward 31 March 2024		382,106	131,831	513,937	475,279

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE
 COMPANY NUMBER 08098379

STATEMENT OF FINANCIAL POSITION AT 31 MARCH 2024

	Notes	31 March 2024 £	31 March 2023 £
FIXED ASSETS			
Tangible Fixed Assets	7	<u>468,716</u>	<u>478,888</u>
CURRENT ASSETS			
Debtors and prepayments	8	3,105	1,107
Cash at bank and in hand	9	<u>47,734</u>	<u>2,470</u>
		<u>50,839</u>	<u>3,577</u>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	10	<u>5,618</u>	<u>7,186</u>
		<u>513,937</u>	<u>475,279</u>
NET ASSETS		<u>513,937</u>	<u>475,279</u>
MEMBERS FUNDS			
Unrestricted funds	11	382,106	338,639
Restricted funds	11	<u>131,831</u>	<u>136,640</u>
		<u>513,937</u>	<u>475,279</u>

In approving these financial statements as Directors of the company we hereby confirm.

For the year ended 31 March 2024 the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

Directors' responsibilities:

The directors acknowledge their responsibilities for complying with the requirements of Sections 386 and 387 of the Companies Act 2006 in respect to accounting records and the preparation of financial statements.

These accounts have been prepared in accordance with the requirements of Sections 394 and 395 of the Companies Act 2006 so far as they are applicable to the company.

The financial statements were approved by the Board of Trustees and signed on its behalf by

Louise Mordecai

Louise Mordecai - Chair

Dated: *26 June 2024*

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

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

1. STATUTORY INFORMATION

Brighton and Hove Progressive Synagogue is a charity registered in England and Wales, limited by guarantee. The Charity's registered number and address can be found on the Company Information page.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the provision of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", The Charities SORP (FRS 102) (effective January 2019) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Accounting basis of preparation and standards

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

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

Going concern

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

Recognition of incoming resources

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

Grants and donations

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

Donations and legacies

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

Investment Income

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

Expenditure and liabilities

Liability recognition

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

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Land	0% per annum
Buildings	2% per annum straight line
Fixtures & fittings	10% per annum straight line
Office Equipment	25% per annum straight line

Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amount payable by the Charity to the fund in respect of the year.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

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

4. Incoming Resources	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Voluntary Income - Donations and gifts				
Donations - general	155,828	-	155,828	90,170
Yahrzeits	1,557	-	1,557	1,770
Grants/donations for Capital items	-	-	-	2,710
	157,385	-	157,385	94,650
Activities for generating funds				
Non-member funerals	10,350	-	10,350	2,749
Employer's Allowance	4,340	-	4,340	2,492
Judaica sales	515	-	515	618
Weddings/Blessings	850	-	850	350
High Holy Day Income	1,365	-	1,365	1,585
Seder	1,800	-	1,800	1,320
Other	8,386	-	8,386	2,136
Investment Income				
Interest on deposits	510	-	510	-
	28,116	-	28,116	11,250
Total	185,501	-	185,501	105,900

5. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Expended - Charitable Activities				
Rabbi's Salary, Pension and Expenses	53,438	-	53,438	33,269
External Rabbinical Support	-	-	-	13,300
Religion School Salaries and Expenses	6,524	-	6,524	2,935
Light and Heat	11,888	-	11,888	6,157
General Insurance	7,822	-	7,822	8,096
Travel	506	-	506	652
Catering	5,248	-	5,248	4,871
Office Expenses	2,844	-	2,844	3,451
Cleaning	4,756	-	4,756	3,794
Security	5,181	-	5,181	-
Telephone and Web Hosting	2,773	-	2,773	2,519
Printing, Stationery and Postage	1,016	-	1,016	1,682
Repairs and Maintenance	8,633	-	8,633	10,151
Non-member Funeral Expenses	-	-	-	696
Liberal Judaism - Affiliation Fees	17,407	-	17,407	17,060
Bank Charges	111	-	111	168
Other Costs	1,686	52	1,738	785
Depreciation	10,911	4,757	15,668	14,781
Capital grants/donations expended	-	-	-	2,710
	140,744	4,809	145,553	127,077
Governance Costs				
Independent Examination Fees	1,290	-	1,290	1,626
	1,290	-	1,290	1,626
	142,034	4,809	146,843	128,703

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
 CHARITABLE COMPANY LIMITED BY GUARANTEE

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

6. Employees and Directors

Staff Costs	2024	2023
	£	£
Salaries	46,412	26,091
Social Security Costs	4,373	2,492
Pension Cost	4,054	2,364
	54,839	30,947

The average number of full-time employees during the year was 1. (2023 : 1).

The Pension Cost relates to the Rabbi and for the Defined Contribution Scheme.

During the year, no employee received emoluments of more than £60,000 (2023: £60,000)

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

7. Fixed Assets

Tangible Fixed Assets

	Land	Building	Fixtures	Office	Total
	£	£	£	Equipment	£
				£	
Cost/valuation					
At 1 April 2023	100,000	425,000	46,238	11,095	582,333
Additions	-	-	1,056	4,440	5,496
	100,000	425,000	47,294	15,535	587,829
Grants/donations received	-	-	-	-	-
At 31 March 2024	100,000	425,000	47,294	15,535	587,829
Depreciation					
At 1 April 2023	-	59,500	35,789	8,156	103,445
Charge for the year	-	8,500	4,733	2,435	15,668
At 31 March 2024	-	68,000	40,522	10,591	119,113
Net book value					
At 31 March 2024	100,000	357,000	6,772	4,944	468,716
At 31 March 2023	100,000	365,500	10,449	2,939	478,888

On 31 March 2016 the Land & Buildings were valued by Flude Commercial Ltd at £525,000. In the opinion of the Directors this valuation remains appropriate and no changes are considered necessary.

8. Debtors and Prepayments

	31 March	31 March
	2024	2023
	£	£
Postage stamps	300	273
Prepayments	2,805	834
	3,105	1,107

9. Cash at Bank

	31 March	31 March
	2024	2023
	£	£
Cash at Bank and in Hand		
Current and deposit accounts	47,135	2,095
Cash in hand	599	375
	47,734	2,470

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
 CHARITABLE COMPANY LIMITED BY GUARANTEE

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

10. Creditors: Amounts falling due within one year	31 March 2024	31 March 2023
	£	£
PAYE and National Insurance	1,133	1,024
Accruals	4,485	6,162
	<u>5,618</u>	<u>7,186</u>

11. Statement of Funds

	Balance at 1 April 2023	Incoming Resources	Outgoing Resources	Carried Forward 31 March 2024
	£	£	£	£
Designated funds				
Synagogue capital project	213,287	-	4,616	208,671
General Funds	125,352	185,501	137,418	173,435
Total unrestricted funds	<u>338,639</u>	<u>185,501</u>	<u>142,034</u>	<u>382,106</u>
Restricted Funds				
Synagogue capital project	136,388	-	4,757	131,631
Rabbi Rich Book Fund	200	-	-	200
Mitzvah Day	52	-	52	-
	<u>136,640</u>	<u>-</u>	<u>4,809</u>	<u>131,831</u>
Total Funds	<u>475,279</u>	<u>185,501</u>	<u>146,843</u>	<u>513,937</u>

The Designated and Restricted funds are principally designed to meet capital expenditure.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

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

12. Contingent Liabilities

The Charity has a contingent liability to repay to Liberal Judaism the donation received from that Charity of £200,000 in the unlikely event that the Synagogue is disbanded.

13. Related Party Transactions

During the year ended 31 March 2024 the company received donations in the sum of £141,942 from the Liberal and Progressive Synagogue B & H, its Parent Entity. (2023 £89,351)

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

14. Ultimate Parent

The company regards the Liberal and Progressive Synagogue B & H a registered charity (Charity Registration Number 1046457) as its ultimate Parent Entity

Liberal and Progressive Synagogue B & H's address is 6 Lansdowne Road, Hove, East Sussex, BN3 1FF and its principal purposes and activities are aligned with those of this Charity. The Trustees of the Parent Entity are also Trustees (Directors) of this Charity.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

England & Wales - Charity number 1149342

Accounts

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

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

COMPANY NUMBER	08098379
REGISTERED CHARITY NUMBER	1149342

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

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BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

CHARITY INFORMATION

BOARD OF DIRECTORS (TRUSTEES)

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

All Trustees served throughout the year unless otherwise indicated.

MINISTER

Rabbi Gabriel Kanter-Webber
Rabbi Emeritus Elizabeth Tikvah Sarah

ADDRESS

6 Lansdowne Road
Hove
East Sussex
BN3 1FF

CHARITY COMMISSION NUMBER 1149342

INDEPENDENT EXAMINER

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

BANKERS

HSBC Bank Plc
Burgess Hill, West Sussex

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

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

The Board of Trustees who are also directors of the Company, present their report and the financial statements for the year ended 31 March 2023.

OBJECTIVES AND ACTIVITIES

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

- (1) the advancement of Liberal and Progressive Judaism; and
- (2) the advancement of religious and racial harmony, including but not limited to promoting inter-faith activities.

The Company has the following powers, which may be exercised only in promoting the Objects:

to provide and maintain a place of worship and appropriate spiritual leadership;
to conduct Jewish services;
to provide appropriate religious education for Members and their children;
to be a member of the Union of Liberal and Progressive Synagogues (Liberal Judaism), to support its aims, and to provide facilities for the instruction of proselytes under its rules;
to solemnize circumcisions, baby blessings, Bar/Bat-Mitzvah, Kabbalat Torah, marriages, civil partnerships, mixed-faith blessings, burials and cremations for the Members;
to perform such other religious, social and charitable activities as the Trustees shall determine;
in advancing religious and racial harmony;
to play an active role in the life of the wider community as well as of the Jewish community;
to further the understanding of Jewish culture and observance for the benefit of the wider community; and
to facilitate and encourage interfaith and intercultural exchange;

ACHIEVEMENTS AND PERFORMANCE

The Charitable Company's achievements included religious services every week and for most Jewish festivals, the provision of services to solemnise life cycle events within liberal and progressive Judaism, the provision of pastoral care and welfare care for congregants, religious education for children and adults, visits to those in need, social activities for the elderly and for those in need, a weekly open day for socialising aimed at the elderly and the collection of donations for distribution to other charities. The Charitable Company also carried out interfaith and outreach activities.

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

FUTURE PLANS

The Trustees' aim is for the Charitable Company to continue to provide services and care as stated above. There will continue to be a particular emphasis on pastoral care, with a focused approach to volunteering with a view to helping and supporting the congregation and wider community. Religious services and religious education will be provided by video and digital links, as well as physically whilst the Synagogue is open to congregants. Trustee meetings and committee meetings will take place both digitally and physically.

In August 2022, our new Rabbi commenced full time employment with us.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

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

FUTURE PLANS (CONTD)

The Trustees have prepared a budget for the ensuing year and anticipate a deficit due to increased expenses (principally energy costs).

The Trustees consider the position to be manageable in the medium term and are keeping projections under constant review.

FINANCIAL REVIEW

The Charity's financial statements are set out on pages 6 to 12.
At the year end the Charity had Unrestricted Funds of £338,639 and Restricted Funds of £136,640.
The Charity's funds held in bank and cash balances was £2,470. Reserves are held to meet capital expenditure and for the furtherance of the Charity's objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charitable Company is a company limited by guarantee, not having a share capital. It is registered with the Charity Commission for England and Wales and is governed by its constitutional document the Memorandum and Articles of Association dated 8th June 2012.

The Charity is managed by a Board of Trustees (Directors). Under the Articles of Association, the Directors/Trustees comprise the trustees from time to time of an Unincorporated Charity known as Liberal and Progressive Synagogue B&H (also a registered charity, registration number 1046457) and up to two persons appointed as Directors/Trustees by the Board.

The method of appointment of trustees of the aforementioned Unincorporated Charity is set out in the latter's constitution and takes place by way of elections at the Annual General Meeting of the Unincorporated Charity's members. Such trustees must also be members of the Unincorporated Charity. The two persons appointed as Directors/Trustees by the Board are appointed by ordinary resolution of the Board (the latter do not have to be members of the Unincorporated Charity). With regard to recruitment of Trustees: Notices of vacancies are placed in the Charity's newsletter and online bulletins, and the Board encourages members of the Unincorporated Charity to put themselves forward for election.

Meetings of the Board of Trustees take place monthly.

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

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

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

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

REFERENCE AND ADMINISTRATIVE DETAILS

Name of Charity: Brighton and Hove Progressive Synagogue (also sometimes referred to as BHPS)

Registered Charity Number: 1149342 in England and Wales
Company Registration Number: 08098379

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

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

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

The Charity did not have any corporate trustees.

None of the Trustees held property belonging to the Charity

STATEMENTS OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are Directors of Brighton and Hove Progressive Synagogue for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the Charitable Company and the incoming resources and application of the resources, including the net income or expenditure of the Charitable Company for the year. In preparing these financial statements, the Trustees are required to:

Select suitable accounting policies and then apply them consistently
Observe the method and principles in the Charities SORP
Make judgements and estimates that are reasonable and prudent
State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements

Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

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

SMALL COMPANIES PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:



Louise Mordecai - Chair

Date 13 June 2023

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

**Independent Examiner's Report to the Trustees of Brighton and Hove Progressive
Synagogue Charitable Company
For the Year Ended 31st March 2023**

I report on the financial statements of the company for the year ended 31 March 2023, which are set out on pages 6 to 12

Respective responsibilities of Trustees and Examiner

The Trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of any explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below

Independent Examiner's Statement

in connection with my examination, no matter has come to my attention -

(1) Which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
- to prepare financial statements which accord with the accounting records, comply with the accounting requirements of sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities (FRS 102 effective date of 1 January 2019)

have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed



Date

13/6/23

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

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

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

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES	4				
From Generated Funds		91,940	2,710	94,650	84,539
From Charitable Activities		11,250	-	11,250	10,243
		103,190	2,710	105,900	94,782
RESOURCES EXPENDED	5				
Direct Charitable Expenditure					
Rabbinic costs and expenses		46,569	-	46,569	40,231
Education costs		2,935	-	2,935	3,028
Premises costs		30,244	4,790	35,034	29,274
Administration costs		41,380	75	41,455	31,770
Other capital costs		-	2,710	2,710	-
		121,128	7,575	128,703	104,303
Net Outgoing Resources before Transfers		(17,938)	(4,865)	(22,803)	(9,521)
Funds brought forward 1 April 2022		356,577	141,505	498,082	507,603
Funds carried forward 31 March 2023		338,639	136,640	475,279	498,082

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE
 COMPANY NUMBER 08098379

STATEMENT OF FINANCIAL POSITION AT 31 MARCH 2023

	Notes	31 March 2023 £	31 March 2022 £
FIXED ASSETS			
Tangible Fixed Assets	7	<u>478,888</u>	<u>492,034</u>
CURRENT ASSETS			
Debtors and prepayments	8	1,107	3,202
Cash at bank and in hand	9	<u>2,470</u>	<u>8,979</u>
		<u>3,577</u>	<u>12,181</u>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	10	<u>7,186</u>	<u>6,133</u>
		<u>475,279</u>	<u>498,082</u>
NET ASSETS		<u>475,279</u>	<u>498,082</u>
MEMBERS FUNDS			
Unrestricted funds	11	338,639	356,577
Restricted funds	11	<u>136,640</u>	<u>141,505</u>
		<u>475,279</u>	<u>498,082</u>

In approving these financial statements as Directors of the company we hereby confirm

For the year ended 31 March 2023 the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476

Directors' responsibilities:

The directors acknowledge their responsibilities for complying with the requirements of Sections 386 and 387 of the Companies Act 2006 in respect to accounting records and the preparation of financial statements.

These accounts have been prepared in accordance with the requirements of Sections 394 and 395 of the Companies Act 2006 so far as they are applicable to the company

The financial statements were approved by the Board of Trustees and signed on its behalf by

Louise Mordecai

Louise Mordecai - Chair

Dated: 13.6.2023

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

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

1. STATUTORY INFORMATION

Brighton and Hove Progressive Synagogue is a charity registered in England and Wales, limited by guarantee. The Charity's registered number and address can be found on the Company Information page.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the provision of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", The Charities SORP (FRS 102) (effective January 2019) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Accounting basis of preparation and standards

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

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

Going concern

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

Recognition of incoming resources

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

Grants and donations

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

Donations and legacies

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

Investment income

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

Expenditure and liabilities

Liability recognition

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

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Land	0% per annum
Buildings	2% per annum straight line
Fixtures & fittings	10% per annum straight line
Office Equipment	25% per annum straight line

Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amount payable by the Charity to the fund in respect of the year.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

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

4. Incoming Resources	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Voluntary Income - Donations and gifts				
Donations - general	90,170	-	90,170	84,539
Yahrzeits	1,770	-	1,770	-
Grants/donations for Capital items	-	2,710	2,710	-
	91,940	2,710	94,650	84,539
Activities for generating funds				
Non-member funerals	2,749	-	2,749	3,211
Employer's Allowance	2,492	-	2,492	339
Judaica sales	618	-	618	460
Weddings/Blessings	350	-	350	850
High Holy Day Income	1,585	-	1,585	-
Seder	1,320	-	1,320	-
Other	2,136	-	2,136	5,383
Investment Income	-	-	-	-
Interest on deposits	-	-	-	-
	11,250	-	11,250	10,243
Total	103,190	2,710	105,900	94,782

5. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Expended - Charitable Activities				
Rabbi's Salary, Pension and Expenses	33,269	-	33,269	4,750
External Rabbinical Support	13,300	-	13,300	35,481
Religion School Salaries and Expenses	2,935	-	2,935	3,028
Light and Heat	6,157	-	6,157	3,057
General Insurance	8,096	-	8,096	6,498
Travel	652	-	652	463
Catering	4,871	-	4,871	1,181
Office Expenses	3,451	-	3,451	1,928
Cleaning	3,794	-	3,794	1,712
Security	-	-	-	329
Telephone and Web Hosting	2,519	-	2,519	2,524
Printing, Stationery and Postage	1,682	-	1,682	1,353
Repairs and Maintenance	10,151	-	10,151	8,039
Non-member Funeral Expenses	696	-	696	-
Liberal Judaism - Affiliation Fees	17,060	-	17,060	16,273
Bank Charges	168	-	168	110
Other Costs	710	75	785	170
Depreciation	9,991	4,790	14,781	14,395
Capital grants/donations expended	-	2,710	2,710	-
	119,502	7,575	127,077	101,291
Governance Costs				
Independent Examination Fees	1,626	-	1,626	1,230
Legal Expenses	-	-	-	1,782
	1,626	-	1,626	3,012
	121,128	7,575	128,703	104,303

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
 CHARITABLE COMPANY LIMITED BY GUARANTEE

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

6. Employees and Directors

Staff Costs	2023	2022
	£	£
Salaries	26,091	5,590
Social Security Costs	2,492	981
Pension Cost	2,364	368
	30,947	6,939

The average number of full-time employees during the year was 1. (2022 : 1).

The Pension Cost relates to the Rabbi and for the Defined Contribution Scheme.

During the year, no employee received emoluments of more than £60,000 (2022: £60,000).

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

7. Fixed Assets

Tangible Fixed Assets

	Land	Building	Fixtures	Office	Total
	£	£	£	Equipment	£
				£	
Cost/valuation					
At 1 April 2022	100,000	425,000	46,382	9,316	580,698
Additions	-	-	691	3,654	4,345
	100,000	425,000	47,073	12,970	585,043
Grants/donations received	-	-	(835)	(1,875)	(2,710)
At 31 March 2023	100,000	425,000	46,238	11,095	582,333
Depreciation					
At 1 April 2022	-	51,000	31,208	6,456	88,664
Charge for the year	-	8,500	4,581	1,700	14,781
At 31 March 2023	-	59,500	35,789	8,156	103,445
Net book value					
At 31 March 2023	100,000	365,500	10,449	2,939	478,888
At 31 March 2022	100,000	374,000	15,174	2,860	492,034

On 31 March 2016 the Land & Buildings were valued by Flude Commercial Ltd at £525,000. In the opinion of the Directors this valuation remains appropriate and no changes are considered necessary

8. Debtors and Prepayments

	31 March	31 March
	2023	2022
	£	£
Postage stamps	273	1,042
Prepayments	834	2,160
	1,107	3,202

9. Cash at Bank

	31 March	31 March
	2023	2022
	£	£
Cash at Bank and in Hand		
Current and deposit accounts	2,095	8,761
Cash in hand	375	218
	2,470	8,979

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
 CHARITABLE COMPANY LIMITED BY GUARANTEE

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

10. Creditors: Amounts falling due within one year

	31 March 2023 £	31 March 2022 £
PAYE and National Insurance	1,024	-
Accruals	6,162	6,133
	<u>7,186</u>	<u>6,133</u>

11. Statement of Funds

	Balance at 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Carried Forward 31 March 2023 £
Designated funds				
Synagogue capital project	217,917	-	4,630	213,287
General Funds	138,660	103,190	116,498	125,352
Total unrestricted funds	<u>356,577</u>	<u>103,190</u>	<u>121,128</u>	<u>338,639</u>
Restricted Funds				
Synagogue capital project	141,178	-	4,790	136,388
Rabbi Rich Book Fund	275	-	75	200
Mitzvah Day	52	-	-	52
Grants/donations for Capital items	-	2,710	2,710	-
	<u>141,505</u>	<u>2,710</u>	<u>7,575</u>	<u>136,640</u>
Total Funds	<u>498,082</u>	<u>105,900</u>	<u>128,703</u>	<u>475,279</u>

The Designated and Restricted funds are principally designed to meet capital expenditure.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

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

12. Contingent Liabilities

The Charity has a contingent liability to repay to Liberal Judaism the donation received from that Charity of £200,000 in the unlikely event that the Synagogue is disbanded.

13. Related Party Transactions

During the year ended 31 March 2023 the company received donations in the sum of £89,351 from the Liberal and Progressive Synagogue B & H, its Parent Entity (2022 £83,156).

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

14. Ultimate Parent

The company regards the Liberal and Progressive Synagogue B & H a registered charity (Charity Registration Number 1046457) as its ultimate Parent Entity.

Liberal and Progressive Synagogue B & H's address is 6 Lansdowne Road, Hove, East Sussex, BN3 1FF and its principal purposes and activities are aligned with those of this Charity. The Trustees of the Parent Entity are also Trustees (Directors) of this Charity.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

England & Wales - Charity number 1149342

Accounts

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

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

COMPANY NUMBER	08098379
REGISTERED CHARITY NUMBER	1149342

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

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BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

CHARITY INFORMATION

BOARD OF DIRECTORS (TRUSTEES)

	Appointed	Resigned
Michael Austin		
Pamela Hartog		
Karen Katz		
Benita Matofska		
Louise Mordecai		
Esther Polden		
Michael Regan		
Sandra Walker		
Martin Winstone		

All Trustees served throughout the year unless otherwise indicated.

MINISTER

Rabbi Elizabeth Tikvah Sarah (until 30.04.21 then vacant)

ADDRESS

6 Lansdowne Road
Hove
East Sussex
BN3 1FF

CHARITY COMMISSION NUMBER

1149342

INDEPENDENT EXAMINER

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

BANKERS

HSBC Bank Plc
Burgess Hill, West Sussex

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

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

The Board of Trustees who are also directors of the Company, present their report and the financial statements for the year ended 31 March 2022.

OBJECTIVES AND ACTIVITIES

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

- (1) the advancement of Liberal and Progressive Judaism; and
- (2) the advancement of religious and racial harmony, including but not limited to promoting inter-faith activities.

The Company has the following powers, which may be exercised only in promoting the Objects:

to provide and maintain a place of worship and appropriate spiritual leadership;
to conduct Jewish services;
to provide appropriate religious education for Members and their children,
to be a member of the Union of Liberal and Progressive Synagogues (Liberal Judaism), to support its aims, and to provide facilities for the instruction of proselytes under its rules;
to solemnize circumcisions, baby blessings, Bar/Bat-Mitzvah, Kabbalat Torah, marriages, civil partnerships, mixed-faith blessings, burials and cremations for the Members;
to perform such other religious, social and charitable activities as the Trustees shall determine;
in advancing religious and racial harmony;
to play an active role in the life of the wider community as well as of the Jewish community;
to further the understanding of Jewish culture and observance for the benefit of the wider community; and
to facilitate and encourage interfaith and intercultural exchange;

ACHIEVEMENTS AND PERFORMANCE

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

The Charitable Company also carried out interfaith and outreach activities.

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

FUTURE PLANS

The Trustees' aim is for the Charitable Company to continue to provide services and care as stated above but within the limitations imposed by, and within the context of Government guidelines. There will continue to be a particular emphasis on pastoral care, with a focused approach to volunteering with a view to helping and supporting the congregation and wider community. Religious services and religious education will be provided by video and digital links, as well as physically whilst the Synagogue is open to congregants. Trustee meetings and committee meetings will take place both digitally and physically.

The Trustees will be focused on Government Guidelines during the current circumstances and will adjust the services and care available as appropriate, but with a strong emphasis on the safety of the congregants and the wider community.

Our Rabbi, who has served our community for 20 years retired on 30th April 2021 and an active search has concluded and a suitable replacement has been found. In the meantime arrangements have been made to ensure that there is a continuity of Rabbinical services.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

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

FUTURE PLANS (CONTD)

The Trustees have prepared a budget for the ensuing year which has been updated with a projection, in the light of the most recent information. The Trustees expect that the Coronavirus crisis will result in a small loss and that the Charitable Company will only be able to withstand these projected losses by receiving ongoing support from the Unincorporated Charity (as described below under Structure, Management and Governance).

The Trustees anticipate that there should be no significant reduction in support from the parent unincorporated charity despite the increased costs expected as the Synagogue building is gradually brought into use again.

The Trustees aim to re-instate fundraising activities as soon as practical.

FINANCIAL REVIEW

The Charity's financial statements are set out on pages 6 to 12.

At the year end the Charity had Unrestricted Funds of £356,577 and Restricted Funds of £141,505. The Charity's funds held in bank and cash balances was £8,979. Reserves are held to meet capital expenditure and for the furtherance of the Charity's objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charitable Company is a company limited by guarantee, not having a share capital. It is registered with the Charity Commission for England and Wales and is governed by its constitutional document the Memorandum and Articles of Association dated 8th June 2012.

The Charity is managed by a Board of Trustees (Directors). Under the Articles of Association, the Directors/Trustees comprise the trustees from time to time of an Unincorporated Charity known as Liberal and Progressive Synagogue B&H (also a registered charity, registration number 1046457) and up to two persons appointed as Directors/Trustees by the Board.

The method of appointment of trustees of the aforementioned Unincorporated Charity is set out in the latter's constitution and takes place by way of elections at the Annual General Meeting of the Unincorporated Charity's members. Such trustees must also be members. Such trustees must also be members of the Unincorporated Charity. The two persons appointed as Directors/Trustees by the Board are appointed by ordinary resolution of the Board (the latter do not have to be members of the Unincorporated Charity). With regard to recruitment of Trustees: Notices of vacancies are placed in the Charity's newsletter and online bulletins, and the Board encourages members of the Unincorporated Charity to put themselves forward for election.

Meetings of the Board of Trustees take place monthly.

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

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

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

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

REFERENCE AND ADMINISTRATIVE DETAILS

Name of Charity: Brighton and Hove Progressive Synagogue (also sometimes referred to as BHPS)

Registered Charity Number: 1149342 in England and Wales
Company Registration Number: 08098379

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

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

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

The Charity did not have any corporate trustees.

None of the Trustees held property belonging to the Charity.

STATEMENTS OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are Directors of Brighton and Hove Progressive Synagogue for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the Charitable Company and the incoming resources and application of the resources, including the net income or expenditure of the Charitable Company for the year. In preparing these financial statements, the Trustees are required to:

Select suitable accounting policies and then apply them consistently
Observe the method and principles in the Charities SORP
Make judgements and estimates that are reasonable and prudent
State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements

Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

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

SMALL COMPANIES PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:

Louise Mordecai - Chair

Date

Louise Mordecai
18 June 2022

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

**Independent Examiner's Report to the Trustees of Brighton and Hove Progressive
Synagogue Charitable Company
For the Year Ended 31st March 2022**

I report on the financial statements of the company for the year ended 31 March 2022, which are set out on pages 6 to 12.

Respective responsibilities of Trustees and Examiner

The Trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of any explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention -

(1) Which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
- to prepare financial statements which accord with the accounting records, comply with the accounting requirements of sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 effective date of 1 January 2019)

have not been met, or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed



Date 28/6/22

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

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

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

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOMING RESOURCES	4				
From Generated Funds		84,239	300	84,539	89,023
From Charitable Activities		10,191	52	10,243	11,024
		94,430	352	94,782	100,047
RESOURCES EXPENDED	5				
Direct Charitable Expenditure					
Rabbinic costs and expenses		40,231	-	40,231	53,698
Education costs		3,028	-	3,028	2,472
Premises costs		24,451	4,823	29,274	23,848
Administration costs		31,745	25	31,770	30,138
		99,455	4,848	104,303	110,156
Net Outgoing Resources before Transfers		(5,025)	(4,496)	(9,521)	(10,109)
Funds brought forward 1 April 2021		361,602	146,001	507,603	517,712
Funds carried forward 31 March 2022		356,577	141,505	498,082	507,603

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE
 COMPANY NUMBER 08098379

STATEMENT OF FINANCIAL POSITION AT 31 MARCH 2022

	Notes	31 March 2022 £	31 March 2021 £
FIXED ASSETS			
Tangible Fixed Assets	7	<u>492,034</u>	<u>503,071</u>
CURRENT ASSETS			
Debtors and prepayments	8	3,202	3,008
Cash at bank and in hand	9	<u>8,979</u>	<u>6,049</u>
		<u>12,181</u>	<u>9,057</u>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	10	<u>6,133</u>	<u>4,525</u>
		<u>498,082</u>	<u>507,603</u>
NET ASSETS		<u>498,082</u>	<u>507,603</u>
MEMBERS FUNDS			
Unrestricted	11	356,577	361,602
Restricted funds	11	<u>141,505</u>	<u>146,001</u>
		<u>498,082</u>	<u>507,603</u>

In approving these financial statements as Directors of the company we hereby confirm:

For the year ended 31 March 2022 the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

Directors' responsibilities

The directors acknowledge their responsibilities for complying with the requirements of Sections 386 and 387 of the Companies Act 2006 in respect to accounting records and the preparation of financial statements.

These accounts have been prepared in accordance with the requirements of Sections 394 and 395 of the Companies Act 2006 so far as they are applicable to the company.

The financial statements were approved by the Board of Trustees and signed on its behalf by

Louise Mordecai - Chair

Louise Mordecai

Dated

18 June 2022

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

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

1. STATUTORY INFORMATION

Brighton and Hove Progressive Synagogue is a charity registered in England and Wales, limited by guarantee. The Charity's registered number and address can be found on the Company Information page.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the provision of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", The Charities SORP (FRS 102) (effective January 2019) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Accounting basis of preparation and standards

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

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

Going concern

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

Recognition of incoming resources

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

Grants and donations

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

Donations and legacies

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

Investment Income

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

Expenditure and liabilities

Liability recognition

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

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Land	0% per annum
Buildings	2% per annum straight line
Fixtures & fittings	10% per annum straight line
Office Equipment	25% per annum straight line

Pensions

The Charity operates two defined contribution pension schemes and the pension charge represents the amounts payable by the Charity to the funds in respect of the year.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
 CHARITABLE COMPANY LIMITED BY GUARANTEE

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

4. Incoming Resources	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Voluntary Income - Donations and gifts				
Donations - general	84,239	300	84,539	89,023
	<u>84,239</u>	<u>300</u>	<u>84,539</u>	<u>89,023</u>
Activities for generating funds				
Non-member funerals	3,211	-	3,211	6,300
Employers Allowance	339	-	339	4,000
Judaica sales	460	-	460	152
Weddings/Blessings	850	-	850	10
Other	5,331	52	5,383	562
Investment Income	-	-	-	-
Interest on deposits	-	-	-	-
	<u>10,191</u>	<u>52</u>	<u>10,243</u>	<u>11,024</u>
Total	<u>94,430</u>	<u>352</u>	<u>94,782</u>	<u>100,047</u>

5. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Expended - Charitable Activities				
Rabbi's Salary, Pension and Expenses	4,750	-	4,750	53,698
External Rabbinical Support	35,481	-	35,481	-
Religion School Salaries and Expenses	3,028	-	3,028	2,472
Light and Heat	3,057	-	3,057	2,773
General Insurance	6,498	-	6,498	5,709
Travel	463	-	463	350
Catering	1,181	-	1,181	120
Office Expenses	1,928	-	1,928	1,313
Cleaning	1,712	-	1,712	165
Security	329	-	329	467
Telephone	2,524	-	2,524	2,143
Printing, Stationery and Postage	1,353	-	1,353	1,549
Repairs and Maintenance	8,039	-	8,039	3,022
Non-member Funeral Expenses	-	-	-	820
Liberal Judaism - Affiliation Fees	16,273	-	16,273	16,309
Bank Charges	110	-	110	105
Other Costs	145	25	170	910
Depreciation	9,572	4,823	14,395	14,525
	<u>96,443</u>	<u>4,848</u>	<u>101,291</u>	<u>106,450</u>
Governance Costs				
Independent Examination Fees	1,230	-	1,230	1,092
Legal Expenses	1,782	-	1,782	2,614
	<u>3,012</u>	<u>-</u>	<u>3,012</u>	<u>3,706</u>
	<u>99,455</u>	<u>4,848</u>	<u>104,303</u>	<u>110,156</u>

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
 CHARITABLE COMPANY LIMITED BY GUARANTEE

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

6. Employees and Directors

Staff Costs	2022	2021
	£	£
Salaries	5,590	40,052
Social Security Costs	981	4,710
Pension Costs	368	4,413
	6,939	49,175

The average number of full-time employees during the year was 1. (2021 : 1).

The Pension Costs relate to the Rabbi and these were Defined Contribution Schemes

During the year one of the Trustees received fees of £nil (2021: £450) and reimbursed expenses of £nil (2021: £71) in a professional capacity.

During the year, no employee received emoluments of more than £60,000 (2021: £60,000).

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

7. Fixed Assets

Tangible Fixed Assets

	Land	Building	Fixtures	Office	Total
	£	£	£	Equipment	£
				£	
Cost/valuation					
At 1 April 2021	100,000	425,000	45,926	6,414	577,340
Additions	-	-	456	2,902	3,358
	100,000	425,000	46,382	9,316	580,698
Disposals/impairment	-	-	-	-	-
At 31 March 2022	100,000	425,000	46,382	9,316	580,698
Depreciation					
At 1 April 2021	-	42,500	26,567	5,202	74,269
Charge for the year	-	8,500	4,641	1,254	14,395
At 31 March 2022	-	51,000	31,208	6,456	88,664
Net book value					
At 31 March 2022	100,000	374,000	15,174	2,860	492,034
At 31 March 2021	100,000	382,500	19,359	1,212	503,071

On 31 March 2016 the Land & Buildings were valued by Flude Commercial Ltd at £525,000. In the opinion of the Directors this valuation remains appropriate and no changes are considered necessary.

8. Debtors and Prepayments

	31 March	31 March
	2022	2021
	£	£
Postage Stamps	1,042	419
Prepayments	2,160	2,589
	3,202	3,008

9. Cash at Bank

	31 March	31 March
	2022	2021
	£	£
Cash at Bank and in Hand	8,979	6,049
Current and deposit accounts	8,979	6,049

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
 CHARITABLE COMPANY LIMITED BY GUARANTEE

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

10. Creditors: Amounts falling due within one year

	31 March 2022	31 March 2021
	£	£
PAYE and National Insurance	-	863
Accruals	6,133	3,662
	6,133	4,525

11. Statement of Funds

	Balance at 1 April 2021	Incoming Resources	Outgoing Resources	Carried Forward 31 March 2022
	£	£	£	£
Designated funds				
Synagogue capital project	222,561	-	4,644	217,917
General Funds	139,041	94,430	94,811	138,660
Total unrestricted funds	361,602	94,430	99,455	356,577
Restricted Funds				
Synagogue capital project	146,001		4,823	141,178
Rabbi Rich Book Fund		352	25	327
Mitzvah Day				
	146,001	352	4,848	141,505
Total Funds	507,603	94,782	104,303	498,082

The Designated and Restricted funds are principally designed to meet capital expenditure.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

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

12. Contingent Liabilities

The Charity has a contingent liability to repay to Liberal Judaism the donation received from that Charity of £200,000 in the unlikely event that the Synagogue is disbanded.

13. Related Party Transactions

During the year ended 31 March 2022 the company received donations in the sum of £83,156 from the Liberal and Progressive Synagogue B & H, its Parent Entity (2021 £86,098).

14. Ultimate Parent

The company regards the Liberal and Progressive Synagogue B & H a registered charity (Charity Registration Number 1046457) as its ultimate Parent Entity.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

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

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

England & Wales - Charity number 1149342

Accounts

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

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



**COMPANY NUMBER
REGISTERED CHARITY NUMBER**

**08098379
1149342**

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

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BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

CHARITY INFORMATION

BOARD OF DIRECTORS (TRUSTEES)

	Appointed	Resigned
Michael Austin		
Pamela Hartog		
Karen Katz		
Benita Matofska		
Louise Mordecai		
Esther Polden		
Michael Regan		
Peter Bennett Speck		10.07.20
Sandra Walker		
Martin Winstone		

All Trustees served throughout the year unless otherwise indicated.

MINISTER

Rabbi Elizabeth Tikvah Sarah

ADDRESS

6 Lansdowne Road
Hove
East Sussex
BN3 1FF

CHARITY COMMISSION NUMBER

1149342

INDEPENDENT EXAMINER

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

BANKERS

HSBC Bank Plc
Burgess Hill, West Sussex

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

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

The Board of Trustees who are also directors of the Company, present their report and the financial statements for the year ended 31 March 2021.

OBJECTIVES AND ACTIVITIES

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

- (1) the advancement of Liberal and Progressive Judaism; and
- (2) the advancement of religious and racial harmony, including but not limited to promoting inter-faith activities.

The Company has the following powers, which may be exercised only in promoting the Objects:

to provide and maintain a place of worship and appropriate spiritual leadership;
to conduct Jewish services;
to provide appropriate religious education for Members and their children;
to be a member of the Union of Liberal and Progressive Synagogues (Liberal Judaism), to support its aims, and to provide facilities for the instruction of proselytes under its rules;
to solemnize circumcisions, baby blessings, Bar/Bat-Mitzvah, Kabbalat Torah, marriages, civil partnerships, mixed-faith blessings, burials and cremations for the Members;
to perform such other religious, social and charitable activities as the Trustees shall determine;
in advancing religious and racial harmony;
to play an active role in the life of the wider community as well as of the Jewish community;
to further the understanding of Jewish culture and observance for the benefit of the wider community; and
to facilitate and encourage interfaith and intercultural exchange;

ACHIEVEMENTS AND PERFORMANCE

The Charitable Company's achievements included religious services every week and for most Jewish festivals, the provision of services to solemnise life cycle events within liberal and progressive Judaism, the provision of pastoral care and welfare care for congregants, religious education for children and adults, visits to those in need, social activities for the elderly and for those in need, a weekly open day for socialising aimed at the elderly and the collection of donations for distribution to other charities. The Charitable Company also carried out interfaith and outreach activities.

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

FUTURE PLANS

At the time of writing this Report, the U.K. is in the Coronavirus crisis and partial lockdown. The Trustees' aim is for the Charitable Company to continue to provide services and care as stated above but within the limitations imposed by, and within the context of, the crisis and lockdown. There will continue to be a particular emphasis on pastoral care during the crisis, with a focused approach to volunteering with a view to helping and supporting the congregation and wider community where possible. Religious services and religious education will be provided by video and digital links whilst the Synagogue building is closed. Life cycle events may be postponed. Trustee meetings and committee meetings will take place digitally. Written and telephone communications will continue. The Trustees will be focused on Government Guidelines as the lockdown is relaxed and will adjust the services and care available as appropriate but with a strong emphasis on the safety of the congregants and the wider community.

Our Rabbi, who has served our community for 20 years will retire on 30th April 2021 and an active search is underway to find a suitable replacement. In the meantime arrangements have been made to ensure that there is a continuity of Rabbinical services.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

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

FUTURE PLANS (CONTD)

The Trustees have prepared a budget for the ensuing year which has been updated with a projection, in the light of the most recent information. The Trustees expect that the Coronavirus crisis will result in a small loss and that the Charitable Company will only be able to withstand these projected losses by receiving ongoing support from the Unincorporated Charity (as described below under Structure, Management and Governance).

The Trustees anticipate that there should be no significant reduction in support from the parent unincorporated charity despite the increased costs expected as the Synagogue building is gradually brought into use again.

When the lockdown is sufficiently relaxed, the Trustees aim to re-instate fundraising activities but have in mind that there are unlikely to be any such activities until at least the last half of the ensuing year.

FINANCIAL REVIEW

The Charity's financial statements are set out on pages 6 to 12.

At the year end the Charity had Unrestricted Funds of £361,602 and Restricted Funds of £146,001. The Charity's funds held in cash and bank balances was £6,049. Reserves are held to meet capital expenditure and for the furtherance of the Charity's objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charitable Company is a company limited by guarantee, not having a share capital. It is registered with the Charity Commission for England and Wales and is governed by its constitutional document the Memorandum and Articles of Association dated 8th June 2012.

The Charity is managed by a Board of Trustees (Directors). Under the Articles of Association, the Directors/Trustees comprise the trustees from time to time of an Unincorporated Charity known as Liberal and Progressive Synagogue B&H (also a registered charity, registration number 1046457) and up to two persons appointed as Directors/Trustees by the Board.

The method of appointment of trustees of the aforementioned Unincorporated Charity is set out in the latter's constitution and takes place by way of elections at the Annual General Meeting of the Unincorporated Charity's members. Such trustees must also be members. Such trustees must also be members of the Unincorporated Charity. The two persons appointed as Directors/Trustees by the Board are appointed by ordinary resolution of the Board (the latter do not have to be members of the Unincorporated Charity). With regard to recruitment of Trustees: Notices of vacancies are placed in the Charity's newsletter and online bulletins, and the Board encourages members of the Unincorporated Charity to put themselves forward for election.

Meetings of the Board of Trustees take place monthly.

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

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

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

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

REFERENCE AND ADMINISTRATIVE DETAILS

Name of Charity: Brighton and Hove Progressive Synagogue (also sometimes referred to as BHPS)

Registered Charity Number: 1149342 in England and Wales

Company Registration Number: 08098379

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

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

Michael Austin	Peter Bennett Speck	(resigned 10.07.2020)
Pamela Hartog		
Karen Katz		
Benita Matofska		
Louise Mordecai		
Esther Polden		
Michael Regan		
Sandra Walker		
Martin Winstone		

The Charity did not have any corporate trustees.

None of the Trustees held property belonging to the Charity.

STATEMENTS OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are Directors of Brighton and Hove Progressive Synagogue for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the Charitable Company and the incoming resources and application of the resources, including the net income or expenditure of the Charitable Company for the year. In preparing these financial statements, the Trustees are required to:

Select suitable accounting policies and then apply them consistently
Observe the method and principles in the Charities SORP
Make judgements and estimates that are reasonable and prudent
State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements

Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

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

SMALL COMPANIES PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:



Louise Mordecai - Chair

Date 23 June 2021

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

**Independent Examiner's Report to the Trustees of Brighton and Hove Progressive
Synagogue Charitable Company
For the Year Ended 31st March 2021**

I report on the financial statements of the company for the year ended 31 March 2021, which are set out on pages 6 to 12.

Respective responsibilities of Trustees and Examiner

The Trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to :

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of any explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:-

(1) Which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
- to prepare financial statements which accord with the accounting records, comply with the accounting requirements of sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 effective date of 1 January 2019)

have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed



Date 24 June 2021

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

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

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

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES	4				
From Generated Funds		89,023	-	89,023	84,614
From Charitable Activities		11,024	-	11,024	13,908
		<u>100,047</u>	<u>-</u>	<u>100,047</u>	<u>98,522</u>
RESOURCES EXPENDED	5				
Direct Charitable Expenditure					
Rabbinic costs and expenses		53,698	-	53,698	53,592
Education costs		2,472	-	2,472	6,135
Premises costs		19,067	4,781	23,848	29,018
Administration costs		30,138	-	30,138	31,267
		<u>105,375</u>	<u>4,781</u>	<u>110,156</u>	<u>120,012</u>
Net Outgoing Resources before Transfers		(5,328)	(4,781)	(10,109)	(21,490)
Funds brought forward 1 April 2020		366,930	150,782	517,712	539,202
Funds carried forward 31 March 2021		<u>361,602</u>	<u>146,001</u>	<u>507,603</u>	<u>517,712</u>

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION AT 31 MARCH 2021

	Notes	31 March 2021 £	31 March 2020 £
FIXED ASSETS			
Tangible Fixed Assets	7	<u>503,071</u>	<u>516,227</u>
CURRENT ASSETS			
Debtors and prepayments	8	3,008	4,341
Cash at bank and in hand	9	<u>6,049</u>	<u>3,232</u>
		<u>9,057</u>	<u>7,573</u>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	10	<u>4,525</u>	<u>6,088</u>
		<u>507,603</u>	<u>517,712</u>
NET ASSETS		<u>507,603</u>	<u>517,712</u>
MEMBERS FUNDS			
Unrestricted	11	361,602	366,930
Restricted funds	11	<u>146,001</u>	<u>150,782</u>
		<u>507,603</u>	<u>517,712</u>

In approving these financial statements as Directors of the company we hereby confirm:

For the year ended 31 March 2021 the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

Directors' responsibilities:

The directors acknowledge their responsibilities for complying with the requirements of Sections 386 and 387 of the Companies Act 2006 in respect to accounting records and the preparation of financial statements.

These accounts have been prepared in accordance with the requirements of Sections 394 and 395 of the Companies Act 2006 so far as they are applicable to the company.

The financial statements were approved by the Board of Trustees and signed on its behalf by

Louise Mordecai

Louise Mordecai - Chair

Dated: *23 June 2021*

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

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

1. STATUTORY INFORMATION

Brighton and Hove Progressive Synagogue is a charity registered in England and Wales, limited by guarantee. The Charity's registered number and address can be found on the Company Information page.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the provision of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", The Charities SORP (FRS 102) (effective January 2019) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Accounting basis of preparation and standards

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

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

Recognition of incoming resources

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

Grants and donations

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

Donations and legacies

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

Investment Income

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

Expenditure and liabilities

Liability recognition

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

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Land	0% per annum
Buildings	2% per annum straight line
Fixtures & fittings	10% per annum straight line
Office Equipment	25% per annum straight line

Pensions

The Charity operates two defined contribution pension schemes and the pension charge represents the amounts payable by the Charity to the funds in respect of the year.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

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

4. Incoming Resources

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Voluntary Income - Donations and gifts				
Donations - general	89,023	-	89,023	84,024
Gift Aid	-	-	-	590
	89,023	-	89,023	84,614
Activities for generating funds				
Non-member funerals	6,300	-	6,300	1,599
Employers Allowance	4,000	-	4,000	3,000
Judaica sales	152	-	152	770
Weddings/Blessings	10	-	10	-
Lectures & Lunches	-	-	-	-
Art Exhibition	-	-	-	1,241
Seder	-	-	-	1,550
Robert Rinder	-	-	-	1,660
Other	562	-	562	4,087
Investment Income	-	-	-	-
Interest on deposits	-	-	-	1
	11,024	-	11,024	13,908
Total	100,047	-	100,047	98,522

5. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Expended - Charitable Activities				
Rabbi's Salary, Pension and Expenses	53,698	-	53,698	53,592
Religion School Salaries and Expenses	2,472	-	2,472	6,135
Light and Heat	2,773	-	2,773	3,695
General Insurance	5,709	-	5,709	5,620
Travel	350	-	350	321
Catering	120	-	120	3,279
Office Expenses	1,313	-	1,313	1,722
Cleaning	165	-	165	4,227
Security	467	-	467	1,028
Telephone	2,143	-	2,143	1,829
Printing, Stationery and Postage	1,549	-	1,549	1,550
Repairs and Maintenance	3,022	-	3,022	3,324
Non-member Funeral Expenses	820	-	820	745
Liberal Judaism - Affiliation Fees	16,309	-	16,309	15,818
Bank Charges	105	-	105	197
Other Costs	910	-	910	1,271
Depreciation	9,744	4,781	14,525	14,471
	101,669	4,781	106,450	118,824
Governance Costs				
Independent Examination Fees	1,092	-	1,092	1,188
Legal Expenses	2,614	-	2,614	-
	3,706	-	3,706	1,188
	105,375	4,781	110,156	120,012

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

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

6. Employees and Directors

Staff Costs	2021 £	2020 £
Salaries	40,052	43,075
Social Security Costs	4,710	4,653
Pension Costs	4,413	4,416
	<u>49,175</u>	<u>52,144</u>

The average number of full-time employees during the year was 1. (2020 : 1).

During the year one of the Trustees received fees of £450 (2020:£nil) and reimbursed expenses of £71 (2020:£nil) in a professional capacity.

The Pension Costs relate to the Rabbi and these were Defined Contribution Schemes.

During the year, no employee received emoluments of more than £60,000 (2020: £60,000)

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

7. Fixed Assets

Tangible Fixed Assets

	Land £	Building £	Fixtures £	Office Equipment £	Total £
Cost/valuation					
At 1 April 2020	100,000	425,000	45,176	5,795	575,971
Additions	-	-	750	619	1,369
	<u>100,000</u>	<u>425,000</u>	<u>45,926</u>	<u>6,414</u>	<u>577,340</u>
Disposals/Impairment	-	-	-	-	-
At 31 March 2021	<u>100,000</u>	<u>425,000</u>	<u>45,926</u>	<u>6,414</u>	<u>577,340</u>
Depreciation					
At 1 April 2020	-	34,000	21,973	3,771	59,744
Charge for the year	-	8,500	4,594	1,431	14,525
At 31 March 2021	<u>-</u>	<u>42,500</u>	<u>26,567</u>	<u>5,202</u>	<u>74,269</u>
Net book value					
At 31 March 2021	<u>100,000</u>	<u>382,500</u>	<u>19,359</u>	<u>1,212</u>	<u>503,071</u>
At 31 March 2020	<u>100,000</u>	<u>391,000</u>	<u>23,203</u>	<u>2,024</u>	<u>516,227</u>

On 31 March 2016 the Land & Buildings were valued by Flude Commercial Ltd at £525,000. In the opinion of the Directors this valuation remains appropriate and no changes are considered necessary.

8. Debtors and Prepayments

	31 March 2021 £	31 March 2020 £
Postage Stamps	419	1,063
Gift Aid	-	590
Prepayments	2,589	2,688
	<u>3,008</u>	<u>4,341</u>

9. Cash at Bank

	31 March 2021 £	31 March 2020 £
Cash at Bank and in Hand	6,049	3,232
Current and deposit accounts	6,049	3,232
	<u>6,049</u>	<u>3,232</u>

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

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

10. Creditors: Amounts falling due within one year

	31 March 2021 £	31 March 2020 £
PAYE and National Insurance	863	1,131
Accruals	3,662	4,957
	<u>4,525</u>	<u>6,088</u>

11. Statement of Funds

	Balance at 1 April 2020 £	Incoming Resources £	Outgoing Resources £	Carried Forward 31 March 2021 £
Designated funds				
Synagogue capital project	227,194	-	4,633	222,561
General Funds	139,736	100,047	100,742	139,041
Total unrestricted funds	<u>366,930</u>	<u>100,047</u>	<u>105,375</u>	<u>361,602</u>
Restricted Funds				
Synagogue capital project	150,782	-	4,781	146,001
	<u>150,782</u>	<u>-</u>	<u>4,781</u>	<u>146,001</u>
Total Funds	<u>517,712</u>	<u>100,047</u>	<u>110,156</u>	<u>507,603</u>

The Designated and Restricted funds are principally designed to meet capital expenditure.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

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

12. Other Financial Commitments

	31 March 2021 £	31 March 2020 £
At the year end the company was committed to making the following payments under non-cancellable operating leases as set out below:		
Within one year	-	3,549
Between two and five years	-	-
	<u>-</u>	<u>3,549</u>

13. Contingent Liabilities

The Charity has a contingent liability to repay to Liberal Judaism the donation received from that Charity of £200,000 in the unlikely event that the Synagogue is disbanded.

14. Related Party Transactions

During the year ended 31 March 2021 the company received donations in the sum of £86,098 from the Liberal and Progressive Synagogue B & H, its Parent Entity. (2020 £77,779).

15. Ultimate Parent

The company regards the Liberal and Progressive Synagogue B & H a registered charity (Charity Registration Number 1046457) as its ultimate Parent Entity.