

**BRIGHTON AND HOVE REFORM SYNAGOGUE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2016**

**Charity Registration No. 1155461**

# BRIGHTON AND HOVE REFORM SYNAGOGUE

## Executive Council

Joint Chair	Michael Harris
Joint Chair	Anthony Rosenfield
Vice Chair	Simon Rickman
Vice Chair	Debra Goodman
Hon. Treasurer	Peter Vos
Acting Hon. Secretary	Jason Lever

## Other Council Members

Nick Beck  
Roger Berlin  
Noah Gerstman (co-opted)  
Alison Dollow (co-opted)  
Sharon Rose  
Bryan Huberman (appointed 12/07/2015)

## Address

Palmeira Avenue  
Hove  
East Sussex  
BN3 3GE

[www.bh-rs.org](http://www.bh-rs.org)

## Accountants

Kingston Smith LLP  
Chartered Accountants  
Surrey House  
36-44 High Street  
Redhill  
Surrey  
RH1 1RH

[www.kingstonsmith.co.uk](http://www.kingstonsmith.co.uk)

# BRIGHTON AND HOVE REFORM SYNAGOGUE

## Council Report

### For the Year Ended 31 March 2016

The Council present their Annual Report, together with the unaudited financial statements, for the year ended 31 March 2016.

#### Structure Governance and Management

The Synagogue became a Charitable Incorporated Organisation (CIO) on 13 July 2013. The Synagogue's new constitution as a CIO was registered by the Charity Commission on 24 January 2014.

The 2013 Constitution determines the powers and activities of the trustees, which it describes as members of the Council. It also sets out how the trustees should be elected, and defines the duties of the Executive, which comprises the Honorary Officers. At every Annual General Meeting, all Trustees retire from office but are eligible for re-election. Any vacancies arising may be filled by the decision of the members at the Annual General Meeting. The members of the trustees may at any time decide to appoint a new trustee, whether in place of a trustee that has retired or been removed or as an additional trustee, providing that the limit on number of trustees set out in the Constitution is not breached.

The Council generally meets monthly and considers a large variety of issues related to the Synagogue's administration. Administrative tasks are generally delegated to members of the Synagogue staff, but they at all times act under Council instruction.

#### Objectives and Activities

Under the Constitution:

"The object of the CIO is to advance the Jewish religion, in particular, but not exclusively, by supporting and maintaining the Synagogue. Nothing in this constitution shall authorise an application of the property of the CIO for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 or section 2 of the Charities Act (Northern Ireland) 2008."

In practice this means that the Synagogue prioritises the following areas:

- Providing services for its members, including maintaining social/pastoral contact for those in need, providing religious services for lifecycle events and providing Jewish religious activities and services;
- Provision of a building in which religious, educational and charitable activities can take place;
- Provision of staff to organise and assist those activities, although the Synagogue is heavily dependent in all areas on the voluntary activities of its members; and
- Maintaining affiliations with a number of Jewish organisations including the Movement for Reform Judaism, the Jewish Joint Burial Society, the Community Security Trust and the Sussex Jewish Representative Council.

#### Achievements and Performance during the year

This year our adult membership reduced by 9 to 467 because despite recruiting 26 new members, we lost 35 of whom 18 had died. Currently just over half our adult members are over 70, and this has been the case for several years. This profile means that on average each year, based on the last four years mostly since our current Rabbi joined us, we have to recruit new members to replace an average of 16 deaths and 17 other adult leavers just to keep the membership stable.

We achieved this by maintaining a high level of activity in the Synagogue, and by ensuring that the Community is welcoming and attractive. Because we appreciate that the subscription levels required to fund an expenditure of over £300,000 annually are a substantial cost for most families, we have to ensure that the benefits of membership are tangible. This is as well as financing the public benefit which we provide by our charitable efforts on social welfare, education and religion itself.

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Council Report (Continued)**  
**For the Year Ended 31 March 2016**

**Achievements and Performance during the year (continued)**

Rabbi Andrea is now well established and respected in the diversified Jewish community in Sussex. He has participated in inter-faith dialogue and guided the education of our children as well as adults seeking conversion or simply, more Jewish knowledge. He has been in post for three and a half years, supported by his wife and he has become well integrated into the Brighton & Hove Jewish community. In addition to our traditional services, we now have an innovative musical Kollel service monthly on Friday evenings, standard and thought-provoking sermons as well as question-time opportunities, and a complete programme of services on all Shabbatot and festivals. Rabbi and the Council continue to build and strengthen our ties to other Reform congregations through the Movement for Reform Judaism (MRJ).

Our numerous committees continue to cater for a growing number of requirements. The Catering Team has reached an extremely high level of professionalism and capability. We have groups studying religious texts under the Rabbi, a book-club, and a "Rosh Chodesh" women's group. We provide teas for the elderly in cooperation with "Helping Hands", another local charity, and we have a functions group running social events and an active Cheder committee which acts both as a parents' group and runs fund-raising events. We publish a bi-monthly magazine (Sha'are Shalom), with a colourful "brochure edition" annually.

Members of Council each take responsibility for specific aspects of this activity, and Council receives monthly reports, either orally or in writing, from those responsible. Some activities are organised by members of the community with appropriate experience, but who do not themselves sit on Council. Examples include our programme for support of our most elderly members, and the head-teacher of the Cheder (religion school). These leaders are generally invited to report to Council in person periodically.

For younger people we have "Kuddle-up" for the youngest and Cheder for school age children up to Bar/Bat mitzvah age. We have separate monthly services for both younger and older children (Shabbat Doroteinu and Shabbaton). For the over 13s we have a Youth Leader working in co-operation with RSY Netzer, MRJ's youth group, running the new youth club for the 13-15 age group and the J-crew group for the 15-18s.

**Financial Review**

The results are presented in a new format this year because of adoption of a major new accounting standard (FRS102) and new recommendations for Charity accounting (the Charity SORP 2015) as detailed in Note 1. This change has meant that for the first time we now show "trading activities" as a separate line on our income statement (Statement of Financial Activities), and this is primarily non-member funerals and hall hire, previously shown as "Activities for generating funds". Another change is that other expenditure and governance costs are no longer shown separately but are included in "support costs allocated to activities".

Our income in 2016 was £312,982 (2015 - £302,788), an increase of £10,194 or 3.4%. This change included an additional £16,864 from funerals, more for members than non-members. Donations and legacies decreased by £8,055 and subscriptions with the associated gift-aid tax reclaimed decreased by £1,540 which is 1.1%. Hall hire income increased by £3,068 compared to 2015.

Our expenditures were £305,388 (2015 - £302,194), an increase of £3,194 or 1.6%. Again, the largest component of the increase is £13,171 that relates to funerals. This was largely offset by a decrease in costs relating to the redevelopment of the synagogue which decreased by £10,232 due to delay after we encountered technical problems with our proposed design. Our staff costs are up by 4.8%, and at 42.1% of our expenditures, remain the largest element of cost despite the heavy reliance we place on volunteers. Staff costs include an increase in the Rabbi's remuneration to recognise his success.

The Synagogue has a surplus of £7,439 which is an increase over 2015, which had a surplus of £537. The improvement is detailed below, but the major areas of variation from both the prior year and budget relate to funerals, donations and other items which are unpredictable and volatile, and are as likely to reduce as to increase in future years. Hence we regard the improvement in 2016 as transitory. It should be noted that repairs and maintenance expenses were only £5,736 (2015 - £7,018) because we have suspended most of the non-essential work on the building pending the redevelopment project. A level of spend which would enable our existing building to meet our future needs would be very substantially higher.

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Council Report (Continued)**  
**For the Year Ended 31 March 2016**

**Reserves**

In 2016 the cash reserves increased from £138,651 to £160,766, mainly because we collected the gift aid repayment of £20,313 before the year end which we failed to do in 2015. This is the second consecutive year that cash reserves have increased, but the success must be seen in the context of the position in say 2006, ten years ago, when reserves were £250,935. The Council still consider that the Synagogue should retain cash reserves of at least £100,000 to cover emergencies and cushion against large swings and seasonality in income and expenditure, not least from unpredictable funerals and legacies which we have always experienced. We are therefore hopeful that our redevelopment project, which is still in the planning stage, will eventually provide some cash benefit to boost our reserves and a future income stream from rentals to enable this level of security to be achieved.

**The coming year**

The Council have, as usual, prepared a budget for 2016 which includes further costs for the redevelopment project, some of which will be capitalised when we get to the design stage. We are hopeful that the current level of activity will enable us to continue increasing membership, which is the key to an improved financial situation. Members who participate in activities contribute more than just their subscriptions. Nevertheless, and being conservative, we have budgeted for a small deficit before the additional costs which may be incurred for the redevelopment project. We will need the assistance of all our members and volunteers to ensure that we do achieve a better result in reality.

**Public Benefit**

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit and the specific guidance relating to bodies for the advancement of religion. We are constitutionally required to prioritise the provision of Jewish religious services, and the Council performs that duty through the employment of a Rabbi, the training of lay readers, and the provision of a large, beautiful and appropriate Sanctuary. In addition the Council fulfils its duty for "other charitable activities" through active dedication to:

- Pastoral care, both to members and on occasion to other Jewish people in the area;
- Education both for adults and children in topics both specifically Jewish and of general Jewish interest; and
- Perpetuation of the Jewish community, fulfilled through fundraising as well as activities. Fundraising is usually combined with social activity, popular amongst both members and other people in the community.

**Honorary Officers**

Michael Harris  
Anthony Rosenfield  
Simon Rickman  
Debra Goodman  
Peter Vos

**Other Council Members**

Roger Berlin  
Nick Beck  
Noah Gerstman (co-opted)  
Alison Dollow (co-opted)  
Sharon Rose  
Jason Lever  
Bryan Huberman (appointed 12/07/2015)

**Legal and Administrative Information**

The Synagogue as a CIO is registered as a charity by the Charity Commission, number 1155461. The Synagogue before it became a CIO was registered as a charity number 1132661.

The Synagogue is a constituent member of the Movement for Reform Judaism, which is also a registered charity. These accounts have been drawn up in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' 2005.

**Risk Management**

The Council considers that the Synagogue is subject to significant impairment due to its age and is considering measures to minimise this risk.

**Fixed Assets**

The movements in fixed assets during the year are set out in note 10 of the financial statements.

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Council Report (Continued)**  
**For the Year Ended 31 March 2016**

**Statement of the Council's Responsibilities**

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

The law applicable to charities in England & Wales requires the Council to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Synagogue and of the incoming resources and application of resources of the Synagogue for that period. In preparing these financial statements, the Council are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Synagogue will continue in operation.

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

By Order of the Council

Palmeira Avenue  
Hove  
East Sussex  
BN3 3GE

**Michael Harris**  
**Joint Chair**

Date: 23 May 2016

# BRIGHTON AND HOVE REFORM SYNAGOGUE

## Independent Examiner's Report to the Members of Brighton and Hove Synagogue

I report on the accounts of Brighton and Hove Reform Synagogue for the year ended 31 March 2016, which comprise the Statement of Financial Activities, Balance Sheet and related notes.

### Respective Responsibilities of Trustees and Examiner

The Synagogue's trustees are responsible for the preparation of the accounts. The Synagogue'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 :

- examine the accounts under section 145 of the 2011 Act;
- 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
- 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 Commissioners. 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 statement below.

### Independent Examiner's Statement

Your attention is drawn to the fact that the Synagogue has prepared the accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable to the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In accordance 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 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of FRS 102have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Keith E. Halstead FCA  
On behalf of Kingston Smith LLP  
Chartered Accountants

Surrey House  
36-44 High Street  
Redhill  
Surrey  
RH1 1RH

Date: 24 May 2016

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Statement of Financial Activities**  
**For the Year Ended 31 March 2016**

	Note	Unrestricted Funds £	Restricted Funds £	2016 Total £	2015 Total £
<b>INCOME AND ENDOWMENTS</b>					
Donations, gifts and legacies	2	18,989	8,561	27,550	35,605
<b>Other Trading Activities</b>					
Trading activities	3	61,238	1,279	62,517	62,394
Other Income		3,149	-	3,149	9,065
<b>Charitable Activities</b>	4	151,665	68,034	219,699	195,658
Investment Income	5	67	-	67	66
<b>Total Operating Income</b>		<u>235,108</u>	<u>77,874</u>	<u>312,982</u>	<u>302,788</u>
<b>EXPENDITURE</b>					
<b>Raising Funds</b>					
Generating Voluntary Income	6	-	4,269	4,269	4,066
Goods sold and services provided		3,017	-	3,017	3,121
Total cost of raising funds		3,017	4,269	7,286	7,187
<b>Charitable Activities</b>	7	226,443	71,659	298,102	295,007
<b>Total Operating Expenditure</b>		<u>229,460</u>	<u>75,928</u>	<u>305,388</u>	<u>302,194</u>
<b>Net Operating Income</b>	9	5,648	1,946	7,594	594
<b>Loss on Investment Assets</b>	11	(155)	-	(155)	(57)
<b>Net Movement in Funds</b>		5,493	1,946	7,439	537
<b>Total Funds Brought Forward</b>		<u>230,778</u>	<u>66,027</u>	<u>296,805</u>	<u>296,268</u>
<b>Total Funds Carried Forward</b>		<u><u>236,271</u></u>	<u><u>67,973</u></u>	<u><u>304,244</u></u>	<u><u>296,805</u></u>



**BRIGHTON AND HOVE REFORM SYNAGOGUE****Balance Sheet****As at 31 March 2016**

	<u>Note</u>	2016		2015	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	10		161,609		162,893
<b>Current Assets</b>					
Investments	11	263		418	
Judaica Shop Stock		1,803		1,603	
Funeral Plots		605		605	
Debtors and Prepayments	12	22,824		39,028	
Cash at Bank and in Hand	13	<u>160,766</u>		<u>138,651</u>	
		186,261		180,305	
<b>Liabilities</b>					
Creditors: Amounts falling due within one year	14	<u>(43,626)</u>		<u>(46,393)</u>	
<b>Net Current Assets</b>			<u>142,635</u>		<u>133,912</u>
<b>Total Net Assets</b>			<u>304,244</u>		<u>296,805</u>
<b>Accumulated Funds</b>					
Restricted Funds	15		67,973		66,027
Unrestricted Funds - Designated		161,609		162,893	
Unrestricted Funds - General		<u>74,662</u>		<u>67,885</u>	
			<u>236,271</u>		<u>230,778</u>
	16		<u>304,244</u>		<u>296,805</u>

Approved by the Synagogue Council on 23 May 2016 and signed on its behalf by:-

.....  
**Michael Harris - Joint Chair**.....  
**Peter Vos - Treasurer**

# BRIGHTON AND HOVE REFORM SYNAGOGUE

## Notes to the Financial Statements

For the Year Ended 31 March 2016

### 1. Accounting Policies

#### (a) Accounting convention

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Synagogue is a public benefit entity for the purposes of FRS 102 and a registered charity and therefore has also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP) and Charities Act 2011.

The Charity has adopted FRS 102 for the first time when preparing these financial statements. The transition date to FRS 102 was 1 April 2015 and the last financial statements prepared under the previous financial reporting framework were prepared for the year ended 31 March 2015. An explanation and reconciliation of how the transition has affected the reported financial position and financial performance is provided in the notes to the financial statements.

#### (b) Going Concern

The trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the Synagogue to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the trustees have considered the Synagogue's forecasts and projections and have taken account of pressures on income. After making enquiries, the trustees have concluded that there is a reasonable expectation that the Synagogue has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

#### (c) Subscriptions

Subscriptions due for the current year are included, after making allowance for any amounts that are unlikely to be collected.

#### (d) Donations, Legacies, etc

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

#### (e) Restricted and Unrestricted Funds

The accounts distinguish between Restricted and Unrestricted Funds. The former are subject to restrictions on the purposes for which they may be used. Unrestricted Funds are those where there are no externally imposed restrictions. They include those freely available to the Synagogue for expenditure or appropriation to reserves for internally designated purposes. The same basis is used for accounting for income in each of these funds.

#### (f) Designated Funds

The Designated Fund relates to the costs involved with the purchase and depreciation of tangible fixed assets.

#### (g) Critical Accounting Estimates and Areas of Judgement

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry any significant risk of material adjustment on the next financial year.

#### (h) Burial Plots

As in previous years, no depletion provision is considered necessary by the Board in respect of land used for burial.

#### (i) Stock

Stock is valued at the lower of cost and net realisable value.

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2016 (Continued)**

**1. Accounting Policies (continued)**

**(j) Tangible Fixed Assets**

Tangible fixed assets of more than £100 are capitalised and included at cost.

Provision is made for depreciation on tangible assets at rates calculated to write-off the cost over their expected useful life as follows:

Freehold Property	- nil
Fixtures and Fittings	- 25% per annum on a reducing basis
Office and Computer Equipment	- 33% per annum on a reducing basis

The Board have reviewed tangible assets, which comprise land, buildings, fixtures and fittings. Where the Board consider that the expected useful life is in excess of 50 years and the carrying value in the financial statements is not more than the estimated recoverable amount, no depreciation has been charged. The Board have and will continue to carry out annual reviews of impairment.

**(k) Investments**

Investments are stated at open market value. Any unrealised gain or loss is shown in the Statement of Financial Activities.

**(l) Pensions**

The Synagogue operated a defined contribution scheme for the benefit of the Rabbi. Contributions payable are charged to the Statement of Financial Activities in the year they are payable.

**(m) Cash Flow Statement**

The charity has taken the exemption available in paragraph 7.1B of FRS102 and has not prepared a cash flow statement.

**2. Voluntary income - Donations and gifts:**

<b>Year to 31 March 2016</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Donations	7,581	-	7,581
Kol Nidre Charities	4,048	2,578	6,626
Legacies	4,000	-	4,000
Prayer Book Fund	-	2,359	2,359
Renewal Fund (Representative Council)	-	2,990	2,990
Yahrzeit	3,060	-	3,060
Memorial Board	300	-	300
Welfare Fund Donations	-	634	634
	<u>18,989</u>	<u>8,561</u>	<u>27,550</u>
 <b>Year to 31 March 2015</b>			
Donations	11,242	-	11,242
Kol Nidre Charities	5,139	3,402	8,541
Legacies	5,000	-	5,000
Prayer Book Fund	-	4,151	4,151
Renewal Fund (Representative Council)	-	2,910	2,910
Yahrzeit	2,753	-	2,753
Memorial Board	713	-	713
Welfare Fund Donations	-	295	295
	<u>24,847</u>	<u>10,758</u>	<u>35,605</u>

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2016 (Continued)**

**3. Trading Activities:**

<b>Year to 31 March 2016</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Non-Member Funerals	39,739	-	39,739
Hall Hire (including students)	11,014	-	11,014
Catering team, Seder and Functions	4,495	-	4,495
Judaica Shop Sales	1,800	-	1,800
High Holyday Tickets	2,325	-	2,325
Adverts & New Year Greetings	1,240	-	1,240
Security Fund	-	913	913
Wedding Charges	625	-	625
Board of Deputies	-	366	366
	<u>61,238</u>	<u>1,279</u>	<u>62,517</u>

**Year to 31 March 2015**

Non-Member Funerals	44,271	-	44,271
Hall Hire (including students)	7,946	-	7,946
Catering team, Seder and Functions	2,968	-	2,968
Judaica Shop Sales	2,385	-	2,385
High Holyday Tickets	1,905	-	1,905
Adverts & New Year Greetings	1,365	-	1,365
Security Fund	-	922	922
Wedding Charges	398	-	398
Board of Deputies	-	234	234
	<u>61,238</u>	<u>1,156</u>	<u>62,394</u>

**4. Incoming Resources from Charitable Activities**

<b>Year to 31 March 2016</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Subscriptions	124,427	-	124,427
Jewish Joint Burial Society	-	25,973	25,973
Income Tax Recoverable on Subscriptions and Donations	20,313	-	20,313
Income from Members for Funerals	-	42,061	42,061
Stone Settings	4,400	-	4,400
Religion Classes	2,525	-	2,525
	<u>151,665</u>	<u>68,034</u>	<u>219,699</u>

**Year to 31 March 2015**

Subscriptions	125,141	-	125,141
Jewish Joint Burial Society	-	23,619	23,619
Income Tax Recoverable on Subscriptions and Donations	21,139	-	21,139
Income from Members for Funerals	-	20,665	20,665
Stone Settings	2,800	-	2,800
Religion Classes	2,294	-	2,294
	<u>151,374</u>	<u>44,284</u>	<u>195,658</u>

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2016 (Continued)**

**5. Investment Income**

<b>Year to 31 March 2016</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Interest on Deposits	57	-	57
Dividends Received	10	-	10
	<u>67</u>	<u>-</u>	<u>67</u>
<b>Year to 31 March 2015</b>			
Interest on Deposits	55	-	55
Dividends Received	11	-	11
	<u>66</u>	<u>-</u>	<u>66</u>

**6. Raising Funds**

<b>Year ended 31 March 2016</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Costs of Generating Voluntary Income			
Renewal Fund (Representative Council)	-	2,990	2,990
Security Fund	-	913	913
Board of Deputies	-	366	366
Fundraising: Costs of goods sold and services provided			
Catering team, Seder and Functions	1,804	-	1,804
Judaica Shop	1,213	-	1,213
	<u>3,017</u>	<u>4,269</u>	<u>7,286</u>
<b>Year ended 31 March 2015</b>			
Costs of Generating Voluntary Income			
Renewal Fund (Representative Council)	-	2,910	2,910
Security Fund	-	922	922
Board of Deputies	-	234	234
Fundraising: Costs of goods sold and services provided			
Catering team, Seder and Functions	2,038	-	2,038
Judaica Shop	1,083	-	1,083
	<u>3,121</u>	<u>4,066</u>	<u>7,187</u>

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2016 (Continued)**

**7. Expended Charitable Activities**

Year to 31 March 2016	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	<u>Total</u> £
<b>Costs directly related to activities:-</b>			
Rabbinic Costs and Expenses	60,321	-	60,321
Funeral Costs	25,089	41,677	66,766
Administration, Cheder and Welfare Costs	48,699	-	48,699
Jewish Joint Burial Society	-	26,846	26,846
Movement for Reform Judaism Affiliation	23,568	-	23,568
Kol Nidre Charities	-	2,578	2,578
Education	2,934	-	2,934
Kiddush & Chagim Costs	1,354	-	1,354
Prayer Book Fund Expenses	-	214	214
Welfare Assistance	-	73	73
Youth Fund	-	271	271
	<u>161,965</u>	<u>71,659</u>	<u>233,624</u>
<b>Support costs allocated to activities:-</b>			
Caretaker Costs	19,049	-	19,049
Lighting and Heating	6,860	-	6,860
Insurances	7,480	-	7,480
Repairs and Maintenance	5,736	-	5,736
Printing, Stationery and Advertising	4,034	-	4,034
Telephone	3,697	-	3,697
Water Rates	2,012	-	2,012
Depreciation	1,473	-	1,473
Computer Costs	736	-	736
Credit Card Charges	627	-	627
Motor Expenses	341	-	341
Accountancy	6,018	-	6,018
Legal and professional	1,877	-	1,877
Synagogue redevelopment work	1,904	-	1,904
Sundry resources expended	2,634	-	2,634
	<u>64,478</u>	<u>-</u>	<u>64,478</u>
	<u>226,443</u>	<u>71,659</u>	<u>298,102</u>

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2016 (Continued)**

**7. Expended Charitable Activities (continued)**

Year to 31 March 2015	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	<u>Total</u> £
<b>Costs directly related to activities:-</b>			
Rabbinic Costs and Expenses	55,990	-	55,990
Funeral Costs	26,718	26,877	53,595
Administration, Cheder and Welfare Costs	46,813	-	46,813
Jewish Joint Burial Society	-	23,170	23,170
Movement for Reform Judaism Affiliation	22,495	-	22,495
Kol Nidre Charities	-	3,402	3,402
Education	2,371	-	2,371
Kiddush & Chagim Costs	2,005	-	2,005
Prayer Book Fund Expenses	-	205	205
Welfare Assistance	42	-	42
Youth Fund	-	-	-
MRJ Adjustment for Earlier Years	(10,000)	-	(10,000)
	<u>146,434</u>	<u>53,654</u>	<u>200,088</u>
<b>Support costs allocated to activities:-</b>			
Caretaker Costs	19,436	-	19,436
Lighting and Heating	8,706	-	8,706
Insurances	7,549	-	7,549
Repairs and Maintenance	7,018	-	7,018
Printing, Stationery and Advertising	4,571	-	4,571
Telephone	3,741	-	3,741
Water Rates	3,419	-	3,419
Depreciation	1,908	-	1,908
Computer Costs	1,431	-	1,431
Credit Card Charges	653	-	653
Motor Expenses	289	-	289
Accountancy	5,363	-	5,363
Legal and professional	3,305	-	3,305
Synagogue redevelopment work	20,804	-	20,804
Sundry resources expended	6,726	-	6,726
	<u>94,919</u>	<u>-</u>	<u>94,919</u>
	<u>241,353</u>	<u>53,654</u>	<u>295,007</u>

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2016 (Continued)**

<b>8. Staff Costs</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Salaries	117,008	111,679
Social security costs	6,863	6,367
Pension and life insurance costs	4,198	4,193
	<u>128,069</u>	<u>122,239</u>

The average numbers of full time equivalent staff employed during the year was 4 (2015: 4).

During the year, the Trustees received remuneration of £nil (2015: £nil) and were not reimbursed any expenses.

During the year, no employees received emoluments of more than £60,000 (2015: nil).

<b>9. Net Operating Income</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Independent examiner's fee	<u>6,018</u>	<u>5,363</u>

**10. Tangible Fixed Assets**

	<u>Freehold Land and Buildings</u>	<u>Fixtures and Fittings</u>	<u>Office and Computer Equipment</u>	<u>Total</u>
	£	£	£	£
<b>Cost</b>				
At 1 April 2015	157,431	74,497	11,115	243,043
Additions	-	-	189	189
At 31 March 2016	<u>157,431</u>	<u>74,497</u>	<u>11,304</u>	<u>243,232</u>
<b>Depreciation</b>				
At 1 April 2015	-	69,558	10,592	80,150
Charge for Year	-	1,235	238	1,473
At 31 March 2016	<u>-</u>	<u>70,793</u>	<u>10,830</u>	<u>81,623</u>
<b>Net book value at</b>				
31 March 2016	<u>157,431</u>	<u>3,704</u>	<u>474</u>	<u>161,609</u>
31 March 2015	<u>157,431</u>	<u>4,939</u>	<u>523</u>	<u>162,893</u>

**11. Investments**

	<b>Santander plc</b>
	<b>£</b>
<b>Market value</b>	
At 1 April 2015	418
Unrealised Loss	(155)
At 31 March 2016	<u>263</u>



**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2016 (Continued)**

<b>12. Debtors and Prepayments</b>	<u>2016</u>	<u>2015</u>
	£	£
Income Tax recoverable	-	21,075
Other debtors	18,127	13,208
Prepayments	4,697	4,745
	<u>22,824</u>	<u>39,028</u>

<b>13. Cash at Bank and in Hand</b>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds 2016</u>	<u>Total Funds 2015</u>
	£	£	£	£
	<u>92,793</u>	<u>67,973</u>	<u>160,766</u>	<u>138,651</u>

<b>14. Creditors: Amounts falling due within one year</b>	<u>2016</u>	<u>2015</u>
	£	£
Other creditors and accruals	39,466	43,874
Social security and other taxes	4,160	2,519
	<u>43,626</u>	<u>46,393</u>

<b>15. Restricted Funds</b>	<u>1 April 2015</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>31 March 2016</u>
	£	£	£	£
Funeral Expenses Fund	28,390	42,061	41,677	28,774
Jewish Joint Burial Society	22,426	25,973	26,846	21,553
Youth Fund	3,986	-	271	3,715
Kol Nidre Charities	-	2,578	2,578	-
Scroll Repair Fund	1,778	-	-	1,778
Prayer Book Fund	6,285	2,359	214	8,430
Welfare Fund	3,162	634	73	3,723
Renewal Fund (Representative Council)	-	2,990	2,990	-
Security Fund	-	913	913	-
Board of Deputies	-	366	366	-
	<u>66,027</u>	<u>77,874</u>	<u>75,928</u>	<u>67,973</u>

The Funeral Expenses Fund was set up to cover the costs of members' funerals.

The Jewish Joint Burial Society is a central insurance fund to which contributions are made towards the cost of members' funerals. Peter Vos is a trustee of this charity as well as being a member of Synagogue's Executive.

The Youth Fund was set up for the benefit of the young.

Kol Nidre Charities is the annual appeal on behalf of other charitable organisations.

The Scroll Repair Fund was set up for the upkeep of scrolls.

The Prayer Book Fund was set up for the maintenance of the stock of books.

The Welfare Fund was set up for donations given for a welfare purpose.

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2016 (Continued)**

**16. Analysis of Net Assets between Funds**

	<b>Tangible Fixed Assets</b>	<b>Investments</b>	<b>Cash at Bank and in hand</b>	<b>Other Net Assets</b>	<b>Total</b>
	<b>£ (Note 11)</b>	<b>£ (Note 12)</b>	<b>£ (Note 14)</b>	<b>£</b>	<b>£</b>
<b>Restricted Funds</b>	-	-	67,973	-	67,973
<b>Unrestricted Funds</b>					
General	-	263	92,793	(18,394)	74,662
Designated	<u>161,609</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>161,609</u>
<b>Net Assets</b>	<u><u>161,609</u></u>	<u><u>263</u></u>	<u><u>160,766</u></u>	<u><u>(18,394)</u></u>	<u><u>304,244</u></u>

**17. Operating Leases**

At 31 March 2016, Brighton & Hove Reform Synagogue was committed to make the following payments under non-cancellable operating leases in the year to 31 March 2017:

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Due within 1 year	734	734
Within two to five years	<u>1,836</u>	<u>2,570</u>
	<u><u>2,570</u></u>	<u><u>3,304</u></u>

The amount charged to the SOFA in respect of the operating lease for 2016 amounted to £929 (2015: £887).

**18. Transition to FRS 102**

This is the first year that the charity has prepared its financial statements under SORP 2015 (FRS 102). The last financial statements prepared under the previous SORP (2005) were for the year ended 31 March 2015 and the date of transition to FRS 102 was 1 April 2015. A reconciliation of amounts presented under previous SORP (2005) and SORP 2015 (FRS 102) is set out below for the net income for the financial year ended 31 March 2015 and for its total funds at 1 April 2015 and 31 March 2016. No changes were necessary to the accounting policies.

<b>Reconciliation of net income</b>	<b>Year ended 31 March 2015</b>
	<b>£</b>
Net income as reported under previous SORP (2005)	537
Net income restated under SORP 2015 (FRS 102)	<u>537</u>
<b>Reconciliation of total funds</b>	<b>31 March 2015</b>
	<b>£</b>
Total funds as reported under previous SORP (2005)	296,805
Total funds restated under SORP 2015 (FRS 102)	<u><u>296,805</u></u>