

**BRIGHTON AND HOVE REFORM SYNAGOGUE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2018**

**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
Hon. Secretary	Sharon Rose

## **Other Council Members**

Roger Berlin  
Noah Gerstman  
Bryan Huberman  
Jason Lever  
Nick Beck (Resigned 11/09/2017)

## **Address**

Palmeira Avenue  
Hove  
East Sussex  
BN3 3GE

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

## **Accountants**

Kingston Smith LLP  
Chartered Accountants  
Betchworth House  
57-65 Station Road  
Redhill  
Surrey  
RH1 1DL

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

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Council Report**  
**For the Year Ended 31 March 2018**

The Council present their Annual Report, together with the unaudited financial statements, for the year ended 31 March 2018.

**Structure Governance and Management**

The Synagogue became a Charitable Incorporated Organisation (CIO) on 13 July 2013 although it did not start to operate as a CIO until 1 April 2014. 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 Trustees may at any time decide to appoint a new Trustee, whether in place of a Trustee that has retired or has been removed or as an additional Trustee, providing that the limit on the 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 Reform Judaism, the Jewish Joint Burial Society, the Community Security Trust and the Sussex Jewish Representative Council.

**Achievements and Performance during the year**

Adult membership was down 10 to 454 during the 2018 year and child membership decreased by 2 to 80. This demonstrates the continuing attractiveness of our Cheder (religion school) and "KuddleUp" group for the under-fives despite the ongoing demographic challenges for Jewish communities outside London. During the year we gained 33 new adult members and lost 46, of which 7 were as a result of death and the others mostly moved away or lapsed membership for financial reasons. Maintaining membership in an environment where we lose so many each year is challenging and requires tremendous efforts from the Rabbi and the cheder team. Since Rabbi Andrea joined us in 2012 we have had a net reduction of 13 adult members, although we had suffered very large declines in membership in the previous several years.

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Council Report (Continued)**  
**For the Year Ended 31 March 2018**

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

Rabbi Andrea is now well established and respected in the diverse Jewish community in Sussex, which census data shows is now spread all over the County, with just one third in Brighton and Hove where the community used to be concentrated. The Rabbi continues to participate in inter-faith dialogue and guides the education of our children as well as adults seeking conversion or simply, more Jewish knowledge. He is ably supported by his wife Sara, who teaches in our Cheder, and he has become a senior figure in the Brighton & Hove Jewish community. In addition to our traditional services, we have a popular and innovative musical Kollot service monthly on Friday evenings, 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 Reform Judaism (formerly MRJ), as well as maintaining strong co-operation with the three other well-established Jewish communities in the city.

Our numerous activity groups continue to cater for a growing number of requirements. The Catering Team has reached an extremely high level of professionalism and capability. We have members and others studying religious texts under the Rabbi, a book-club, a group learning to "leyn" (chant in Hebrew from the Torah scroll), another group improving their Hebrew reading and speaking through participation in a community "Ulpan", and a "Rosh Chodesh" women's group. We provide teas for the elderly in cooperation with "Helping Hands", another local charity, and we organise various social events including an annual quiz and musical entertainments. An active Cheder committee 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 of activities led by non-members of the Council include our programme for support of our most elderly members, and the head-teacher of the Cheder who attends Council quarterly to report on this most important element of our activities. We continue to prioritise the younger generation in our budgetary decision-making, and their activities we find are the most effective way to bring new members into the community.

We start with "Kuddle-up" for the youngest and Cheder for school age children up to Bar/Batmitzvah age. After that, the Bar/Batmitzvah graduates are invited to attend Cheder as classroom assistants, and nearly all continue to attend on Sunday mornings. We have separate monthly services for both younger and older children (Shabbat Doroteinu and Shabbaton). For the over 13's we have a Youth Leader working in co-operation with RJ Netzer, RJ's youth group, running the new youth club for the 13-15 age group and the J-crew group for the 15-18s, both under a youth leader who is a student at the University of Sussex.

**Financial Review**

We have generated a surplus on operations this year as a result of receiving £445,172 (2017 - £40,000) of legacy income, of which all but £2,000 came from a single donor, Moss Murray, for whom we held a remembrance service in May 2018, two years after his passing. The amount so far received from this legacy is included in our income for the year, even though paid after the year closed. The Council has decided to ring fence this money by investing it in a high yield charitable fund to provide a stable income for future years, which will underwrite our ability to continue to provide high quality religious and educational services in the face of demographic declines. It is possible that there will be further monies from this legatee in 2019. We wrote last year that legacy income, although unpredictable, has the capability to change our whole financial situation, and we are now paying more attention to requesting that those members, who are able, do leave a remembrance for the Synagogue in their Wills.

Our total income in 2018 excluding the legacies in both years was £276,336 (2017 - £283,931), down 2.7%. This reduction of £7,595 was the result of a fall of £7,313 in funeral and related income, which is 9%, mostly related to a further fall in non-member funerals. Funeral related income at £73,656 was at its lowest level since 2012. Of course, we did have lower costs for the funerals as a result, and the Synagogue's surplus on funeral activity was reduced by only £255 to £11,781. Other income, excluding legacies and funerals was £202,680 (2017 - £208,390), down by 2.7%. This reduction of £5,710 results from the receipt of a one-off redevelopment related donation in 2017 of £8,995 and to improvement in the receipts generated by our extremely hard working Catering team. Unfortunately, subscription-related income, which is 71.4% of the £204,681 net income, had no growth in the past year and is proving particularly hard to increase despite annual inflation-linked increases because of pressure on members' financial capabilities, including now younger members as well as the elderly.

Expenses were £314,809 (2017 - £309,409) up £5,400 but excluding funerals and related costs the increase was larger with expenses up £12,458 or 5.2% at £252,934 (2017 - £240,476). The decrease in funeral costs of £7,058 was because the number of funerals fell from 22 to 15. The increase of other costs included staff costs up by £7,704 (5.7%) and higher redevelopment-related costs up by £2,742.

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Council Report (Continued)**  
**For the Year Ended 31 March 2018**

The surplus (shown as the net movement of funds in the Statement of Financial Affairs or SOFA), for 2018 was therefore £407,188 (2017 - £19,687 and 2016 - £7,439) and this was the fourth successive year in which we have generated a positive surplus on our accounting basis. However, excluding the windfall legacies we did have a substantially increased deficit in 2018 of £38,473 up from £20,313 in 2017, whereas in 2016 we had a surplus greater than the small legacies received. Clearly the Synagogue cannot rely on legacies for its ordinary running expenses as we had eight years up to 2015 with no legacies above £10,000.

**Reserves**

In 2018 the cash reserves decreased by £59,449 to £121,774. Free reserves after deduction of fixed assets yet to be depreciated are £30,039 (2017- £102,863), a reduction of 71%. This very large movement reflects the reversal of temporary working capital movements in 2016 and 2017. In fact, ignoring the large legacy not yet received in cash by March 2018, cash reserves had decreased only £16,877 in three years, and this compares closely with a total deficit for the same three years of £8,857, again excluding the unreceived legacy.

This shortfall of free reserves will have changed radically after the legacy cash was received, which took place in early May 2018. Nevertheless, the low level of our free reserves is a matter of concern for the Trustees. The Council still consider that the Synagogue should retain free 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. This is another reason why the legacy has been invested and ring-fenced. We are still hopeful that our redevelopment project, which is now in preparation for submission for planning consent, may provide some cash benefit from reduced expenditures to further boost our reserves.

**The coming year**

The Council have, as usual, prepared a budget for 2019. This includes the income from the investment of the legacy which should enable a much reduced operating deficit, around £19,000 on income and expenditure mostly increased only in line with inflation. Future costs for the redevelopment project, now that we have passed the pre-planning application stage and have more certainty on our direction of travel, will be capitalised for ultimate recovery from the project's eventual income stream. We continue to be hopeful that the current level of Synagogue activity will enable us to increase membership, which is the key to improved financial operating results. Members who participate in activities contribute more than just their subscriptions and we will need the assistance of all our members and volunteers to ensure that we do indeed achieve a better result in reality than budgeted.

**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  
Sharon Rose

**Other Council Members**

Roger Berlin  
Nick Beck (Resigned 11/09/2017)  
Noah Gerstman  
Jason Lever  
Bryan Huberman

**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.

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Council Report (Continued)**  
**For the Year Ended 31 March 2018**

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' 2015.

**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.

**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 judgements 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: 21 May 2018

**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 2018, 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**

In accordance with my examination, no matter has come to my attention:

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:

- 1) accounting records were not kept in respect of the Synagogue as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.

**Ian Matthews**  
**On behalf of Kingston Smith LLP**  
**Chartered Accountants**

Betchworth House  
57 - 65 Station Road  
Redhill  
Surrey  
RH1 1DL

Date: 21 May 2018

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Statement of Financial Activities**  
**For the Year Ended 31 March 2018**

	Note	Unrestricted Funds £	Restricted Funds £	2018 Total £	2017 Total £
<b>INCOME AND ENDOWMENTS</b>					
Donations, gifts and legacies	2	455,608	17,317	472,925	73,103
<b>Other Trading Activities</b>					
Trading activities	3	31,295	1,581	32,876	36,491
Other Income		4,509	-	4,509	4,569
<b>Charitable Activities</b>	4	156,460	54,627	211,087	215,115
<b>Investment Income</b>	5	111	-	111	81
<b>Total Operating Income</b>		<u>647,983</u>	<u>73,525</u>	<u>721,508</u>	<u>329,359</u>
<b>EXPENDITURE</b>					
<b>Raising Funds</b>					
Generating Voluntary Income	6	-	4,401	4,401	4,309
Goods sold and services provided		5,355	-	5,355	2,901
<b>Total cost of raising funds</b>		5,355	4,401	9,756	7,210
<b>Charitable Activities</b>	7	249,304	55,749	305,053	302,199
<b>Total Operating Expenditure</b>		<u>254,659</u>	<u>60,150</u>	<u>314,809</u>	<u>309,409</u>
<b>Net Operating Income</b>	9	393,324	13,375	406,699	19,950
<b>Profit/(Loss) on Investment Assets</b>		489	-	489	(263)
<b>Net Movement in Funds</b>		393,813	13,375	407,188	19,687
<b>Total Funds Brought Forward</b>		<u>245,571</u>	<u>78,360</u>	<u>323,931</u>	<u>304,244</u>
<b>Total Funds Carried Forward</b>		<u><u>639,384</u></u>	<u><u>91,735</u></u>	<u><u>731,119</u></u>	<u><u>323,931</u></u>



**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Balance Sheet**  
**As at 31 March 2018**

	<u>Note</u>	2018		2017	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	10		164,643		165,572
<b>Current Assets</b>					
Judaica Shop Stock		1,872		1,716	
Funeral Plots		558		605	
Debtors and Prepayments	11	477,443		19,135	
Cash at Bank and in Hand	12	<u>121,774</u>		<u>181,223</u>	
		601,647		202,679	
<b>Current Liabilities</b>					
Creditors: Amounts falling due within one year	13	<u>(35,171)</u>		<u>(44,320)</u>	
<b>Net Current Assets</b>			<u>566,476</u>		<u>588,360</u>
<b>Total Net Assets</b>			<u><u>731,119</u></u>		<u><u>323,931</u></u>
<b>Accumulated Funds</b>					
Restricted Funds	14		91,735		78,360
Unrestricted Funds - Designated		164,643		165,572	
Unrestricted Funds - General		<u>474,741</u>		<u>79,999</u>	
			<u>639,384</u>		<u>245,571</u>
	15		<u><u>731,119</u></u>		<u><u>323,931</u></u>

Approved by the Synagogue Council on 21 May 2018 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 2018**

**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.

**(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. Legacies are considered receivable when the amount can be reliably measured and receipt is reasonably certain.

**(e) Resources expended**

Expenditure is recognised on an accruals basis, gross of irrecoverable VAT. The financial statements distinguish between the following subheadings:

*Cost of raising funds*

This category includes all expenditure relating to the cost of goods sold and services provided, along with the cost of generating voluntary income.

*Cost of charitable activities*

This category includes all expenditure on activities in furtherance of the charity's objects together with expenditure on costs incurred in support of the charitable activities undertaken by the charity.

**(f) 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.

**(g) Designated funds**

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

**(h) 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.

**(i) Burial plots**

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

**(j) 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 2018 (Continued)**

**1. Accounting policies (continued)**

**(k) 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.

**(l) Financial instruments**

The charity only has financial instruments classified as basic and measured at amortised cost. The charity has no financial instruments that are classified as 'other' or financial instruments measured at fair value.

**(m) Pensions**

The Synagogue operates 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.

**(n) 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:**

**Year to 31 March 2018**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Legacies	445,172	-	445,172
Donations	6,288	-	6,288
Fit Out Fund	-	5,164	5,164
Prayer Book Fund	-	3,359	3,359
Kol Nidre Charities	500	2,841	3,341
Yahrzeit	3,180	-	3,180
Renewal Fund (Representative Council)	-	2,820	2,820
Youth Fund	-	2,000	2,000
Welfare Fund Donations	-	1,133	1,133
Memorial Board	468	-	468
Renaissance Fund	-	-	-
	<u>455,608</u>	<u>17,317</u>	<u>472,925</u>

**Year to 31 March 2017**

Legacies	40,000	-	40,000
Renaissance Fund	-	8,995	8,995
Donations	7,349	-	7,349
Youth Fund	-	4,400	4,400
Yahrzeit	3,643	-	3,643
Kol Nidre Charities	315	2,682	2,997
Renewal Fund (Representative Council)	-	2,887	2,887
Prayer Book Fund	-	2,270	2,270
Welfare Fund Donations	-	537	537
Memorial Board	25	-	25
	<u>51,332</u>	<u>21,771</u>	<u>73,103</u>

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2018 (Continued)**

**3. Trading Activities:**

Year to 31 March 2018	Unrestricted	Restricted	Total
	Funds	Funds	
	£	£	
Non-Member Funerals	15,829	-	15,829
Catering team, Seder and Functions	6,416	-	6,416
Hall Hire (including students)	4,592	-	4,592
High Holyday Tickets	1,695	-	1,695
Adverts & New Year Greetings	1,600	-	1,600
Security Fund	-	1,351	1,351
Judaica Shop Sales	1,163	-	1,163
Board of Deputies	-	230	230
Wedding Charges	-	-	-
	<u>31,295</u>	<u>1,581</u>	<u>32,876</u>
<b>Year to 31 March 2017</b>			
Non-Member Funerals	19,318	-	19,318
Hall Hire (including students)	6,336	-	6,336
Catering team, Seder and Functions	4,241	-	4,241
High Holyday Tickets	2,300	-	2,300
Adverts & New Year Greetings	1,405	-	1,405
Judaica Shop Sales	969	-	969
Security Fund	-	902	902
Board of Deputies	-	520	520
Wedding Charges	500	-	500
	<u>35,069</u>	<u>1,422</u>	<u>36,491</u>

**4. Incoming Resources from Charitable Activities**

Year to 31 March 2018	Unrestricted	Restricted	Total
	Funds	Funds	
	£	£	
Subscriptions	124,490	-	124,490
Income from Members for Funerals	-	29,351	29,351
Jewish Joint Burial Society	-	25,276	25,276
Income Tax Recoverable on Subscriptions and Donations	21,554	-	21,554
Ulpan	5,065	-	5,065
Stone Settings	3,200	-	3,200
Religion Classes	2,151	-	2,151
	<u>156,460</u>	<u>54,627</u>	<u>211,087</u>
<b>Year to 31 March 2017</b>			
Subscriptions	125,439	-	125,439
Income from Members for Funerals	-	31,908	31,908
Jewish Joint Burial Society	-	25,393	25,393
Income Tax Recoverable on Subscriptions and Donations	22,151	-	22,151
Religion Classes	2,321	-	2,321
Stone Settings	4,350	-	4,350
Ulpan	3,553	-	3,553
	<u>157,814</u>	<u>57,301</u>	<u>211,562</u>

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2018 (Continued)**

**5. Investment income**

<b>Year to 31 March 2018</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Interest on Deposits	74	-	74
Dividends Received	37	-	37
	<u>111</u>	<u>-</u>	<u>111</u>
<b>Year to 31 March 2017</b>			
Interest on Deposits	70	-	70
Dividends Received	11	-	11
	<u>81</u>	<u>-</u>	<u>81</u>

**6. Raising funds**

<b>Year ended 31 March 2018</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Costs of Generating Voluntary Income			
Renewal Fund (Representative Council)	-	2,820	2,820
Security Fund	-	1,351	1,351
Board of Deputies	-	230	230
Fundraising: Costs of goods sold and services provided			
Catering team, Seder and Functions	4,299	-	4,299
Judaica Shop	1,056	-	1,056
	<u>5,355</u>	<u>4,401</u>	<u>9,756</u>
<b>Year ended 31 March 2017</b>			
Costs of Generating Voluntary Income			
Renewal Fund (Representative Council)	-	2,887	2,887
Security Fund	-	902	902
Board of Deputies	-	520	520
Fundraising: Costs of goods sold and services provided			
Catering team, Seder and Functions	1,997	-	1,997
Judaica Shop	904	-	904
	<u>2,901</u>	<u>4,309</u>	<u>7,210</u>

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2018 (Continued)**

**7. Expended charitable activities**

<b>Year to 31 March 2018</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Costs directly related to activities:</b>			
Rabbinic Costs and Expenses	64,601	-	64,601
Administration, Cheder and Welfare Costs	55,674	-	55,674
Funeral Costs	12,175	24,345	36,520
Jewish Joint Burial Society	-	25,355	25,355
Movement for Reform Judaism Affiliation	24,017	-	24,017
Education	5,919	-	5,919
Kol Nidre Charities	-	2,841	2,841
Prayer Book Fund Expenses	-	2,618	2,618
Kiddush & Chagim Costs	1,771	-	1,771
Youth Fund	-	380	380
Welfare Assistance	-	210	210
	<u>164,157</u>	<u>55,749</u>	<u>219,906</u>
<b>Support costs allocated to activities:</b>			
Caretaker Costs	21,518	-	21,518
Redevelopment Fees	11,737	-	11,737
Lighting and Heating	8,725	-	8,725
Insurances	8,255	-	8,255
Repairs and Maintenance	5,990	-	5,990
Accountancy	5,880	-	5,880
Legal and Professional	5,328	-	5,328
Printing, Stationery and Advertising	4,659	-	4,659
Telephone	4,366	-	4,366
Water Rates	3,031	-	3,031
Sundry Resources Expended	2,928	-	2,928
Depreciation	1,333	-	1,333
Computer Costs	611	-	611
Credit Card Charges	574	-	574
Motor Expenses	212	-	212
	<u>85,147</u>	<u>-</u>	<u>85,147</u>
	<u>249,304</u>	<u>55,749</u>	<u>305,053</u>

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2018 (Continued)**

**7. Expended charitable activities (continued)**

Year to 31 March 2017	Unrestricted Funds £	Restricted Funds £	Total £
<b>Costs directly related to activities:-</b>			
Rabbinic Costs and Expenses	60,850	-	60,850
Administration, Cheder and Welfare Costs	52,956	-	52,956
Funeral Costs	15,043	30,123	45,166
Movement for Reform Judaism Affiliation	24,073	-	24,073
Jewish Joint Burial Society	-	23,767	23,767
Renaissance Fund	-	8,995	8,995
Kol Nidre Charities	-	2,682	2,682
Education	2,260	-	2,260
Kiddush & Chagim Costs	1,704	-	1,704
Youth Fund	-	176	176
Prayer Book Fund Expenses	-	35	35
Welfare Assistance	-	20	20
	<u>156,886</u>	<u>65,798</u>	<u>222,684</u>
<b>Support costs allocated to activities:-</b>			
Caretaker Costs	20,283	-	20,283
Repairs and Maintenance	14,942	-	14,942
Lighting and Heating	10,145	-	10,145
Insurances	7,871	-	7,871
Accountancy	5,982	-	5,982
Printing, Stationery and Advertising	4,941	-	4,941
Telephone	4,563	-	4,563
Water Rates	2,989	-	2,989
Legal and Professional	2,678	-	2,678
Sundry Resources Expended	2,010	-	2,010
Depreciation	1,683	-	1,683
Credit Card Charges	533	-	533
Motor Expenses	466	-	466
Computer Costs	429	-	429
	<u>79,515</u>	<u>-</u>	<u>79,515</u>
	<u>236,401</u>	<u>65,798</u>	<u>302,199</u>

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2018 (Continued)**

<b>8. Staff costs</b>	<b><u>2018</u></b>	<b><u>2017</u></b>
	<b>£</b>	<b>£</b>
Salaries	130,312	123,211
Social security costs	6,917	6,374
Pension and life insurance costs	<u>4,563</u>	<u>4,503</u>
	<u>141,792</u>	<u>134,088</u>

The average numbers of full time equivalent staff employed during the year was 4 (2017: 4).

During the year, the Trustees received remuneration of £nil (2017: £nil) and were not reimbursed any expenses.

During the year, the Rabbi received remuneration of £64,601 (2017: £60,850) and was not reimbursed any expenses.

During the year, no employees received emoluments of more than £60,000 (2017: £60,000).

The key management personnel of the Synagogue are the Trustees and the Rabbi.

<b>9. Net operating income</b>	<b><u>2018</u></b>	<b><u>2017</u></b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Independent Examiner's fee	<u>5,880</u>	<u>5,982</u>

<b>10. Tangible fixed assets</b>	<b><u>Freehold</u></b>	<b><u>Fixtures</u></b>	<b><u>Office and</u></b>	
	<b><u>Land and</u></b>	<b><u>and</u></b>	<b><u>Computer</u></b>	
	<b><u>Buildings</u></b>	<b><u>Fittings</u></b>	<b><u>Equipment</u></b>	<b><u>Total</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 April 2017	161,281	74,497	13,100	248,878
Additions	-	-	404	404
At 31 March 2018	<u>161,281</u>	<u>74,497</u>	<u>13,504</u>	<u>249,282</u>
<b>Depreciation</b>				
At 1 April 2017	-	71,719	11,587	83,306
Charge for Year	-	694	639	1,333
At 31 March 2018	<u>-</u>	<u>72,413</u>	<u>12,226</u>	<u>84,639</u>
<b>Net book value at</b>				
31 March 2018	<u>161,281</u>	<u>2,084</u>	<u>1,278</u>	<u>164,643</u>
31 March 2017	<u>161,281</u>	<u>2,778</u>	<u>1,513</u>	<u>165,572</u>



**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2018 (Continued)**

<b>11. Debtors and prepayments</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Other debtors	17,388	14,844
Prepayments	4,730	4,291
Accrued Income	455,325	-
	<u>477,443</u>	<u>19,135</u>

<b>12. Cash at bank and in hand</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	<u>30,039</u>	<u>91,735</u>	<u>121,774</u>	<u>181,223</u>

<b>13. Creditors: Amounts falling due within one year</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Other creditors and accruals	32,226	39,834
Deferred income	-	1,493
Social security and other taxes	2,945	2,993
	<u>35,171</u>	<u>44,320</u>

Deferred income represents fundraising income received during the year for events taking place post year end.

<b>14. Restricted funds</b>	<b>1 April 2017</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>31 March 2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Funeral Expenses Fund	30,559	29,351	24,345	35,565
Jewish Joint Burial Society	23,179	25,276	25,355	23,100
Youth Fund	7,939	2,000	380	9,559
Kol Nidre Charities	-	2,841	2,841	-
Scroll Repair Fund	1,778	-	-	1,778
Prayer Book Fund	10,665	3,359	2,618	11,406
Welfare Fund	4,240	1,133	210	5,163
Renewal Fund (Representative Council)	-	2,820	2,820	-
Security Fund	-	230	230	-
Board of Deputies	-	1,351	1,351	-
Fit Out Fund	-	5,164	-	5,164
	<u>78,360</u>	<u>73,525</u>	<u>60,150</u>	<u>91,735</u>

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

The Jewish Joint Burial Society is a central 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 the Synagogue's Executive.

The Youth Fund was set up to assist with the costs of youth activities, mostly in connection with Reform Jewish Youth.

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

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

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

The Welfare Fund was set up for donations given for a welfare purpose, mostly by the Rabbi.

The Renewal Fund is for contributions to the Sussex Jewish Representative Council.

The Security Fund is for contributions towards the Community Security Trust (CST), which is responsible for the Synagogue's Security.

The Board of Deputies Fund is for contributions towards the representative body of the Jewish community in the UK.

The Fit Out Fund is for contributions towards the new Synagogue's fit out.

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2018 (Continued)**

**15. Analysis of Net Assets between funds**

	<b>Tangible Fixed Assets</b>	<b>Cash at Bank and in hand</b>	<b>Other Net Assets</b>	<b>Total</b>
	<b>£ (Note 10)</b>	<b>£ (Note 12)</b>	<b>£</b>	<b>£</b>
<b>Restricted Funds</b>	-	91,735	-	91,735
<b>Unrestricted Funds</b>				
General	-	30,039	444,702	474,741
Designated	<u>164,643</u>	<u>-</u>	<u>-</u>	<u>164,643</u>
<b>Net Assets</b>	<u><u>164,643</u></u>	<u><u>121,774</u></u>	<u><u>444,702</u></u>	<u><u>731,119</u></u>

**16. Operating leases**

At 31 March 2018, Brighton & Hove Reform Synagogue was committed to make the following payments under non-cancellable operating leases in the year to 31 March 2019:

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Due within 1 year	881	881
Within two to five years	<u>441</u>	<u>1,322</u>
	<u><u>1,322</u></u>	<u><u>2,203</u></u>

The amount charged to the SOFA in respect of operating leases for 2018 amounted to £929 (2017: £929).

**17. Related party transactions**

There have been no related party transactions during the year that require disclosure in the financial statements.