REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2023

FOR

BROMLEY & DISTRICT REFORM SYNAGOGUE LIMITED
(A company limited by guarantee)

Company Number : 04583645 (England and Wales)
Charity Registration Number : 1098431

WEDNESDAY

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A21 27/03/2024 #252

COMPANIES HOUSE

Harris & Trotter LLP
1st Floor South
101 New Cavendish Street
London
W1W 6XH

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LEGAL AND ADMINISTRATIVE INFORMATION

Directors and Trustees	M Brooks-Evans (Chair) L de Lange (Vice Chair) E Fry (Secretary) S Hurley (Treasurer) M Abrahams S Alberti T Allin M Freeman G Harris V Hart G Liebenhals A Penn Dr J Posner H Small S Solomon N Springer J Taylor
Secretary	E Fry
Registered Office and Principal Address	28 Highland Road Bromley Kent BR1 4AD
Company Number	04583645 (England and Wales)
Charity Registration Number	1098431
Independent Examiner	Harris & Trotter LLP 1st Floor South 101 New Cavendish Street London W1W 6XH
Bankers	HSBC plc 184 High Street Bromley Kent BR1 1HL

REPORT OF THE BOARD AND TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2023

Structure, Governance and Management

The Trustees, who are also the directors of the charity for the purposes of the Companies Act 2006, present their report and the independently examined financial statements for the year ended 30 November 2023. The trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Governing Document

The Synagogue was previously an Association which incorporated on 6 November 2002 and registered as a charity on 8 July 2003. It is a charitable company limited by guarantee and established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.00.

Recruitment and Appointment of New Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting (AGM). All members are circulated with invitations to nominate trustees prior to the AGM advising them of retiring trustees and requesting nominations for the AGM.

Trustees Induction and Training

Trustees are already familiar with the charity's objectives, activities and practices as all Board members must be Synagogue members. Board trustees are usually members of the Synagogue for some time prior to their Board election. At their first Board meeting, they are provided with a note pertaining to performance expectations and guidelines.

Since the Board is relatively small, and activities tend to centre on the Synagogue, Board members act within an active religious institution and community. This provides many opportunities for informal dissemination of appropriate information regarding Board functions and structure. Trustees familiarisation with the Board and Committee structure, practices and activities arise through these informal meetings and discussions, as well as committee membership, participation in Board meetings and Synagogue events.

Organisational Structure

The Board of Trustees administers the charity directly, through an Executive Committee and through various sub-committees. The Board meets a minimum of eight times annually. It is responsible for the strategic direction and policies of the charity. At present, the Board of Trustees has 17 members from a variety of professional backgrounds.

The Board Chair is elected by the members to manage and oversee day-to-day activities of the charity. There are sub-committees and special purpose committees covering religion and ritual issues, education, health & safety, security, building matters, social and fund raising matters and communication, which meet as required to further and attain their objectives. To facilitate effective operations, the Chair has delegated authority within terms approved by the trustees, for operational matters, including finance, health & safety, security and administration.

REPORT OF THE BOARD AND TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2023

Related Parties
The following trustees and connected persons received remuneration under a teaching, Youth Worker, Head Teacher or Bookkeeper contract.

- A Ashmore	£1,056	(2022: £479)
- J Ashmore	£684	(2022: £209)
- R Ashmore	£1,478	(2022: £1,398)
- S Hurley	£3,911	(2022: £0)
- S Hyams	£578	(2022: £108)
- A Penn	£80	(2022: £0)
- I Posner	£475	(2022: £0)
- H Small	£1,531	(2022: £1,174)
- S Taylor	£0	(2022: £23)
- N Wilkins	£575	(2022: £0)

Data Protection Policy
The Trustees ensures that the Synagogue is in compliance with the Data Protection Act 2018 and General Data Protection Regulation 2016/679 (GDPR) and the Electronic Communication (EU Directive) Regulations 2003 (PECR).

Risk Management
External risks to funding have led to the development of a plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of members, staff, volunteers and visitors to the Synagogue including a staff handbook. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity. Another key element in the management of financial risk is the setting of a reserve policy and its regular review by the trustees.

Objectives and Activities
The Synagogue is a congregation formed with the objects of advancing Progressive Judaism by the provision and maintenance of public worship and for such other charitable purposes as the governing body shall determine. Each year the trustees review the objectives and activities to ensure they continue to reflect its aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

In order to further those objects the governing body has:
- procured premises
- employed a part-time rabbi
- established sub-committees charged with the responsibility of overseeing matters such as religion and education
- Installed equipment to allow on-line streaming of services, adult education and guest speaker sessions
- established a Sunday School for members' children including a 'nursey' group (cheder & pre-cheder)
- employed a part-time Head Teacher for the Sunday school
- provide professional security officer for the Sunday school
- established a youth programme
- established a Library within the premises
- established a by-monthly Social Centre for older members
- produced a magazine which details all Synagogue's activities ("Highlight")
- promoted weekly electronic communications of impending activities relevant to the membership.
- established and maintained a web-site and a presence on other social media
- Installed and maintained security and door entry systems for the security of its members and visitors and provided training via the CST for door volunteers
- a representative on the Board of Deputies committee
- a representative on the Bromley SACRE committee
- established a Jewish cemetery in south London
- twinned with Or Hadash, a Jewish community in Haifa.

The management of the Synagogue is laid down by the Governing Documents. Trustees are elected annually at an AGM by all members who are entitled to vote.

The Executive Officers are the Chair, Vice Chair, Secretary and Treasurer. Trustees appoint an Executive Committee consisting of the Executive Officers, the Chair of the Education Committee and the Senior Warden. In addition, the trustees appoint one of its members to be a representative of the trustees. All staffing during 2023 was via volunteers, except for the part-time Rabbi, part-time Administrator, part-time Bookkeeper, part-time Youth Worker and part-time Head Teacher. The cheder and pre-cheder teachers and classroom assistants receive a remuneration and other service providers are paid via invoice.

REPORT OF THE BOARD AND TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2023

A quorum for a trustees meeting is half of the Executive Officers plus a third of the remaining members.

The minimum number of meetings, the process by which they are to be called and any matters or situations which may invalidate such calling and the actions taken at meetings, are set out in the Governing Document.

Minutes are kept and are available for public scrutiny.

Trustees are kept fully informed of the workings and deliberations of sub-committees by the chair of each sub-committee who is directly answerable to the trustees.

All contracts of employment are approved by the Board of Trustees.

Subscriptions for membership are recommended by the trustees and are subject to approval by the members in the Annual General Meeting.

Board and the Trustees
The Board who are also the trustees and who served during the year were:
M Brooks-Evans (Chair)
L de Lange (appointed 22.03.2023 & to Vice Chair)
H Small (resigned as Vice Chair 22.03.2023)
E Fry (Secretary)
S Hurley (Treasurer)
M Abrahams
S Alberti
T Allin (appointed 22.03.2023)
V Ashmore (resigned 22.03.2023)
M Freeman
R Green (resigned 05.07.2023)
G Harris (appointed 22.03.2023)
V Hart
A Jackson (resigned 22.03.2023)
G Liebenhals (appointed 22.03.2023)
J Millis (resigned 22.03.2023)
A Penn
Dr J Posner
S Solomon (appointed 22.03.2023)
N Springer
J Taylor

No trustees received any remuneration for services as a trustee during the year.

REPORT OF THE BOARD AND TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2023

Achievements and Performance

The charity's activities are within the overriding objective of providing an institution, organisation and premises to advance the practices of the Jewish faith within a progressive and egalitarian structure. Activities include charitable giving, education for all ages, development of its premises, social programmes for elder members, youth programmes, as well as reaching out into the wider community, in which the Synagogue exists and operates, for the public benefit.

Education & Other Events.

The Synagogue Sunday school ("Cheder") has operated successfully during the year and there are currently 50 under 16s involved with the Cheder of which 45 are students. Classes are run by a combination of teachers and class-room assistants under the overall supervision of the Head Teacher. The Gan (pre-cheder group) also meet on a Sunday morning and has a register of 15 children with 3 helpers under 16 years old.

Two courses ran through the year, namely, Gateway to Judaism and various levels of Adult Hebrew. In In addition there were on-line Torah and Talmud classes, security training sessions, defibrillator use training and the Book Club. There was a Quiz night in November. The Communal Seder was held on the second night of Pesach in the Garden Room.

Charitable Giving

Charitable giving is a Jewish value and commandment. This is expressed in part by supporting external charities. A number of charities are recommended by Board members and after discussion three are approved by the Board. There is no benchmark for this appeal. The Appeal this year resulted in a total fund of £10,673.

A Caring Community

The Synagogue prides itself on being a caring community. One aspect of this is the Social Centre which focuses on elderly members who are either physically or emotionally in need. The Centre provides a twice-monthly meeting and gathering for social purposes, including gentle exercises, lunch and varied lectures and programmes for members. The Social Centre is self-funded but assistance with transport costs is provided by the Synagogue via the Transport Fund set up in 2013. A number of the Restricted Funds shown in note 14 relate to caring community issues, namely 'Caring Community', 'Pauline Jeffree Fund', 'Rabbi Discretionary' and 'Transport'.

Youth

"YABS" - Young Adults of Bromley Synagogue was created during 2021 under a Youth Coordinator. Young adults themselves lead this new group for the 16 to 25 year olds of the community. The Synagogue employs a part-time Young Worker.

Burial ground at GreenAcres Kemnal Park

During 2020 the Synagogue established a Jewish cemetery in South London. This burial ground is the only active Jewish cemetery within the boroughs that make up South London. The designated lawn area has 50 double depth burial plots generously funded by a loan from the Jewish Joint Burial Society (JJBS). See note 12 to the Accounts.

In 2023 the Synagogue developed an area within the burial ground for the internment of ashes and installed 10 ash memorials. Each memorial can contain two urns of cremated remains and above is a place for the engraved commemoration. These were donated to us.

Involvement in the Wider Community

Another key area is involvement within the local community. The Synagogue has a Schools' visiting programme administered by a member of the Board. Schools and Cub Scout Packs request to visit the Synagogue to meet curriculum/Club badge requirements. The programme aims to introduce Jewish history, traditions, practices and activities.

The Synagogue continued its involvement with The Council of Christians and Jews, The Bromley Three Faiths Group, The 999 Club and the Bromley Food Bank. In addition the Synagogue hosted a coffee morning as part of the Macmillan Trust annual fund raising event.

REPORT OF THE BOARD AND TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2023

Communications
Internal communications with members is very important. The Synagogue publishes a magazine called Highlight, which is complemented by a weekly email news letters called e-light. Highlight is printed and sent out in the post and also available on-line. Print dates are to coincide with the main festivals. The focus is on news of members; what they have been doing or find of interest and what is seen as the priorities religiously, socially and educationally, rather than immediate dates, which are better conveyed by e-light before they expire. The Synagogue also has an online presence via a website and other social media.

Membership
Since most funding comes from members' subscriptions, maintaining membership numbers is fundamental to the Synagogue. A growing membership is essential to support and enhance the charity's objectives and its continuing existence. Therefore the Synagogue continues to focus time and effort in this area. During the year 28 people were added to the membership. This was offset by 10 losses through resignation, 2 cancelled memberships and 5 deaths.

Premises & Security
An important part of the Board of Trustees role is to ensure that the Synagogue's premises are adequately maintained and secured. As well as ensuring there is security for services, cheder and other events, the Board maintain the security of the building and its surroundings with security cameras and well maintained lighting.

Review of Financial Results

STATEMENT OF FINANCIAL ACTIVITIES

Incoming Resources/Revenues

Revenue for general charity purposes arises primarily from subscriptions paid by members. These monies are increased by tax claimed under the Gift Aid Scheme. Such revenue totalled £186,593 compared to a budgeted figure of £174,000; The 2022 amount received was £158,374. The variance to budget is due to the JJBS levy reduced to zero for 2023 and increase in membership ahead of budget.

Other donations/recoverable tax (unrestricted) totalled £16,785 verses a budget of £12,240. The total received for 2022 was £15,434. 2023 included one large donation of £4,000.

Sales of Burial Plots totalled £12,031 and reduced the loan payable to the JJBS.

Grants receivable are £39,983. £34,716 was from the Donor Trust: £23,440 GreenAcres cemetary costs; £9,994 towards Reform Judaism youth & education events for 24 children; £674 for a new members' party and to refund new member packs given out during the year; £608 towards the cost of developing a Hebrew curriculum and resources. £3,320 was from the Community Security Trust (CST) to assist with the cost of security for Shabbat and Festivals. £147 was from the Goldman Trust to pay for a new Siddur to be given to youngsters in their bar or bat mitzvah year. £1,800 was from the Jack Petchey Foundation's Achievement Award Scheme. The total for 2022 was £4,680.

Bequest/Legacy - £2,000. One legacy was received during the year. This item is not budgeted.

Other Income of £13,787 includes a number of items which are netted off against with expenses to allow a comparison to budget. Categories over £1000 are: £7,352 from Hebrew and Gateway to Judaism students; £2,302 for Religion & Ritual related purchases (memorial plaques, seder tickets and non-member High Holy Days tickets; £1,265 from visiting schools; £1,455 from fund raising events. The adjusted total for 2023 is £2,229 verses a budget of £3,100. This shortfall is due to fewer general fund raising events in the year than expected at the time of setting the budget. The adjusted total for 2021 was £332.

Total Unrestricted incoming resources/revenues was £269,179 for the year (£205,607 adjusted compared to a budgeted amount of £189,340). The comparative figure for 2022 was £220,319

REPORT OF THE BOARD AND TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2023

Resources Expended/Expenses

'Subscription to Religious Organisation' of £21,381. This is a levy payment to the Movement for Reform Judaism (MRJ). 'The levy for 2023 is calculated at 13.5% of prior year Subscription income.

Other expenses (adjusted for income and capital items) associated with the Synagogue's activities and objectives are: 'Minister and Religion & Ritual expenses' - £8,432 versus a budget of £12,680 which is a favourable variance of £4,248. This is mainly due to moving the start date for a student rabbi to 2024. A light weight Torah scroll was purchased for £15,000. This was funded by donations from the membership. 'Education expense' - £5,115 verses a budget of £6,230 due to lower than expected cheder costs. 'Publicity & Promotion expense' - £2,122 verses a budget of £2,010. The small adverse variance is due to higher than budgeted printing costs.

Adjusted costs associated with day to day Synagogue administration include: '28 Highland Road expense' of £75,353 versus a budget of £34,920 an adverse variance of £40,433. A number of important building maintenance and repairs were approved by the Board including a new boiler system, the replacement of three damaged windows and a replacement pump. "Administration, Finance & Management expense' - £4,886 a budget of £4,935 a favourable variance to budget of £49.

Staff Costs & Teaching Salaries' - £102,980 versus a budget of £106,246 a favourable variance of £3,266. This is due to no Youth Worker payroll costs for most of the year and one month in between Administrators.

The Unrestricted SOFA net excess for the year of £32,268 gives, after adjusting for income and capital items an excess of expenditure over income of £13,376 versus a budgeted excess of £444.

Details of unrestricted funds movements are set out in Note 13 to the Accounts.

BALANCE SHEET

Fixed Assets

Details of capital expenditure are set out in Note 9 to the Accounts.

Restricted Funds

The New Building & Sanctuary fund ended the year with a balance of £573,448. This represents capitalised amounts. Other restricted funds totalled £31,542. Details are set out in Note 14 to the Accounts.

Subscription Rate Increase

These days everyone is facing higher costs and the Synagogue is no exception. Membership subscriptions are required to meet all the synagogue running costs, including staff salaries, utilities and building maintenance, together with membership of the Jewish Joint Burial Society (JJBS) and the Movement for Reform Judaism (MRJ)..

Subscriptions for Financial Year 2024 will therefore increase to £527 for a Single membership and £1,054 for a Community Family Membership. Those aged 21 to 26 do not need to pay a membership subscription but are required to pay their JJBS contribution which is £54 for 2024. From the age of 27 to 30 years subscription are on a sliding scale. Higher and Additional Rate Tax payers are encouraged to pay the appropriate higher rate of subscription, calculated to ensure that the net subscription is the same for everyone.

REPORT OF THE BOARD AND TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2023

Reserves Policy

The Trustees have established the level of reserves the charity ought to have. Reserves are defined as unrestricted funds not designated for specific use. The level is set at 3-6 months operating expenditure available at any time during the year. Reserves are needed to bridge any gap arising from the seasonal nature of incoming resources versus the more even expenditure throughout the year. They are also needed to cover emergency or unexpected costs, or repairs to the premises, or other unplanned or unexpected but required expenditure. Finally, and significantly, they are required to ensure sufficient cashflow in the charity if there is a significant drop in funding. This last criterion is that the charity's current activities can be maintained, whilst consideration is given to ways in which to address the nature of and solution to the funding situation.

Under this definition, adequate reserves at 30th November 2023 would be £55k-£110k and for 2024 (based on the budgeted expenditure) £49-£99k. Actual reserves at 30th November 2023 are £113,331 in line with the above definition. This level of reserves is as a result of continued cost control, as well as discipline regarding subscription and related monies.

Plans for Future Periods

Much of the charity's efforts and programmes are in support of its core activity and objective of worship and practice of the Jewish faith. There are developments and programmes for the coming year arising from various sources, as well as a range of on-going activities derived from the core practice and worship.

Plans include the following:

- continued provision of education opportunities for children and adults throughout the year
- continued provision of services to meet the varied needs of the community
- continuing provision of care activities and programmes under the Caring Community Committee
- continuing provision of assistance with transportation to Synagogue or related events
- further active pursuit of new members with the assisatance of the Community Builder for the Bromley area appointed by the Movement for Reform Judaism.
- continued maintenance of the premises and surrounding grounds
- active involvement in the wider community
- to refurbish the Synagogue's library
- to establish an Adult Bat Mitzvah Group

REPORT OF THE BOARD AND TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2023

Responsibility of the Trustees in relation to the financial statements
The trustees (who are also the directors of Bromley & District Reform Synagogue Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and 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 state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

(a) select suitable accounting policies and then apply them consistently;
(b) observe the methods and principles in the Charity SORP;
(c) make judgements and estimates that are reasonable and prudent; and
(d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.
(e) state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements.

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 to 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Board of Trustees
Members of the Board of Trustees, who are directors for the purpose 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 4.

In accordance with company law, as the company's directors, we certify that:
- so far as we are aware, there is no relevant information of which the company's independent examiners are unaware;
- and as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's reporting accountant is aware of that information.

Approval
This report was approved by the trustees on 19th March 2024 and signed on their behalf by:



.....
M Brooks-Evans (Chair)

ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF BROMLEY & DISTRICT REFORM SYNAGOGUE LIMITED

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 30 November 2023.

Responsibilities and Basis of Report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Company'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 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Hugh Lask FCA CTA

Harris & Trotter LLP
1st Floor South
101 New Cavendish Street
London
W1W 6XH

Signed: .....

Dated: 19th March 2024

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds:					
Voluntary Income:					
Subscriptions Rec'ble/Recoverable Tax		186,593	-	**186,593**	158,374
Donations Rec'ble/Recoverable Tax		16,785	37,146	**53,931**	60,121
Sale of Burial Plots		12,031	-	**12,031**	18,095
Grants Receivable	2	38,183	1,800	**39,983**	4,680
Activities for generating funds:					
Bequest/Legacy	2	2,000	-	**2,000**	11,000
Other Income	2	13,587	200	**13,787**	14,396
Interest Income	2	-	-	-	
Total Incoming Resources		**269,179**	**39,146**	**308,325**	**266,666**
RESOURCES EXPENDED					
Costs of Generating funds	4	2,417	-	**2,417**	1,624
Charitable Activities					
Subscription to Religious Organisation	4	21,381	-	**21,381**	21,427
Grants Made	4	220	22,570	**22,790**	20,430
Cost of activities in furtherance of the Charity's Objects	4	212,827	20,327	**233,154**	201,272
Governance Costs	4	-		-	-
Total Resources Expended		**236,845**	**42,897**	**279,742**	**244,752**
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		**32,334**	**(3,751)**	**28,583**	21,914
Gross Transfers between Funds	5	(66)	66	-	-
NET MOVEMENT IN FUNDS		**32,268**	**(3,685)**	**28,583**	**21,914**
Reconciliation of Funds					
Total Funds brought forward		376,708	608,675	**985,383**	963,469
Total Funds carried forward		**408,976**	**604,990**	**1,013,966**	**985,383**

The notes on pages 12 to 20 form part of these accounts. The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

BALANCE SHEET AS AT 30 NOVEMBER 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible Assets	9	**984,952**	**973,353**
Current Assets			
Stocks in Shop		2,295	2,048
Debtors	10	58,189	34,323
Cash at Bank and in hand		240,364	258,215
		300,848	**294,586**
Current Liabilities			
Creditors: amounts falling due within one year	11	**15,259**	**13,950**
Non-Current Liabilities			
Creditors: amounts falling due over one year	12	**256,575**	**268,606**
Net Assets		**1,013,966**	**985,383**
Represented by			
Unrestricted Funds	13	408,976	376,708
Restricted Funds	14	604,990	608,675
Total Funds		**1,013,966**	**985,383**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 November 2023 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with section 386 of the Companies Act 2006 and

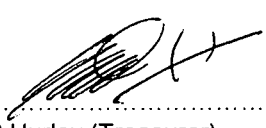
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to small companies subject to small companies regime in accordance with FRS 102 SORP.

The financial statements were approved by the Board of Trustees on 19th March 2024 and were signed on its behalf by:



.....
M Brooks-Evans (Chair)



.....
S Hurley (Treasurer)

NOTES TO THE ACCOUNTS

1 ACCOUNTING POLICIES

1.1 Basis of preparation

- The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accountng and Reporting by Charities: 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.
- Bromley & District Reform Synagogue Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Fund accounting

- Unrestricted funds are available for use at the discretion of the Board of trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to specific restrictions on their expenditure imposed by the donor or through the terms of an appeal. The uses of the restricted funds are set out in the notes to the financial statements.

1.3 Incoming resources

- Donations, legacies, subscriptions and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement. Income tax recoverable in relation to donations and subscriptions received under Gift Aid are also recognised when receivable.

1.4 Resources expended

- Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which are irrecoverable, and is reported to the SOFA as part of the expenditure to which it relates.
- Expenditure on grants is recorded once the Trust has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is the earlier.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities. The value of services provided by volunteers has not been included in these accounts.
- Cost of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Administration expenditure includes all direct expenditure not directly related to the charitable activity or cost of generating funds. These include costs of running office premises and salaries for administrative staff.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets other than Freehold Land are stated at cost less accumulated depreciation. All assets costing more than £100 are capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which are as follows:

- Freehold land and buildings	Not depreciated/Nil
- Freehold improvements	Straight line over 50 years
- Fixtures, fittings & equipment	Straight line over 7 years
- Fixtures, fittings & equipment - Scrolls	Nil
- Computer Equipment	Straight line over 5 years
- Leasehold Land - Kemnal Park/GreenAcres	Straight line over 125 years

Extensive rebuilding work funded by the New Building Restricted Fund has resulted in larger Fixed Assets. Depreciation is therefore charged to the appropriate fund resources.

NOTES TO THE ACCOUNTS

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

1.7 **Pensions**
The pension costs charged in the financial statements represent the contributions payable during the year in accordance with FRS 17.

1.8 **Tax**
The charity is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

2 ANALYSIS OF TOTAL INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Total Fund 2023 £	Total Fund 2022 £
Voluntary Income:				
Grants Receivable:				
Community Security Trust	3,320	-	3,320	730
Donor Trust	34,716	-	34,716	2,393
Goldman Trust	147	-	147	357
Jack Petchey	-	1,800	1,800	1,200
	38,183	1,800	39,983	4,680
Activities for generating funds:				
Cheder	100		100	483
Adult Education	7,352		7,352	9,682
Fund Raising & Social Events	1,455		1,455	-
Hire of Garden Room	-		-	75
Highlight Advertising	295		295	-
Legacy	2,000		2,000	11,000
Religion & Ritual	2,302		2,302	3,024
School Visits	1,265		1,265	320
Other	820	200	1,020	812
	15,587	200	15,787	25,396

NOTES TO THE ACCOUNTS

3 SUPPORT COSTS

Allocation to activities on actual costs incurred:

	Education Adult, Cheder & Gan £	Admin. & Establishment £	Audit & Accountancy £	Consultancy & Prof'l £	Total Fund 2023 £	Total Fund 2022 £
Cost of Generating Funds						
Generating Cost of Voluntary Income		2,417			2,417	1,624
Charitable Activities						
Services and Office Supplies		5,451			5,451	4,220
Education	23,594				23,594	24,121
Minister		2,562			2,562	10,663
28 Highland Road		9,472			9,472	6,605
Religious and Ritual		12,180			12,180	11,975
Governance Costs					-	-
Total Support Costs	23,594	32,082	-	-	55,676	59,208

4 ANALYSIS OF TOTAL RESOURCES EXPENDED

	Staff Costs £	Property Maint. £	Support Costs £	Other £	Depreciation £	Total Fund 2023 £	Total Fund 2022 £
Cost of Generating Funds							
Generating Cost of Voluntary Income			2,417			2,417	1,624
	-	-	2,417	-	-	2,417	1,624
Charitable Activities							
Subscription to Religious Organisation				21,381		21,381	21,427
	-	-	-	21,381	-	21,381	21,427
Grants Made							
Bromley 3 Faiths Group				452		452	-
Leket UK				3,188		3,188	-
Sadeh Ltd				4,352		4,352	-
Roundabout				3,133		3,133	-
British Friends of Rabbis for Human Rights						-	4,020
World Jewish Relief						-	4,770
St Christopher's Hospice						-	3,704
Other Charitable Donations, each up to £250						-	500
Other				11,665		11,665	7,436
	-	-	-	22,790	-	22,790	20,430
Cost of activities In furtherance of the charity's objects							
Administration & Finance	22,238					22,238	20,898
Services and Office Supplies			5,451			5,451	4,220
28 Highland Road		38,305	9,472			47,777	39,050
Catering & Housekeeping		5,870				5,870	3,544
Education	29,947		23,594			53,541	35,701
Funerals including JJBS				-		-	17,420
Minister	50,461		2,562			53,023	37,862
Professional Fees				-		-	-
Religious and Ritual			12,180			12,180	11,975
Other	334			1,114		1,448	728
Depreciation					31,626	31,626	29,874
	102,980	44,175	53,259	1,114	31,626	233,154	201,272
Governance Costs	-	-	-	-	-	-	-
Total Resources Expended	102,980	44,175	55,676	45,285	31,626	279,742	244,752

NOTES TO THE ACCOUNTS

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
5 TRANSFER BETWEEN FUNDS				
Bank Charges	(66)	66	-	-
	(66)	66	-	-

	2023	2022
6 NET MOVEMENT IN FUNDS FOR THE YEAR	£	£
The net movement in funds for the year is stated after charging:		
Depreciation of tangible fixed assets - for use by the charity	**31,626**	29,874
Independent Examiner Fee	**-**	-

7 EMPLOYEES

	Number	Number
The average monthly number of employees (all part time) during the year was:		
	19	15
	19	15

Employment Costs		
(including teaching remuneration)	£	£
Wages and Salaries	**86,916**	66,455
Social Security Costs (*)	**7,092**	(3,476)
Pension Costs	**8,972**	5,798
	102,980	68,776

	Number	Number
The number of employees whose annual emoluments were £60,000 or more were:	-	-
	-	-

NOTES TO THE ACCOUNTS

8 TRUSTEES REMUNERATION AND EXPENSES

The trustees are directors of the company and received no remuneration, nor were they reimbursed any expenses in the year.

9 TANGIBLE FIXED ASSETS

	Leasehold Land	Freehold Property & Improvements	Furniture, Fittings & Equipment	Computer Equipment	TOTAL
	£	£	£	£	£
COST					
As at 01/12/2022	326,510	990,772	152,605	2,450	1,472,337
Addition	5,200	0	37,205	818	43,224
Disposal	0	0	165	728	893
As at 30/11/2023	331,710	990,772	189,645	2,541	1,514,667
DEPRECIATION					
As at 01/12/2022	3,481	364,238	129,413	1,851	498,983
Charge for year	2,654	19,452	9,206	313	31,626
Eliminate on Disposal	0	0	165	728	893
As at 30/11/2023	6,135	383,690	138,454	1,436	529,715
NBV					
NBV as at 30/11/2023	**325,575**	**607,082**	**51,191**	**1,104**	**984,952**
NBV as at 30/11/2022	323,029	626,534	23,192	599	973,354

Note:

1. Leasehold land additions: Area for Ash Memorials Kemnal Park GreenAcres £5,200
2. FF&E additions: New Boilers £21,193; New Torah scroll £15,000; replacement kitchen freezer £754; Combi Drill £138; Medical Unlocked Internal Cabinet with Alarm £120
3. Computer equipemt additons: Replacement office computer £818
4. All tangible fixed assets are used for or to support charitable purposes.
5. Capital commitments contracted for as at 30 November 2023 were £Nil (2022 - £Nil).

NOTES TO THE ACCOUNTS

	2023	2022
10 DEBTORS		
		£
Income Tax Recoverable	**37,174**	33,172
Prepayments	**475**	556
Prepayments - Kemnal Park/GreenAcres	**18,240**	-
Subscriptions	**930**	86
Goldman Trust	**-**	189
CST	**1,110**	240
School visits	**260**	80
	58,189	34,323

11 CREDITORS: Amounts falling due within one year		
	£	£
Employment Costs	**7,219**	7,823
Prepaid Subscription monies	**1,263**	1,654
Prepaid Adult Education monies	**1,230**	670
Prepaid Funeral costs	**1,450**	-
Maintenance & Utilities	**3,748**	3,519
Other Creditors, each below £500	**350**	284
	15,259	13,950

12 CREDITORS: Amounts falling due over one year		
	£	£
Joint Jewish Burial Society (JJBS)	256,575	268,606
	256,575	268,606

JJBS gave Bromley & District Reform Synagogue (BDRS) an interest free loan of £108,570 in July 2020 for the purpose of enabling BDRS to purchase a lease on 30 grave spaces at GreenAcres Kemnal Park Cemetery. An additonal loan of £72,380 was made in July 2022 for the purchase of a further 20 grave spaces. As at 30th November 2023, £66,316 has been repaid back to JJBS following the purchase of 18 grave spaces. The agreement with GreenAcres Kemnal Park grants BDRS a 125 year lease which is recorded in the Land Registry and covers the entire Jewish burial area of 50 burial plots for which BDRS will pay a rent of £1 per annum.

NOTES TO THE ACCOUNTS

13 UNRESTRICTED FUNDS

	Balance as at 1 Dec 2022	Transfer Between Funds	Realised Gain on Disposal	Movements in Resources Incoming	Outgoing	Depn	Balance as at 30 Nov 2023
	£	£	£	£	£	£	£
Unrestricted Funds	376,708	(66)	-	269,179	(223,997)	(12,849)	408,976

14 RESTRICTED FUNDS

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes.

	Balance as at 1 Dec 2022	Transfer Between Funds	Movements in Resources Grants / Donations Received	Interest & Gift Aid Received or due	Outgoing	Depn	Asset	Balance as at 30 Nov 2023
	£	£	£	£	£	£	£	£
Board of Deputies	-	-	30	8	-			38
Burial Scheme	-	-	-	-	-			-
Caring Community	725	-	250	63	(468)			570
Cheder:Outings	449	-	-	-	(449)			-
External Charities:Donations	223	66	15,330	1,986	(17,603)			2
Jack Petchey Grant	1,495	-	1,800	-	(1,775)			1,520
Maintenance & Upkeep	-	-	1,750	350	(500)			1,600
Music Director/Teacher	1,672	-	-	-	-			1,672
Music for Services	900	-	-	-	(535)			365
New Building & Sanctuary	592,225	-	-	-	-	(18,777)		573,448
Pauline Jeffree Fund	3,851	-	50	13	(258)			3,656
Rabbi's Discretionary	2,352	-	200	50	(1,907)			695
Scrolls	2,793	-	15,091	1,851	(15,000)			4,735
Scrolls - Asset	-	-	-	-	-	-	15,000	15,000
Social Centre	448	-	-	-	-			448
Transport	1,543	-	200	125	(625)			1,243
	608,676	66	34,701	4,445	(39,120)	(18,777)	15,000	604,990

NOTES TO THE ACCOUNTS

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Fund Balances at 30 November 2023 are represented by:			
Tangible Fixed Assets	411,504	573,448	984,952
Current Assets	269,306	31,542	300,848
Creditors: amounts falling due within one year	(15,259)	-	(15,259)
Creditors: amounts falling due after one year	(256,575)	-	(256,575)
	408,976	**604,990**	**1,013,966**