
Brighton & Hove Jewish Community Foundation
Annual report and unaudited financial statements
For the year ended 31 December 2021
Charity Registration No. 269474

Brighton & Hove Jewish Community Foundation

Legal and administrative information

Trustees	Mr R Abrahams Mr P Simons Mr S Samuels Mrs L Walker
Charity number	269474
Principal address	Ralli Hall 81 Denmark Villas Hove East Sussex BN3 3TH
Independent examiner	Ayres Bright Vickers Limited Bishopstone 36 Crescent Road Worthing West Sussex BN11 1RL
Bankers	National Westminster Bank Plc 103 Church Road Hove BN3 2BF
Solicitors	Penina Shepherd Acumen Law Regent House Hove Street Hove East Sussex BN3 2DW

Brighton & Hove Jewish Community Foundation

Contents

	Page
Trustees' report	1 - 3
Statement of Trustees' responsibilities	4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 - 14

Brighton & Hove Jewish Community Foundation

Trustees' report

For the year ended 31 December 2021

The Trustees present their report and accounts for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Objectives and activities

The Charity's objects are:

- a) to promote the benefit of the Brighton and Hove Jewish community by associating together its inhabitants and local authority, voluntary and other organisations to advance education, recreation and leisure activities in the interests of the social welfare of the Jewish community as a whole and, in particular (without limitation to the generality of the foregoing), for the benefit of those Jewish members of the community generally who are in conditions of need, hardship, or distress, by reason of their social, physical or economic circumstances;
- b) to help and educate people through their leisure activities so as to develop their physical, mental and spiritual capacities;
- c) to develop and maintain a community centre for the benefit of its members and the general community.

Activities

- a) to run social and friendship clubs for elderly Jewish residents of Brighton and Hove so as to provide them with recreational and cultural activities;
- b) to provide facilities for young people to engage in leisure activities;
- c) to provide and maintain a building suitable for use as a community centre so as to facilitate cultural, artistic, educational and leisure activities for the Jewish community.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

The business activities of our Foundation endured an unexpected upheaval from March 2020, due to the Covid-19 Pandemic, which meant that our community building was suddenly closed by the Government. All our activities, and associated revenue since then has been curtailed by the pandemic. The Hall re-opened on the 1 October 2021.

Brighton & Hove Jewish Community Foundation

Trustees' report (continued)

For the year ended 31 December 2021

Achievements and performance

Income was sustained by:

- Applying for and receiving Covid Government and Local Authority Grants (non-repayable).
- Receiving rental income from our Commercial tenants who were allowed to continue trading in their own self-contained units, strictly under the rules of their individual businesses.
- *'Furlough' salary scheme income being received from the Government for existing permanent staff wages.*
- *Membership fees from our 'Friends of Ralli Hall' scheme.*
- *Revenue from our Temporary 'Place of Worship' in Main Ground Floor, permitted for regular Saturday services and High Holy Days of New Church Road Synagogue.*
- *Ad-hoc meeting room hire permitted for essential business training/meetings or Charitable companies only (all under strict social distancing rules and Risk Assessments).*

Financial review

For the year, the Charity had a surplus of income over expenditure of £65,019 (2020 - £34,100). Unrestricted reserves at the period end were £315,297 (2020 - £250,278).

Because of the various Government schemes that were made available to us assisting our charity, our bank balance for 2021 has fortunately managed to stay in the black. However, we have lost 80% of our regular clients/revenue for 23 months now, which will have to be gradually built up again, and we will have to be careful not to dip into our reserves until these activities and a strong income stream can be built up again.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity was established by the creation of a constitution which was adopted in 1976 and modified in 2002. Trustees are elected from the membership of Brighton and Hove Jewish Community Foundation in accordance with the Charity's constitution.

The Trustees, who served during the year were:

Mr R Abrahams

Mr P Simons

Mr S Samuels

Mrs L Walker

Officers are elected from the membership of Brighton and Hove Jewish Community Foundation in accordance with the charity's constitution.

Brighton & Hove Jewish Community Foundation

Trustees' report (continued)

For the year ended 31 December 2021

The Executive Board/Trustees who manage the charity are as follows:

Mr Roger M C Abrahams	Hon Chairman
Mr Philip Simons	Hon Vice Chairman
Mrs Lesley Walker	Hon Secretary
Mr Steven Samuels	Hon Treasurer

The Management Committee for the charity are as follows:

Mrs Michelle Kaye
Mr Gary Weston
Mrs Nicola Hyman
Mr Steven Walker
Mrs Stephanie Anderson

The trustees have overall responsibility for ensuring that the charity has appropriate systems of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with appropriate regulations. They are also responsible for the safeguarding of the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees.

.....
P Simons

Trustee

Dated:

Brighton & Hove Jewish Community Foundation

Statement of trustees' responsibilities

For the year ended 31 December 2021

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Brighton & Hove Jewish Community Foundation

Independent examiner's report

To The Trustees Of Brighton & Hove Jewish Community Foundation

I report on the accounts of the Charity for the year ended 31 December 2021, which are set out on pages 6 to 14.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. 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.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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 accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records, and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr P A Stone FCA
Ayres Bright Vickers Limited
Chartered Accountants
Bishopstone
36 Crescent Road
Worthing
West Sussex
BN11 1RL

Dated:

Brighton & Hove Jewish Community Foundation

Statement of financial activities including income and expenditure account

For the year ended 31 December 2021

	Notes	Unrestricted funds £	Total 2020 £
<u>Income from:</u>			
Donations and legacies	2	490	961
Government grants		72,155	76,384
Room hire	3	138,438	107,272
Membership subscriptions	3	1,608	6,245
Investments	4	2	21
Total income		<u>212,693</u>	<u>190,883</u>
<u>Expenditure on:</u>			
Raising funds		-	-
General expenditure	5	147,674	156,783
Total resources expended		<u>147,674</u>	<u>156,783</u>
Net income for the year/ Net movement in funds		65,019	34,100
Fund balances at 1 January 2021		<u>250,278</u>	<u>216,178</u>
Fund balances at 31 December 2021		<u><u>315,297</u></u>	<u><u>250,278</u></u>

Brighton & Hove Jewish Community Foundation

Balance sheet

As at 31 December 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		148,291		148,291
Current assets					
Debtors	8	7,538		301	
Cash at bank and in hand		170,543		109,919	
		<u>178,081</u>		<u>110,220</u>	
Creditors: amounts falling due within one year	10	<u>(11,075)</u>		<u>(8,233)</u>	
Net current assets			167,006		101,987
Total assets less current liabilities			<u>315,297</u>		<u>250,278</u>
Income funds					
Unrestricted funds			315,297		250,278
			<u>315,297</u>		<u>250,278</u>

The financial statements were approved by the board of trustees and authorised for issue on
and are signed on its behalf by:

.....
Mr P Simons
Trustee

Brighton & Hove Jewish Community Foundation

Notes to the financial statements

For the year ended 31 December 2021

1 Accounting policies

Charity information

Brighton & Hove Jewish Community Foundation was established by the creation of an association constitution which was adopted on 28 April 1975 (amended 25 June 2002) .

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Brighton & Hove Jewish Community Foundation

Notes to the financial statements (continued)

For the year ended 31 December 2021

1 Accounting policies

(continued)

1.5 Resources expended

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

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil depreciation
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Brighton & Hove Jewish Community Foundation

Notes to the financial statements (continued)

For the year ended 31 December 2021

1 Accounting policies

(continued)

1.9 Financial instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the Charity becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Donations and legacies

	2021	2020
	£	£
Donations and legacies	490	961
	<u>490</u>	<u>961</u>

Brighton & Hove Jewish Community Foundation

Notes to the financial statements (continued)

For the year ended 31 December 2021

3 Room hire and membership subscriptions

	2021 £	2020 £
Room hire	138,438	107,272
Membership subscriptions	1,608	6,245
	<u>140,046</u>	<u>113,517</u>

4 Investments

	Unrestricted funds £	Total 2020 £
Interest receivable	<u>2</u>	<u>21</u>

Brighton & Hove Jewish Community Foundation

Notes to the financial statements (continued)

For the year ended 31 December 2021

5 General expenditure

	Total £	2020 £
Staff costs	96,817	111,373
Sundry expenses	206	298
Insurance	6,442	5,973
Administration	1,179	410
Bank charges	230	355
Catering	1,141	677
Printing, postage and stationery	2,314	1,555
Activities	2,611	1,008
Website and computer costs	2,867	3,197
Telephone	1,696	2,643
Light, heat, water and rates	11,773	14,113
Maintenance and repairs	12,517	7,238
Cleaning	5,960	5,536
Security	190	700
	145,943	155,076
Share of governance costs (see note 6)	1,731	1,707
	147,674	156,783
Analysis by fund		
Unrestricted funds	147,674	
	147,674	
For the year ended 31 December 2020		
Unrestricted funds		156,783
		156,783

Brighton & Hove Jewish Community Foundation

Notes to the financial statements (continued)

For the year ended 31 December 2021

6 Support costs

	Support costs £	Governance costs £	2021 £	2020 £	Basis of allocation
Accountancy	-	1,731	1,731	1,707	Governance
	-	1,731	1,731	1,707	
Analysed between Charitable activities	-	1,731	1,731	1,707	

Governance costs includes payments to the auditors of £600 (2020- £600) for independent examination fees and £1,131 (2020 - £1,107) for other accountancy and payroll services.

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

7 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2021 Number	2020 Number
	5	6
	2021 £	2020 £
Wages and salaries	91,200	104,815
Social security costs	3,743	4,445
Pension costs	1,874	2,113
	96,817	111,373

Brighton & Hove Jewish Community Foundation

Notes to the financial statements (continued)

For the year ended 31 December 2021

8 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	1,643	301
Prepayments and accrued income	5,895	-
	<u>7,538</u>	<u>301</u>

9 Tangible fixed assets

	Freehold land and buildings £
Cost	
At 1 January 2021	148,291
At 31 December 2021	<u>148,291</u>
Carrying amount	
At 31 December 2021	<u>148,291</u>
At 31 December 2020	<u>148,291</u>

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	9,833	7,033
Accruals and deferred income	1,242	1,200
	<u>11,075</u>	<u>8,233</u>

11 Related party transactions

The Charity considers that, The Ralli Hall Lunch and Social Club (Registered Charity 1142922), is a related party. P Simons and R Abrahams are Trustees of both Charities. During the year, the Brighton and Hove Jewish Community Foundation received income of £Nil (2020 - £5,000) from The Ralli Hall Lunch and Social Club for Hall charges.