

**BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE**  
**CHARITABLE COMPANY LIMITED BY GUARANTEE**

**UNAUDITED REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2018**

COMPANY NUMBER	08098379
REGISTERED CHARITY NUMBER	1149342

**BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE**  
CHARITABLE COMPANY LIMITED BY GUARANTEE

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**BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE**  
CHARITABLE COMPANY LIMITED BY GUARANTEE

**CHARITY INFORMATION**

**BOARD OF DIRECTORS (TRUSTEES)**

	Appointed	Resigned
Sandra Walker		
Peter Bennett Speck		
Louise Mordecai		
Michael Regan		
Myra Bianco		
Richard Bianco		
Leslie Burns		13.07.17
Yehoshoua Froimovici		
Pamela Hartog		
Karen Katz		
Martin Winstone		
Michael Austin		
Howard Cohen		06.02.18

All Trustees served throughout the year unless otherwise indicated.

**MINISTER**

Rabbi Elizabeth Tikvah Sarah

**ADDRESS**

6 Lansdowne Road  
Hove  
East Sussex  
BN3 1FF

**CHARITY COMMISSION NUMBER**

1149342

**INDEPENDENT EXAMINER**

Nigel Paul Griggs FCA  
Haines & Co  
28/29 Carlton Terrace  
Portslade  
East Sussex  
BN41 1UR

**BANKERS**

HSBC Bank Plc  
Burgess Hill, West Sussex

# BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

## REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018

The Board of Trustees who are also directors of the Company, present their report and the financial statements for the year ended 31 March 2018.

### OBJECTIVES AND ACTIVITIES

The objects of the Charity as set out in its Articles of Association are:

- (1) the advancement of Liberal and Progressive Judaism; and
- (2) the advancement of religious and racial harmony, including but not limited to promoting inter-faith activities.

The Company has the following powers, which may be exercised only in promoting the Objects:

to provide and maintain a place of worship and appropriate spiritual leadership;  
to conduct Jewish services;

to provide appropriate religious education for Members and their children;  
to be a member of the Union of Liberal and Progressive Synagogues (Liberal Judaism), to support its aims, and to provide facilities for the instruction of proselytes under its rules;

to solemnize circumcisions, baby blessings, Bar/Bat-Mitzvah, Kabbalat Torah, marriages, civil partnerships, mixed-faith blessings, burials and cremations for the Members;  
to perform such other religious, social and charitable activities as the Trustees shall determine;

in advancing religious and racial harmony:

to play an active role in the life of the wider community as well as of the Jewish community;  
to further the understanding of Jewish culture and observance for the benefit of the wider community; and

to facilitate and encourage interfaith and intercultural exchange;

### ACHIEVEMENTS AND PERFORMANCE

The Charitable Company's achievements included religious services every week and for most Jewish festivals, the provision of services to solemnise life cycle events within liberal and progressive Judaism, the provision of pastoral care and welfare care for congregants, religious education for children and adults, visits to those in need, social activities for the elderly and for those in need, a weekly open day for socialising aimed at the elderly and the collection of donations for distribution to other charities.

The Trustees have had regard to the Charity Commission guidance on public benefit.

### FINANCIAL REVIEW

The Charity's financial statements are set out on pages 6 to 12.

# BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

## REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charitable Company is a company limited by guarantee, not having a share capital. It is registered with the Charity Commission for England and Wales and is governed by its constitutional document the Memorandum and Articles of Association dated 8th June 2012.

The Charity is managed by a Board of Trustees (Directors). Under the Articles of Association, the Directors/Trustees comprise the trustees from time to time of an Unincorporated Charity known as Liberal and Progressive Synagogue B&H (also a registered charity, registration number 1046457) and up to two persons appointed as Directors/Trustees by the Board.

Meetings of the Board of Trustees take place monthly.

The Board of Trustees have appointed committees to manage finance, education, welfare, and religious practices and has power to appoint other sub-committees as the need arises. The committees report to the Board.

The Board of Trustees have reviewed the major risks to which the Charity is exposed and is satisfied that systems are in place to mitigate the Charity's exposure to such risks.

### REFERENCE AND ADMINISTRATIVE DETAILS

Name of Charity: Brighton and Hove Progressive Synagogue (also sometimes referred to as BHPS)

Registered Charity Number: 1149342 in England and Wales  
Company Registration Number: 08098379

Address of principal office: 6 Lansdowne Road, Hove, East Sussex, BN3 1FF

Names of charity trustees at the date of approval of this report, and charity trustees who served in the reporting period:

Michael Austin  
Peter Bennett Speck  
Myra Bianco  
Richard Bianco  
Leslie Burns  
Howard Cohen  
Yehoshoua Froimovici  
Pamela Hartog  
Karen Katz  
Louise Mordecai  
Michael Regan  
Sandra Walker  
Sarah Winstone  
Martin Winstone

The Charity did not have any corporate trustees.

None of the Trustees held property belonging to the Charity.



# BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

## REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018

### EXEMPTIONS FROM DISCLOSURE

Not applicable

### STATEMENTS OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are Directors of Brighton and Hove Progressive Synagogue for the purposes of company law) are responsible for preparing the Trustees' Annual 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 financial statements for each financial year which give a true and fair view of the affairs of the Charitable Company and the incoming resources and application of the resources, including the net income or expenditure of the Charitable Company for the year. In preparing these financial statements, the Trustees are required to:

Select suitable accounting policies and then apply them consistently  
Observe the method 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 financial statements

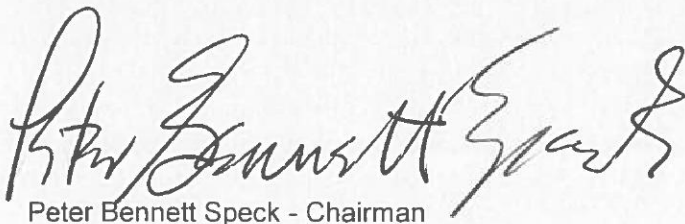
Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

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

### SMALL COMPANIES PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:



Peter Bennett Speck - Chairman

Date 12 June 2018

# BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

## Independent Examiner's Report to the Trustees of Brighton and Hove Progressive Synagogue Charitable Company

I report on the financial statements of the company for the year ended 31 March 2018, which are set out on pages 6 to 12.

### Respective responsibilities of Trustees and Examiner

The Trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to :

- examine the financial statements under section 145 of the 2011 Act;
- 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 Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of 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, no opinion is given as to whether the financial statements 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 connection with my examination, no matter has come to my attention:-

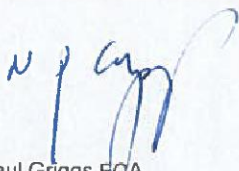
(1) Which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
- to prepare financial statements which accord with the accounting records, comply with the accounting requirements of sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 effective date of 1 January 2015)

have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed



Date

7/6/18

Nigel Paul Griggs FCA  
for and on behalf of Haines & Co  
28/29 Carlton Terrace  
Portslade  
East Sussex  
BN41 1UR

**BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE**  
 CHARITABLE COMPANY LIMITED BY GUARANTEE

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2018**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
<b>INCOMING RESOURCES</b>	<b>4</b>				
From Generated Funds		120,606	-	120,606	118,822
From Charitable Activities		18,537	-	18,537	19,030
		<b>139,143</b>	<b>-</b>	<b>139,143</b>	137,852
<b>RESOURCES EXPENDED</b>	<b>5</b>				
Direct Charitable Expenditure					
Rabbinic costs and expenses		53,794	-	53,794	51,974
Education costs		3,790	-	3,790	3,312
Premises costs		21,066	4,756	25,822	28,397
Administration costs		39,023	-	39,023	43,242
		<b>117,673</b>	<b>4,756</b>	<b>122,429</b>	126,925
Net Incoming Resources before Transfers		21,470	(4,756)	16,714	10,927
Funds brought forward 1 April 2017		328,853	165,050	493,903	482,976
<b>Funds carried forward 31 March 2018</b>		<b>350,323</b>	<b>160,294</b>	<b>510,617</b>	493,903



**BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE**  
**CHARITABLE COMPANY LIMITED BY GUARANTEE**

**BALANCE SHEET AS AT 31 MARCH 2018**

	Notes	31 March 2018 £	31 March 2017 £
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	7	<u>543,285</u>	<u>551,736</u>
<b>CURRENT ASSETS</b>			
Debtors and prepayments	8	3,057	3,052
Cash at bank and in hand	9	<u>4,872</u>	<u>4,803</u>
		<u>7,929</u>	<u>7,855</u>
<b>CURRENT LIABILITIES</b>			
Creditors: amounts falling due within one year	10	<u>15,785</u>	<u>12,327</u>
		<u>535,429</u>	<u>547,264</u>
Creditors: amounts falling due after more than one year	11	24,812	53,361
<b>NET ASSETS</b>		<u>510,617</u>	<u>493,903</u>
<b>MEMBERS FUNDS</b>			
Unrestricted	13	350,323	328,853
Restricted funds	13	<u>160,294</u>	<u>165,050</u>
		<u>510,617</u>	<u>493,903</u>

In approving these financial statements as Directors of the company we hereby confirm:

For the year ended 31 March 2018 the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

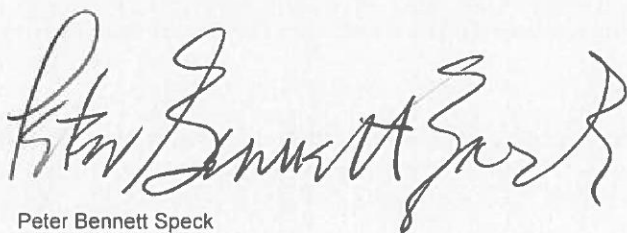
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

Directors' responsibilities:

The directors acknowledge their responsibilities for complying with the requirements of Sections 386 and 387 of the Companies Act 2006 in respect to accounting records and the preparation of financial statements.

These accounts have been prepared in accordance with the requirements of Sections 394 and 395 of the Companies Act 2006 so far as they are applicable to the company.

The financial statements were approved by the Board of Trustees and signed on its behalf by



Peter Bennett Speck  
Chairman

Dated: 12 June 2018

# BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2018

### 1. STATUTORY INFORMATION

Brighton and Hove Progressive Synagogue is a charity registered in England and Wales, limited by guarantee. The Charity's registered number and address can be found on the Company Information page.

### 2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the provision of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", The Charities SORP (FRS 102) (effective January 2015) and the Companies Act 2006.

### 3. ACCOUNTING POLICIES

#### Accounting basis of preparation and standards

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards, the Charities (Accounts and Reports) Regulations 2008 and Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) (effective January 2015) and the Charities Act 2011.

#### Recognition of incoming resources

These are included in the Statement of Financial Activities when the Company becomes entitled to the resources, the Trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

#### Grants and donations

Grants and Donations are only included in the Statement of Financial Activities when the Company has unconditional entitlement to the resources.

#### Donations and legacies

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

#### Investment Income

This is included in the Statement of Financial Affairs when receivable.

#### Expenditure and liabilities

Liability recognition

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

#### Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Land	0% per annum
Buildings	2% per annum straight line commencing 1 April 2016.
Fixtures & fittings	10% per annum straight line
Office Equipment	25% per annum straight line

#### Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE**  
 CHARITABLE COMPANY LIMITED BY GUARANTEE

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2018**

<b>4. Incoming Resources</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds</b>	<b>Total Funds 2018 £</b>	<b>Total Funds 2017 £</b>
Voluntary Income - Donations and gifts				
Donations - general	120,606	-	120,606	118,822
Activities for generating funds				
Non-member funerals	2,612	-	2,612	6,300
Employers Allowance	3,000	-	3,000	3,000
Adverts	25	-	25	330
Judaica sales	648	-	648	485
Weddings/Blessings	525	-	525	1,700
Lectures & Lunches	4,975	-	4,975	4,338
Art Exhibition	688	-	688	2,103
Seder	2,250	-	2,250	-
Joanna MacGregor Concert	3,245	-	3,245	-
Other	569	-	569	774
Investment Income	-	-	-	-
Interest on deposits	-	-	-	-
	<b>139,143</b>	<b>-</b>	<b>139,143</b>	<b>137,852</b>

**5. Resources Expended**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2018 £</b>	<b>Total Funds 2017 £</b>
Expended - Charitable Activities				
Rabbi's Salary, Pension and Expenses	53,794	-	53,794	51,974
Religion School Salaries and Expenses	3,790	-	3,790	3,311
Office Salaries	-	-	-	4,764
Light and Heat	3,548	-	3,548	3,093
General Insurance	4,998	-	4,998	6,166
Travel	355	-	355	524
Catering	4,427	-	4,427	3,720
Office Expenses	3,731	-	3,731	5,226
Cleaning	3,035	-	3,035	3,288
Security	-	-	-	615
Telephone	1,849	-	1,849	1,706
Printing, Stationery and Postage	3,210	-	3,210	2,527
Repairs and Maintenance	2,985	-	2,985	3,895
Non-member Funeral Expenses	777	-	777	1,570
Liberal Judaism - Affiliation Fees	15,423	-	15,423	14,511
Bank Charges	275	-	275	295
Interest Paid	2,735	-	2,735	3,532
Other Costs	1,515	-	1,515	650
Depreciation	9,336	4,756	14,092	12,988
	<b>115,783</b>	<b>4,756</b>	<b>120,539</b>	<b>124,355</b>
Governance Costs				
Accountancy	1,890	-	1,890	1,770
Legal Expenses	-	-	-	800
	<b>1,890</b>	<b>-</b>	<b>1,890</b>	<b>2,570</b>
	<b>117,673</b>	<b>4,756</b>	<b>122,429</b>	<b>126,925</b>

# BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2018

### 6. Employees and Directors

The average number of full-time employees during the year was 1. (2017 : 1).

### 7. Fixed Assets

#### Tangible Fixed Assets

	Land £	Building £	Fixtures £	Office Equipment	Total £
<b>Cost/valuation</b>					
At 1 April 2017	100,000	425,000	43,129	695	568,824
Additions	-	-	2,047	3,594	5,641
	100,000	425,000	45,176	4,289	574,465
Disposals/Impairment	-	-	-	-	-
At 31 March 2018	100,000	425,000	45,176	4,289	574,465
<b>Depreciation</b>					
At 1 April 2017	-	8,500	8,414	174	17,088
Charge for the year	-	8,500	4,519	1,073	14,092
At 31 March 2018	-	17,000	12,933	1,247	31,180
<b>Net book value</b>					
At 31 March 2018	100,000	408,000	32,243	3,042	543,285
At 31 March 2017	100,000	416,500	34,715	521	551,736

On 31 March 2016 the Land & Buildings were valued by Flude Commercial Ltd at £525,000.

### 8. Debtors and Prepayments

	31 March 2018 £	31 March 2017 £
Postage Stamps	919	1,239
Donations Receivable	-	-
Prepayments	2,138	1,813
	3,057	3,052

### 9. Cash at Bank

	31 March 2018 £	31 March 2017 £
Cash at Bank and in Hand Current and deposit accounts	4,872	4,803
	4,872	4,803



**BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE**  
 CHARITABLE COMPANY LIMITED BY GUARANTEE

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2018**

**10. Creditors: Amounts falling due within one year**

	<b>31 March 2018 £</b>	<b>31 March 2017 £</b>
Paye and National Insurance	1,161	1,052
Accruals	6,502	4,669
Current Portion of Bank Loan	8,122	6,606
	<u>15,785</u>	<u>12,327</u>

**11. Creditors: Amounts falling due after more than one year**

	<b>31 March 2018 £</b>	<b>31 March 2017 £</b>
Bank Loan	24,812	53,361
	<u>24,812</u>	<u>53,361</u>

The bank loan is repayable in fixed monthly instalments and following a capital repayment of £20,000 during the year has a remaining term of three and a half years. The loan is secured by a first charge on the Freehold property.

**12. Borrowings**

	<b>31 March 2018 £</b>	<b>31 March 2017 £</b>
The following loans are included within creditors:		
Repayable within one year	8,122	6,606
Between one and five years	24,812	30,562
Beyond five years	-	22,799
	<u>32,934</u>	<u>59,967</u>

**13. Statement of Funds**

	<b>Balance at 1 April 2017 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>Carried Forward 31 March 2018 £</b>
<b>Designated funds</b>				
Synagogue capital project	241,041	-	4,615	236,426
<b>General Funds</b>	87,812	139,143	113,058	113,897
<b>Total unrestricted funds</b>	<u>328,853</u>	<u>139,143</u>	<u>117,673</u>	<u>350,323</u>
<b>Restricted Funds</b>				
Synagogue capital project	165,050	-	4,756	160,294
	<u>165,050</u>	<u>-</u>	<u>4,756</u>	<u>160,294</u>
<b>Total Funds</b>	<u>493,903</u>	<u>139,143</u>	<u>122,429</u>	<u>510,617</u>

The Designated and Restricted funds are principally designed to meet capital expenditure,

**BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE**  
CHARITABLE COMPANY LIMITED BY GUARANTEE

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2018**

**14. Capital Commitments**

	<b>31 March 2018 £</b>	31 March 2017 £
Amounts contracted for but not provided in the financial statements	-	-

**15. Other Financial Commitments**

	<b>31 March 2018 £</b>	31 March 2017 £
At the year end the company had annual commitments under non-cancellable operating leases as set out below:		
Operating Leases which expire:		
Within one year	<b>4,396</b>	3,461
Between two and five years	<b>7,018</b>	3,461
	<b>11,414</b>	6,922

**16. Contingent Liabilities**

The Charity has a contingent liability to repay to Liberal Judaism the donation received from that Charity of £200,000 in the event that the Synagogue is disbanded.