

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

CONTENTS

	Pages
Charity Information	1
Report of the Trustees	2 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8 - 12

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

9. Cash at Bank

	31 March 2022 £	31 March 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
