

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

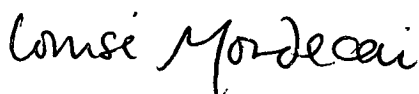
Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

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
		100,047	-	100,047	98,522
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
		105,375	4,781	110,156	120,012
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		361,602	146,001	507,603	517,712

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
	4,525	6,088

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	366,930	100,047	105,375	361,602
Restricted Funds				
Synagogue capital project	150,782	-	4,781	146,001
	150,782	-	4,781	146,001
Total Funds	517,712	100,047	110,156	507,603

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.