

**BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE**  
**(A company limited by guarantee)**

**REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED**

**31 MARCH 2014**

**COMPANY NUMBER 08098379**

**REGISTERED CHARITY NUMBER 1149342**

**BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE  
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014**

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**BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE  
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014**

LEGAL AND ADMINISTRATIVE INFORMATION

COMPANY NUMBER

08098379

DIRECTORS AND  
MANAGEMENT COMMITTEE

	<u>Appointed</u>	<u>Resigned</u>
M Bianco	09.10.12	
R Bianco	09.10.12	
L Burns	05.02.13	
H Cohen	09.12.12	
Y Froimovice	07.08.13	
D Gilmore	30.10.13	13.06.04
R Kammerling	09.10.12	04.06.13
L Mordecai	08.06.12	
M Reese	06.08.13	
P Speck	08.06.12	
S Walker	08.06.12	
S Williams	16.09.13	13.06.14
M Winstone	04.12.12	
S Winstone	09.10.12	
K Wright	09.10.12	06.08.13

REGISTERED OFFICE

6 LANSDOWNE ROAD  
HOVE  
EAST SUSSEX  
BN3 1FF

INDEPENDENT EXAMINER

M SLADEN  
EVANS BARKER & CO  
189f SOUTH COAST ROAD  
PEACEHAVEN  
EAST SUSSEX  
BN10 8NS

BANKERS

HSBC BANK PLC  
50 CHURCH ROAD  
BURGESS HILL  
WEST SUSSEX  
RH15 9AE

**BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE  
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014**

REPORT OF THE MANAGEMENT COMMITTEE

The Management Committee present their report and the unaudited financial statements for the year ended 31 March 2014.

PRINCIPAL ACTIVITY

The principal activity of the company in the year to 31 March 2014 was that of the advancement of liberal and progressive Judaism and the advancement of religious and racial harmony.

MEMBERS OF THE COMMITTEE

Members of the Management Committee, who are directors for the purposes of company law and trustees for the purpose of charity law, who served during the year, and up to the date of this report, are set out on page 1.

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

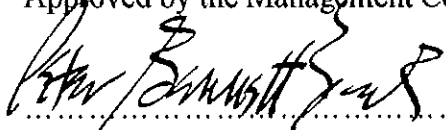
Company law require the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the Balance Sheet date, and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Management Committee should follow best practice and:-

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statement on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Management Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Management Committee is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing the above report the Management Committee have taken advantage of the special exemptions applicable to small companies provided by sections 477(2) of the Companies Act 2006.

Signed on behalf of the Management Committee  
Approved by the Management Committee

  
.....  
P Speck

..... 1/7/14 .....  
Date

**BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE  
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014**

**Statement of Financial Affairs for the year ended 31 March 2014**

	Note	31.03.14	Restricted 31.03.14	31.03.13
<b>Incoming resources</b>				
Income				
Donations and gifts	2	112,674	-	20,000
		-----	-----	-----
Total		112,674	-	20,000
<b>Resources expended</b>				
Direct Synagogue costs	3	66,302	-	8,987
Administration expenses	4	36,681	-	10,970
		-----	-----	-----
Total		102,983	-	19,957
Net incoming		9,691	-	43
		-----	-----	-----
Net movement of funds		9,691	-	43
Balance at 01.04.13		350,043		
Revaluation reserve		-	-	350,000
		-----	-----	-----
Balance 31.03.14		359,734	-	350,043
		=====	=====	=====

**BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE  
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014**

**Balance Sheet at 31 March 2014**

	Note	31.03.14	31.03.13
<b>Fixed Assets</b>			
Tangible Fixed Assets	5	368,786	356,259
<b>Current Assets</b>			
Debtors and prepayments	6	1,655	1,878
Cash at bank		198,150	-
		-----	-----
		568,591	358,137
<b>Current liabilities</b>			
Amounts falling due within			
One year	7	(8,857)	(8,094)
Long term loan		(200,000)	-
		-----	-----
<b>Net assets</b>		<u>359,734</u>	<u>350,043</u>
<b>Represented by Funds</b>			
Unrestricted general fund	8	9,734	43
Building revaluation reserve		350,000	350,000
		-----	-----
		<u>359,734</u>	<u>350,043</u>

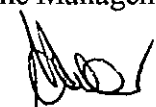
For the financial year ended 31 March 2014 the company was entitled to exemption from audit under section 477(2) of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with sections 476 of the Companies Act 2006.

The Management Committee acknowledge responsibility for:-

- a) ensuring the company keeps accounting records which comply with section 386; and
- b) preparing records which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit and loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.

Approved by the Management Committee:-

Signed by:-



.....  
S Walker

Date:-.....11/7/14.....

...../4

**BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE  
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014**

**Notes to the Accounts**

**1. Accounting Policies**

- a) These accounts are provided under "Accounting and Reporting by Charities", the Statement of Recommended Accounting Practice (SORP), revised in October 2005. The Synagogue applies accruals accounting as required by SORP.
  
- b) **Fixed Assets:** The Freehold Property was gifted from the Liberal and Progressive Synagogue B&H on 28 March 2013 and has been valued on the same basis as it was included in the accounts for the Synagogue, namely at a professional valuation carried out on 26 March 2006.

The building is currently undergoing re-development and it is anticipated that once the re-development has been completed the building will then be re-valued and this value will be substituted for the existing value and any surplus re-development costs will be written off at that stage.

- c) **Donations and Legacies:** The Company treats donations and legacies as general funds unless a specific restriction is placed on any such item. This includes the sale of religious artefacts to members and charges for the use of Synagogue premises.

**BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE  
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014**

**Notes to the Accounts**

<b>2. Donations</b>	<b>Unrestricted</b>	
	<b>31.03.14</b>	<b>31.03.13</b>
Donations	112,674	20,000
	<u>          </u>	<u>          </u>

**3. Direct Charitable Expenditure**

	<b>Note</b>	<b>31.03.14</b>	<b>31.03.13</b>
Rabbi salary	9	34,637	-
Religion school salary	9	2,718	-
Rabbi pension	9	3,127	-
Catering		648	376
Judaica & books		543	839
Office printing, tel & post		4,302	771
Office & admin		6,635	4,020
Rabbinic expenses		5,619	1,148
Liberal Judaism		7,328	1,833
Sundry expenses		745	-
		<u>-----</u>	<u>-----</u>
		66,302	8,987
		<u>          </u>	<u>          </u>

**4. Management and Administration  
Of the Synagogue**

	<b>Note</b>		
Caretaker salary	9	836	-
Office salaries	9	6,234	-
Audit and accountancy fee		225	350
Bank charges and interest		189	4
Funeral expenses		1,805	1,115
Gas & electricity		345	234
Insurance		6,190	1,768
Office & admin		12,425	3,207
Liberal Judaism		7,328	1,832
Water rates		(4)	44
Repairs and maintenance		389	2,416
Sundry expenses		719	-
		<u>-----</u>	<u>-----</u>
		36,681	10,970
		<u>          </u>	<u>          </u>



**BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE  
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014**

**Notes to the accounts**

**5. Tangible fixed assets**

	<b>Freehold</b>	<b>Fixtures</b>	<b>Total</b>
Book value 01.04.13	356,259	-	356,259
Additions	12,527	-	12,527
	-----	-----	-----
Book value 31.03.14	<u>368,786</u>	<u>-</u>	<u>368,736</u>

On 28 March 2013 the freehold building was gifted from the Liberal and Progressive Synagogue B&H.

**6. Debtors**

	<b>Unrestricted</b>	<b>31.03.13</b>
Prepayments	<u>1,655</u>	<u>1,878</u>

**7. Creditors – amounts due within one year**

	<b>31.03.14</b>	<b>31.03.13</b>
PAYE & NI	1,006	-
Sundry accruals	7,851	6,222
Bank overdraft	-	1,872
	-----	-----
	<u>8,857</u>	<u>8,094</u>

**BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE  
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014**

**Notes to the accounts**

**8. Analysis of unrestricted general funds**

	<b>31.03.14</b>	<b>31.03.13</b>
Opening value of funds	43	-
Income	112,674	20,000
	-----	-----
Funds available for use	112,717	20,000
Less: Direct Synagogue Expenditure	(66,302)	(8,987)
Less: Management and Administration Expenditure	(36,681)	(10,970)
	-----	-----
Closing value of funds	<u>9,734</u>	<u>43</u>

**9. Salaries and social security costs**

	<b>31.03.14</b>	<b>31.03.13</b>
Salaries	43,472	-
Social security costs	4,080	-
	-----	-----
	<u>47,552</u>	<u>-</u>

**BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE  
ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2014**

**Independent Examiner's Report on the Accounts**

**Report to the Trustees of Brighton and Hove Progressive Synagogue  
Registered Charity Number 1149342**

**Respective responsibilities of Trustee and Examiner**

As the Charity's Trustees you are responsible for the preparation of the accounts and you consider that the audit requirement under section 43(2) of the Charities Act does not apply. It is my responsibility to state that on the basis of procedures specified in the General Direction given by the Charity Commissioners under section 43(7)(b) of the Act, 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 any explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

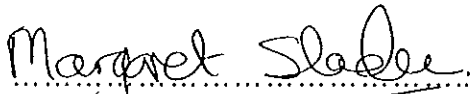
**Independent Examiner's Statement**

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


- 1) Which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

Have 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.

  
Signed

Margaret Sladen BA(Hons) ATT  
Evans Barker & Co  
Peacehaven, East Sussex.

  
Date