
Brighton & Hove Jewish Community Foundation
Annual report and unaudited financial statements
For the year ended 31 December 2025
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 2025

The Trustees present their annual report and financial statements for the year ended 31 December 2025.

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 friendships clubs for Jewish residents of Brighton and Hove so as to provide them with recreational and cultural activities;
- b) to provide facilities for all ages, to engage in leisure activities;
- c) to provide and maintain a building suitable for use as an all inclusive Community Centre and to facilitate cultural, artistic, educational and leisure activities for the general Jewish community.

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

Achievements and performance

Income was sustained by:

- a) Receiving rental income from our Commercial tenants who trade in their own self contained units of the building.
- b) Membership fees from our 'Friends of Ralli Hall' scheme.
- c) Revenue from ad-hoc room hire from the general public, local community and businesses for meetings, conferences, weddings, theatrical performances, funerals and societies/clubs.

Brighton & Hove Jewish Community Foundation

Trustees' report (continued)

For the year ended 31 December 2025

Financial review

For the year, the Charity had a deficit of £9,423 (2024 - deficit £10,547). Unrestricted reserves at the period end were £251,833 (2024 - £261,256).

The first half of the year was quite tough, but then it picked up in the second half with a flurry of enquiries. Membership renewals were better than expected, due to increased attendance at some of our smaller Ralli Hall clubs, which in turn encouraged attendees to become members themselves and attend more!

General expenses were still high with unexpected but essential maintenance projects creating higher expenditure. In addition, the abundance of everyday maintenance duties meant that projects became more expensive than originally anticipated.

Unfortunately, because of this we have made a small deficit for the year. However, our cash reserves remain extremely healthy.

Next year is looking promising due to a very busy booked diary, and an additional member of staff to support growth. Our social media exposure has improved, and our website presence will ensure our listing position for online enquiries keeps us at the top.

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.

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:

Mr Paul Lovegrove
Mrs Nicola Hyman
Mr Steven Walker
Mrs Stephanie Anderson
Mrs Diane Lewis

Brighton & Hove Jewish Community Foundation

Trustees' report (continued)

For the year ended 31 December 2025

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: 10/6/26

Brighton & Hove Jewish Community Foundation

Statement of trustees' responsibilities

For the year ended 31 December 2025

The Trustees are responsible for preparing the Trustees' 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 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, including the income and expenditure, of the charitable company 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 UK 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 adequate 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 Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Brighton & Hove Jewish Community Foundation

Independent examiner's report

To the Trustees of Brighton & Hove Jewish Community Foundation

I report to the Trustees on my examination of the financial statements of Brighton & Hove Jewish Community Foundation (the Charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Ayres Bright Vickers Limited

Ayres Bright Vickers Limited

Bishopstone
36 Crescent Road
Worthing
West Sussex
BN11 1RL

Dated: 11 JUN 2026

Brighton & Hove Jewish Community Foundation

Statement of financial activities including income and expenditure account

For the year ended 31 December 2025

	Notes	Unrestricted funds £	Total 2024 £
<u>Income from:</u>			
Donations and legacies	2	10	109
Room hire	3	221,166	208,417
Membership subscriptions	3	4,533	3,647
Other income	3	-	2,531
Investments	4	224	343
Total income		<u>225,933</u>	<u>215,047</u>
<u>Expenditure on:</u>			
Raising funds		-	-
General expenditure	5	<u>235,356</u>	<u>225,594</u>
Total resources expended		<u>235,356</u>	<u>225,594</u>
Net expenditure for the year/ Net movement in funds		(9,423)	(10,547)
Fund balances at 1 January 2025		<u>261,256</u>	<u>271,803</u>
Fund balances at 31 December 2025		<u><u>251,833</u></u>	<u><u>261,256</u></u>

Brighton & Hove Jewish Community Foundation

Balance sheet

As at 31 December 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	9		148,291		148,291
Current assets					
Debtors	10	3,333		3,907	
Cash at bank and in hand		116,272		125,655	
		119,605		129,562	
Creditors: amounts falling due within one year	11	(16,063)		(16,597)	
Net current assets			103,542		112,965
Total assets less current liabilities			251,833		261,256
Income funds					
Unrestricted funds			251,833		261,256
			251,833		261,256

The financial statements were approved by the board of trustees and authorised for issue on 10/06/2026 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 2025

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

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under 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 financial statements, 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 financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

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

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 2025

1 Accounting policies

(continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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

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 the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible 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.

Brighton & Hove Jewish Community Foundation

Notes to the financial statements (continued)

For the year ended 31 December 2025

1 Accounting policies

(continued)

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.

1.9 Financial instruments

The Charity 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 in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, 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 debtors 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. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts 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 creditors 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 Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Brighton & Hove Jewish Community Foundation

Notes to the financial statements (continued)

For the year ended 31 December 2025

2 Donations and legacies

	2025	2024
	£	£
Donations	10	109

3 Room hire and membership subscriptions

	2025	2024
	£	£
Room hire	221,166	208,417
Membership subscriptions	4,533	3,647
Gift aid	-	2,531
	225,699	214,595

4 Investments

	Unrestricted funds	Total
	£	2024
	£	£
Interest receivable	224	343

Brighton & Hove Jewish Community Foundation

Notes to the financial statements (continued)

For the year ended 31 December 2025

5 General expenditure

	Total £	2024 £
Staff costs	136,242	121,244
Sundry expenses	28	271
Insurance	11,269	10,113
Training	60	55
Administration	3,381	3,261
Bank charges and interest	500	528
Catering	2,918	4,537
Printing, postage, stationery and advertising	3,129	3,133
Activities	9,048	7,155
Website and computer costs	15,397	9,085
Telephone	6,005	4,273
Light, heat, water and rates	21,117	24,058
Repairs, maintenance and new equipment	17,743	23,797
Cleaning	5,273	4,673
Security	772	586
	232,882	216,769
Share of governance costs (see note 6)	2,474	8,825
	235,356	225,594
Analysis by fund		
Unrestricted funds	235,356	
	235,356	
For the year ended 31 December 2024		
Unrestricted funds		225,594
		225,594

Brighton & Hove Jewish Community Foundation

Notes to the financial statements (continued)

For the year ended 31 December 2025

6 Support costs

	Support costs £	Governance costs £	2025 £	2024 £	Basis of allocation
Accountancy	-	2,474	2,474	2,063	Governance
Legal and professional	-	-	-	6,762	Governance
	-	2,474	2,474	8,825	
Analysed between					
Charitable activities	-	2,474	2,474	8,825	

Governance costs includes payments to the auditors of £852 (2024- £750) for independent examination fees and £1,622 (2024 - £1,313) 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 Trustees

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

8 Employees

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

	2025 Number	2024 Number
	6	5
	2025 £	2024 £
Wages and salaries	130,349	114,795
Social security costs	3,709	4,565
Pension costs	2,184	1,884
	136,242	121,244

Brighton & Hove Jewish Community Foundation

Notes to the financial statements (continued)

For the year ended 31 December 2025

9 Tangible fixed assets

	Freehold land and buildings £
Cost	
At 1 January 2025	148,291
At 31 December 2025	148,291
Carrying amount	
At 31 December 2025	148,291
At 31 December 2024	148,291

10 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	865	1,796
Prepayments and accrued income	2,468	2,111
	<u>3,333</u>	<u>3,907</u>

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	1,444
Other creditors	14,035	13,250
Accruals and deferred income	2,028	1,903
	<u>16,063</u>	<u>16,597</u>

12 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £2,184 (2024 - £1,884).

13 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 Brighton and Hove Jewish Community Foundation rented rooms to Ralli Hall Lunch and Social Club for £2,500 (2024 - £2,500).

During the year, Mrs A Samuels, wife of Trustee Mr S Samuels, provided catering services of £3,149 (2024 - £3,725) to the Charity.