

BRIGHTON AND HOVE REFORM SYNAGOGUE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2022

Charity Registration No. 1155461

# **BRIGHTON AND HOVE REFORM SYNAGOGUE**

## **Council Report**

### **For the Year Ended 31 March 2022**

The Council present their Annual Report, together with the unaudited financial statements, for the year ended 31 March 2022.

#### **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 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 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**

Adult membership was down 9 to 391 during the 2021 calendar year and child membership was up by 18 to 93. This demonstrates the ongoing impact of the closure of the Synagogue building, which was closed due to the pandemic throughout the previous financial year. During the year we gained 27 (2021 - 16) new adult members and lost 36 (2021 - 35), of which 13 (2021 - 20) were as a result of death and the others mostly moved away or lapsed membership for financial reasons. This was the sixth consecutive year in which our adult membership declined, for reasons which are controversial, but certainly include demographic change in the Jewish population nationally.

The Synagogue reopened for services with limited attendance late in 2020 but we have struggled to re-establish attendances at their previous levels. Congregants were certainly deterred by the ongoing pandemic risk, the need to wear masks and socially distance and our well-advised but often uncomfortable policy on ventilation. We brought in a pre-booking requirement for services to limit numbers and this was discontinued early in 2022. All services continue to be available on Zoom and attract a small but regular number of congregants.

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Council Report (continued)**  
**For the Year Ended 31 March 2022**

Our numerous activity groups continued to cater for a growing number of requirements. We had members and others studying religious texts under the Rabbi on-line, the book-club continued, and the group learning to "leyn" (chant in Hebrew from the Torah scroll) also worked online. We have not yet reinstated our popular teas for the elderly and most social events except for simchas held as socially distanced events after services were impossible, but welfare activity continued by phone, and there were additional calls to members old and new.

Our choir returned to communal singing when it was permitted in Summer 2021, but they sung in the balcony well distanced from the Congregation. For the High Holydays in September 2021 numbers in Synagogue were limited to 75 on a pre-booked basis, which meant congregations were considerably smaller than usual. The services were also available simultaneously on YouTube.

Once again our greatest achievement was to keep the Cheder (religion school) operating on-line returning to in-person teaching in September 2020. Teaching on-line worked well where it included the active participation of parents. "Kuddle-up" for the youngest and Cheder for school age children up to Bar/Batmitzvah age have both continued, with monthly learning service for the Bnei Mitzvah students, who also have received one-to-one support. We have a Youth Leader working in co-operation with RJ Netzer, RJ's youth group, who provided online and in person youth activities for the 8-13 age group throughout the year. We also started a Membership Engagement Project in connection with Reform Judaism.

Our office staff continued their work, part of which they were able to do from home, which works well. Our bi-monthly magazine (Sha'are Shalom), and the colourful High Holy Day magazine appeared as usual.

The Council continued to meet monthly on Zoom and the emergency weekly sessions were discontinued as the pandemic restrictions ebbed.

#### **Financial Review**

Our total income in 2022 excluding legacies and funerals in both years was £184,661 (2021: £190,752) down 3%. The decrease of £6,091 was mainly caused by the absence of any income from grants for furlough which were £12,585 last year even though subscription income increased by £5,884 after dropping in 2021 by £13,337. Unfortunately, there was almost no recovery in income from all those activities relying on the use of the Synagogue building such as social events, room hire and ticket sales. Funeral related income fell post-pandemic by £59,976 in the year to £67,504, and although this source of income does tend to vary substantially between years, this was the lowest for very many years.

The net operating surplus as shown in these accounts, before investment gains, was £10,422 (2021 - £27,646 deficit). This included £30,927 of redevelopment related legal costs, offset by the large legacy. On a consistent "repeatable" basis before those elements of income and cost which are one-off or uncontrollable (funerals, legacies and redevelopment costs), the operating deficit in 2022 was £40,018 (2021 - £63,861 deficit). This consistent basis is what we use internally to track our activity and the improvement results from a fall in "repeatable" expenditure of £29,934 to £224,679. We made savings from the staffing reductions made as a result of the pandemic which cut administrative and Cheder employment costs by £20,465 (24%) and caretaker/cleaning costs by £5,659. Employment costs had been offset by the furlough grant in 2021. Conversely utility costs increased as we reopened the building. The Movement for Reform Judaism cut its subscriptions by £6,915 or 28%.

Non-operating items were again favourable in 2022 with investment valuations generating a further gain of £49,526 (2021 - £148,851) after a loss of £105,957 in 2020. We also received a legacy from the estate of Harry Zurich z"l following the death of his widow of £80,635 for which the Council is extremely grateful (2021 – other legacies were £11,719). This was our second largest legacy for at least the last two decades. However, the large fall in funeral income meant a reduced profit on funerals of £732 was generated this year.

#### **Reserves**

Cash balances decreased this year to £83,449 (2021 - £95,832) despite some rebalancing between cash and investments to ensure adequate cash was held for operating needs. Free (General) reserves after deduction of fixed assets yet to be depreciated have increased to £839,525 (2021 - £788,539). The Council still considers 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 expect that our redevelopment project, which is still in the planning stage but making better progress, will require us to spend some of these reserves but will eventually provide a cash benefit from reduced expenditures to aid recovery of our reserves.

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Council Report (continued)**  
**For the Year Ended 31 March 2022**

**Going Concern**

The Trustees have considered the impact of the coronavirus pandemic, and the measures taken to contain it, on the synagogue and its ability to continue as a going concern. Although the ultimate impact cannot be finally determined, the Synagogue reopened in June 2021, and is now operating virtually as normal.

The Trustees have concluded that due to various factors including the Synagogue's level of cash and investments, there is a reasonable expectation that the Synagogue has adequate resources to continue in operational existence for the foreseeable future. Consequently, the financial statements are prepared on a going concern basis.

**The Coming Year**

The Council have prepared a preliminary budget for 2022-23 and expects to incur an operating deficit. We know that elements of our income such as legacies, funerals and investment performance are anyway uncertain, but we plan to focus on:

- Adult Education - a review and updated programme of events and Shiurs (study sessions)
- Avodah - a review of our services and issues around attendance
- Cheder (Religion school) and Young People- continued support and focus of our thriving and vibrant Cheder. Including ongoing support for youth programme
- Constitution Review – including introducing term limits for all Council members
- Eco Synagogue - for BHRS to be a member of the Eco Synagogue and review of our relevant practices and procedures
- Membership Engagement - Introduction of a Befrienders Programme and events around welcoming and new member
- Redevelopment of our building
- Social Activity - to increase in person activities and events

**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, in normal times 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 Sussex 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 other social and pastoral activities. Our activities are popular amongst both members and other people in the community.

**President and Trustees**

The Honorary President is Michael Harris. The Trustees who were Members of Council throughout the Year were:

**Executive Council:**

Chair	Sharon Rose
Vice Chair	Debra Goodman
Vice Chair	Anthony Rosenfield
Hon. Treasurer	Peter Vos
Hon. Secretary	Noah Gerstman

**Other Council Members:**

Bryan Huberman
Roger Berlin
Jason Lever
Michelle Kay

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Council Report (Continued)**  
**For the Year Ended 31 March 2022**

**Legal and Administrative Information**

The Synagogue is a CIO and 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 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 becoming rather outdated and well-worn due to its age and is considering measures including redevelopment of the site 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



**Sharon Rose**  
**Chair**

Date: 16 June 2022

Palmeira Avenue  
Hove  
East Sussex  
BN3 3GE

**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 2022, 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 in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Synagogue's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

Since the Synagogue's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

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**  
(FCA, ICAEW)  
**On behalf of Moore Kingston Smith LLP**  
**Chartered Accountants**

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

Date: 17 June 2022

# BRIGHTON AND HOVE REFORM SYNAGOGUE

## Statement of Financial Activities For the Year Ended 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
<b>INCOME AND ENDOWMENTS</b>					
Donations, gifts and legacies	2	91,244	2,871	94,115	25,422
<b>Other Trading Activities</b>					
Trading activities	3	11,769	1,411	13,180	57,644
<b>Charitable Activities</b>	4	144,722	58,648	203,370	225,116
<b>Investment Income</b>	5	22,135	-	22,135	21,769
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Operating Income</b>		<u>269,870</u>	<u>62,930</u>	<u>332,800</u>	<u>329,951</u>
<b>EXPENDITURE</b>					
<b>Raising Funds</b>					
Generating Voluntary Income		-	3,831	3,831	3,844
Goods sold and services provided		493	-	493	433
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total cost of raising funds</b>	6	493	3,831	4,324	4,277
<b>Charitable Activities</b>	7	265,190	52,864	318,054	353,320
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Operating Expenditure</b>		<u>265,683</u>	<u>56,695</u>	<u>322,378</u>	<u>357,597</u>
<b>Net Operating Income</b>	9	4,187	6,235	10,422	(27,646)
<b>Unrealised gains on Investments</b>		<u>49,526</u>	<u>-</u>	<u>49,526</u>	<u>148,851</u>
<b>Net Movement in Funds</b>		53,713	6,235	59,948	121,205
<b>Total Funds Brought Forward</b>		<u>953,919</u>	<u>97,227</u>	<u>1,051,146</u>	<u>929,941</u>
<b>Total Funds Carried Forward</b>		<u><u>1,007,632</u></u>	<u><u>103,462</u></u>	<u><u>1,111,094</u></u>	<u><u>1,051,146</u></u>



# BRIGHTON AND HOVE REFORM SYNAGOGUE

## Balance Sheet As at 31 March 2022

	<u>Note</u>	2022	2021
		£	£
<b>Fixed Assets</b>			
Tangible Assets	10	168,107	165,380
Investments	11	863,698	817,715
		<u>1,031,805</u>	<u>983,095</u>
<b>Current Assets</b>			
Judaica Shop Stock		1,877	1,701
Funeral Plots		372	372
Debtors and Prepayments	12	33,081	17,036
Cash at Bank and in Hand	13	83,449	95,832
		<u>118,779</u>	<u>114,941</u>
<b>Current Liabilities</b>			
Creditors: Amounts falling due within one year	14	(39,490)	(46,890)
<b>Net Current Assets</b>		<u>79,289</u>	<u>68,051</u>
<b>Total Net Assets</b>		<u>1,111,094</u>	<u>1,051,146</u>
<b>Accumulated Funds</b>			
Restricted Funds	15	103,462	97,227
Unrestricted Funds - Designated		168,107	165,380
Unrestricted Funds - General		839,525	788,539
		<u>1,007,632</u>	<u>953,919</u>
	16	<u>1,111,094</u>	<u>1,051,146</u>

Approved by the Synagogue Council on 16 June 2022 and signed on its behalf by



Sharon Rose - Chair



Peter Vos - Treasurer



**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**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 considered the impact of the coronavirus pandemic, and the measures taken to contain it, on the synagogue and its ability to continue as a going concern. Although the ultimate impact cannot be reliably determined, the Synagogue was required to close as a result of containment measures and is expected to reopen in June. The Trustees took steps to mitigate the impact of the closure, including the introduction of regular services conducted online, as discussed in more detail in the Trustees' Report.

Due to the current situation it is very difficult for the Trustees to form reliable estimates of forecast income and expenditure and some by its nature, such as legacies, is inherently uncertain. However, the Trustees have concluded that due to various factors including the Synagogue's level of cash and investments, there is a reasonable expectation that the Synagogue has adequate resources to continue in operational existence for the foreseeable future. Consequently, the financial statements are prepared on a going concern basis.

**(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.

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022 (Continued)**

**1. Accounting policies (continued)**

**(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.

**(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) Fixed asset investments**

The Synagogue owns 100% of the issued share capital of BHRS Development Limited and BHRS Residential Limited. These investments are held at cost.

Other investments are held at fair value.

**(m) Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

**(n) Government grant income**

Grants relating to revenue are recognised in income on a systematic basis over the periods in which the Synagogue recognises the associated costs for which the grant is intended to compensate.

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022 (Continued)**

**1. Accounting policies (continued)**

**(o) 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.

**(p) 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 2022</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Legacies	80,635	-	80,635
Donations	4,822	-	4,822
Yahrzeit	3,024	-	3,024
Kol Nidre	2,763	-	2,763
Renewal Fund (Representative Council)	-	2,420	2,420
Welfare Fund Donations	-	416	416
Prayer Book Fund	-	35	35
	<u>91,244</u>	<u>2,871</u>	<u>94,115</u>
<b>Year to 31 March 2021</b>			
Legacies	11,719	-	11,719
Donations	3,885	-	3,885
Kol Nidre	3,411	-	3,411
Yahrzeit	2,983	-	2,983
Renewal Fund (Representative Council)	-	2,460	2,460
Prayer Book Fund	-	489	489
Welfare Fund Donations	450	-	450
Memorial Board	-	25	25
Youth Fund	-	-	-
	<u>22,448</u>	<u>2,974</u>	<u>25,422</u>

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022 (Continued)**

**3. Trading Activities:**

<b>Year to 31 March 2022</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Non-Member Funerals	7,462	-	7,462
Catering team, Seder and Functions	1,636	-	1,636
Adverts & New Year Greetings	1,357	-	1,357
Security Fund	-	1,169	1,169
Judaica Shop Sales	814	-	814
Wedding Charges	300	-	300
Board of Deputies	-	242	242
Hall Hire (including students)	200	-	200
High Holyday Tickets	-	-	-
Government grant income	-	-	-
	<u>11,769</u>	<u>1,411</u>	<u>13,180</u>

**Year to 31 March 2021**

Non-Member Funerals	41,566	-	41,566
Government grant income	12,585	-	12,585
Security Fund	-	1,204	1,204
Judaica Shop Sales	1,184	-	1,184
Adverts & New Year Greetings	825	-	825
Catering team, Seder and Functions	285	-	285
Board of Deputies	-	180	180
Hall Hire (including students)	(105)	-	(105)
High Holyday Tickets	(80)	-	(80)
Wedding Charges	-	-	-
	<u>56,260</u>	<u>1,384</u>	<u>57,644</u>

**4. Incoming Resources from Charitable Activities**

<b>Year to 31 March 2022</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Subscriptions	123,450	-	123,450
Jewish Joint Burial Society	-	40,901	40,901
Income Tax Recoverable on Subscriptions and Donations	18,001	-	18,001
Income from Members for Funerals	-	17,747	17,747
Stone Settings	3,100	-	3,100
Religion Classes	-	-	-
Grant Income	171	-	171
	<u>144,722</u>	<u>58,648</u>	<u>203,370</u>

**Year to 31 March 2021**

Subscriptions	117,621	-	117,621
Income from Members for Funerals	-	60,022	60,022
Jewish Joint Burial Society	-	24,092	24,092
Income Tax Recoverable on Subscriptions and Donations	17,946	-	17,946
Religion Classes	3,635	-	3,635
Stone Settings	1,800	-	1,800
	<u>141,002</u>	<u>84,114</u>	<u>225,116</u>

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022 (Continued)**

**5. Investment income**

<b>Year to 31 March 2022</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Interest on Deposits	32	-	32
Dividends Received	22,103	-	22,103
	<u>22,135</u>	<u>-</u>	<u>22,135</u>
<b>Year to 31 March 2021</b>			
Interest on Deposits	80	-	80
Dividends Received	21,689	-	21,689
	<u>21,769</u>	<u>-</u>	<u>21,769</u>

**6. Raising funds**

<b>Year ended 31 March 2022</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Costs of Generating Voluntary Income			
Renewal Fund (Representative Council)	-	2,420	2,420
Security Fund	-	1,169	1,169
Board of Deputies	-	242	242
Fundraising: Costs of goods sold and services provided			
Judaica Shop	493	-	493
	<u>493</u>	<u>3,831</u>	<u>4,324</u>
<b>Year ended 31 March 2021</b>			
Costs of Generating Voluntary Income			
Renewal Fund (Representative Council)	-	2,460	2,460
Security Fund	-	1,204	1,204
Board of Deputies	-	180	180
Fundraising: Costs of goods sold and services provided			
Judaica Shop	433	-	433
	<u>433</u>	<u>3,844</u>	<u>4,277</u>

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**  
**(Continued)**

**7. Expended charitable activities**

<b>Year to 31 March 2022</b>	<b>Unrestricted</b>	<b>Restricted</b>	
	<b><u>Funds</u></b>	<b><u>Funds</u></b>	<b><u>Total</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Costs directly related to activities:-</b>			
Rabbinic Costs and Expenses	69,968	-	69,968
Administration, Cheder and Welfare Costs	64,985	-	64,985
Funeral Costs	14,285	32,993	47,278
Jewish Joint Burial Society	-	19,494	19,494
Movement for Reform Judaism Affiliation	17,451	-	17,451
Kiddush & Chagim Costs	1,048	-	1,048
Education	986	-	986
Youth Fund	-	313	313
Welfare Assistance	61	-	61
	<u>168,784</u>	<u>52,800</u>	<u>221,584</u>
<b>Support costs allocated to activities:-</b>			
Redevelopment Fees	30,927	-	30,927
Insurances	9,284	-	9,284
Accountancy	7,500	-	7,500
Lighting and Heating	7,236	-	7,236
Repairs and Maintenance	6,789	-	6,789
Telephone	5,499	-	5,499
Caretaker Costs	5,422	-	5,422
Printing, Stationery and Advertising	3,972	-	3,972
Legal and Professional	3,751	-	3,751
Sundry Resources Expended	3,352	64	3,416
Investment Management Fees	2,629	-	2,629
Credit Card Charges	2,566	-	2,566
Water Rates	2,563	-	2,563
Depreciation	2,533	-	2,533
Computer Running Costs	2,014	-	2,014
Motor Expenses	314	-	314
Travel Expenses	55	-	55
	<u>96,406</u>	<u>64</u>	<u>96,470</u>
	<u>265,190</u>	<u>52,864</u>	<u>318,054</u>

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**  
**(Continued)**

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

<b>Year to 31 March 2021</b>	<b>Unrestricted</b>	<b>Restricted</b>	
	<b><u>Funds</u></b>	<b><u>Funds</u></b>	<b><u>Total</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Costs directly related to activities:-</b>			
Administration, Cheder and Welfare Costs	85,450	-	85,450
Funeral Costs	17,259	60,467	77,726
Rabbinic Costs and Expenses	68,608	-	68,608
Jewish Joint Burial Society	-	25,258	25,258
Movement for Reform Judaism Affiliation	24,366	-	24,366
Education	3,256	-	3,256
Kiddush & Chagim Costs	1,452	-	1,452
Youth Fund	-	30	30
Langdon Foundation appeal	-	-	-
Welfare Assistance	-	-	-
	<u>200,391</u>	<u>85,755</u>	<u>286,146</u>
<b>Support costs allocated to activities:-</b>			
Caretaker Costs	11,081	-	11,081
Insurances	9,620	-	9,620
Repairs and Maintenance	7,737	-	7,737
Accountancy	6,780	-	6,780
Lighting and Heating	4,804	-	4,804
Telephone	4,533	-	4,533
Legal and Professional	4,212	-	4,212
Water Rates	3,960	-	3,960
Printing, Stationery and Advertising	3,661	-	3,661
Computer Costs	3,090	-	3,090
Sundry Resources Expended	2,833	-	2,833
Investment Management Fees	2,241	-	2,241
Depreciation	1,861	-	1,861
Credit Card Charges	750	-	750
Travel Expenses	11	-	11
Redevelopment Fees	-	-	-
	<u>67,174</u>	<u>-</u>	<u>67,174</u>
	<u>267,565</u>	<u>85,755</u>	<u>353,320</u>

**8. Staff costs**

	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>£</b>	<b>£</b>
Salaries	129,544	134,234
Social security costs	5,124	5,996
Pension and life insurance costs	5,316	5,677
Redundancy costs	-	19,022
	<u>139,984</u>	<u>164,929</u>



**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022 (Continued)**

**8. Staff costs (continued)**

The average numbers of full time equivalent staff employed during the year was 4 (2021: 4). The key management personnel of the Synagogue are the Trustees and the Rabbi.

During the year, the Trustees received remuneration of £nil (2021: £nil) and were not reimbursed any expenses.

During the year, the Rabbi received remuneration of £62,896 (2021: £61,793) and was reimbursed £390 (2021: £210) of expenses.

During the year, one employee received emoluments within the range of £60,000 to £69,999 (2021: one employee).

There were no redundancy payments made during the year (2021 - £19,022). The amount from last year was paid monthly and at the balance sheet date £Nil (2021 - £11,094) is outstanding in relation to this.

**9. Net operating income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Independent Examiner's fee	<u>7,500</u>	<u>6,780</u>

During the year, the Synagogue also incurred fees of £1,500 (2021: £nil) in respect of tax advisory services and £420 (2021: £420) in respect of other accounting services from the Independent Examiner.

**10. Tangible fixed assets**

	<b>Freehold Land and Buildings</b>	<b>Fixtures and Fittings</b>	<b>Office and Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 April 2021	161,281	75,032	17,387	253,700
Additions	-	3,550	1,710	5,260
Disposals	-	(786)	-	(786)
At 31 March 2022	<u>161,281</u>	<u>77,796</u>	<u>19,097</u>	<u>258,174</u>
<b>Depreciation</b>				
At 1 April 2021	-	73,900	14,420	88,320
Charge for Year	-	974	1,559	2,533
Eliminated on disposals	-	(786)	-	(786)
At 31 March 2022	<u>-</u>	<u>74,088</u>	<u>15,979</u>	<u>90,067</u>
<b>Net book value at</b>				
31 March 2022	<u>161,281</u>	<u>3,708</u>	<u>3,118</u>	<u>168,107</u>
31 March 2021	<u>161,281</u>	<u>1,132</u>	<u>2,967</u>	<u>165,380</u>

**11. Fixed asset investments**

	<b>Investment in subsidiaries</b>	<b>Other investments</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or market value</b>			
At 1 April 2021	2	817,713	817,715
Additions at cost	-	74,105	74,105
Disposal at cost	-	(77,649)	(77,649)
Unrealised fair value gains	-	49,527	49,527
At 31 March 2022	<u>2</u>	<u>863,696</u>	<u>863,698</u>
<b>Net book value at</b>			
31 March 2022	<u>2</u>	<u>863,696</u>	<u>863,698</u>
31 March 2021	<u>2</u>	<u>817,713</u>	<u>817,715</u>

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022 (Continued)**

**11. Fixed asset investments (continued)**

Details of the Synagogue's dormant subsidiaries as at 31 March 2022 were as follows:

<b>Name of undertaking</b>	<b>Class of shares held</b>	<b>% Held Direct</b>	<b>Capital &amp; Reserves £</b>	<b>Profit for the year £</b>	<b>Principal activity</b>
BHRS Development Limited	Ordinary £1 shares	100	1	-	Dormant
BHRS Residential Limited	Ordinary £1 shares	100	1	-	Dormant

The companies are both registered in England and Wales and have their Registered Office address as the Synagogue.

**12. Debtors and prepayments**

	<b><u>2022</u> £</b>	<b><u>2021</u> £</b>
Other debtors	23,484	12,122
Prepayments and accrued income	9,597	4,914
	<u>33,081</u>	<u>17,036</u>

**13. Cash at bank and in hand**

<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds <u>2022</u> £</b>	<b>Total Funds <u>2021</u> £</b>
-	83,449	83,449	95,832

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

	<b><u>2022</u> £</b>	<b><u>2021</u> £</b>
Other creditors and accruals	36,458	44,456
Deferred income	733	-
Social security and other taxes	2,299	2,434
	<u>39,490</u>	<u>46,890</u>

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

**BRIGHTON AND HOVE REFORM SYNAGOGUE**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022 (Continued)**

<b>15. Restricted funds</b>	<b><u>1 April 2021</u></b>	<b><u>Incoming</u></b>	<b><u>Outgoing</u></b>	<b><u>31 March 2022</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Jewish Joint Burial Society	27,442	40,901	19,494	48,849
Funeral Expenses Fund	29,975	17,747	32,993	14,729
Prayer Book Fund	12,962	35	64	12,933
Youth Fund	9,312	-	313	8,999
Fit Out Fund	8,901	-	-	8,901
Welfare Fund	6,857	416	-	7,273
Scroll Repair Fund	1,778	-	-	1,778
Renewal Fund (Representative Council)	-	2,420	2,420	-
Security Fund	-	1,169	1,169	-
Board of Deputies	-	242	242	-
	<u>97,227</u>	<u>62,930</u>	<u>56,695</u>	<u>103,462</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.

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 2022 (Continued)**

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

	<b>Tangible Fixed Assets £ (Note 10)</b>	<b>Investments £ (Note 11)</b>	<b>Cash at Bank and in hand £ (Note 13)</b>	<b>Other Net Assets/ (Liabilities) £</b>	<b>Total £</b>
<b>Restricted Funds</b>	-	-	83,449	20,013	103,462
<b>Unrestricted Funds</b>					
General	-	863,698	-	(24,173)	839,525
Designated	168,107	-	-	-	168,107
<b>Net Assets</b>	<u>168,107</u>	<u>863,698</u>	<u>83,449</u>	<u>(4,160)</u>	<u>1,111,094</u>

**17. Operating leases**

At 31 March 2022, Brighton & Hove Reform Synagogue was committed to make the following payments under non-cancellable operating leases:

	<b><u>2022</u> £</b>	<b><u>2021</u> £</b>
Due within 1 year	786	786
Within two to five years	590	1,376
	<u>1,376</u>	<u>2,162</u>

The amount charged to the SOFA in respect of operating leases for the year amounted to £786 (2021: £786).

**18. Related party transactions**

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