

GLOUCESTERSHIRE LIBERAL JEWISH COMMUNITY LIMITED

COMPANY LIMITED BY GUARANTEE NUMBER 9219225

REGISTERED CHARITY NUMBER 1159055

**TRUSTEES' ANNUAL REPORT AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 30 SEPTEMBER 2017

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GLOUCESTERSHIRE LIBERAL JEWISH COMMUNITY LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 SEPTEMBER 2017

1. REFERENCE AND ADMINISTRATIVE DETAILS

Name of charity	Gloucestershire Liberal Jewish Community Limited
Also known as	GLJC
Charity Registration number	1159055
Company Registration number	9219225
Registered Office	188 Stroud Road, Gloucester, Gloucestershire, GL1 5LA
Trustees:	Ms Jill Rosenheim (Chair) Mr Alexander May (Treasurer) Dr Natalie Towle Mrs Maureen Campion Ms Louise Radford Mr Jack Liebeskind Ms Rebecca Naydorf Ms Shelley Rider Ms Janet Francis (appointed 15 December 2016) Ms Elana Richman (appointed 9 February 2017) Dr Jonathon Welbeck-Pure (appointed 9 February 2017)

Mr Henry Naydorf resigned as a trustee on 15 December 2016.

Trustees are also directors for the purposes of company law.

Bankers	Barclays Bank plc Leicester LE87 2BB
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Independent examiner	John Price 1b Oxford Street Cheltenham Glos GL52 6DT
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2. STRUCTURE, MANAGEMENT AND GOVERNANCE

Nature of Governing Document

Gloucestershire Liberal Jewish Community ("GLJC") is a company limited by guarantee, incorporated on 15 September 2015 and governed by articles of association.

Recruitment and Appointment of Trustees

Trustees, who are also directors for the purposes of company law, are recruited from members and are elected at the Annual General Meeting. The Council of trustees may co-opt trustees to fill vacancies. These council members must apply for election at the next Annual General Meeting.

Risk Policy

It is the policy of the trustees to review all risks on regular basis. Each review seeks to establish that all risks are documented and that steps to mitigate such risks are established and executed. As a result of this process, the trustees are satisfied that residual risks are minimal

3. OBJECTS, AIMS AND ACTIVITIES

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Objects

The Objects of the Charity are:

- (1) The advancement and practice of the Jewish religion In accordance with the principles of liberal and progressive Judaism which shall include, but not be limited to:
 - (a) the promotion of Jewish values such as social Justice, communal harmony, peace freedom, charity and good deeds, repentance and prayer;
 - (b) maintenance of a synagogue (whether on a permanent or temporary basis) for the purpose of Jewish public worship and social and cultural Interaction;
 - (c) conduct of Jewish religious services for the Members of the Charity and guests (including but not limited to rites of passage);
 - (d) advancement of Jewish education;
 - (e) support for other religious organisations (which shall include, but not be limited to interfaith work); and
 - (f) the provision of pastoral care; and
- (2) The furtherance of such other purposes as are charitable under the laws of England and Wales as the trustees in their discretion decide In particular by the making of grants or lending of support to other charitable organisations.

Activities

We are open to all Jews and friends of Judaism, and have a diverse calendar of services and events which include shabbat services, festival celebrations, and cultural and social gatherings. This is intermingled with other important life events (from birth, through cheder, bar/bat mitzvah, marriage, to death & bereavement).

Learning opportunities include cheder for the children and adult and family learning gatherings, social and cultural gatherings, and programmes for Bar/Bat Mitzvah and conversion.

We meet in various locations in Gloucestershire including Cheltenham, Gloucester, Southam, Prestbury, Woodmancote, and Bishops Cleeve.

4. FINANCIAL REVIEW

General

The results for the year are given in the Statement of Financial Activities on page 6.

Reserves Policy

Reserves are held to ensure the charity is well placed to meet future demands on its resources. The trustees consider the level of reserves to be adequate.

5. FUTURE STRATEGY

GLJC plans to continue to pursue and develop its activities for the foreseeable future.

6. STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees (who are generally also directors for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law 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 state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of 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 the going concern basis unless it is inappropriate to assume that the charity will continue in business.

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

On behalf of the Trustees


Mr Alexander May
19 October 2017

GLOUCESTERSHIRE LIBERAL JEWISH COMMUNITY LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 SEPTEMBER 2017**

	Notes	2017	2016
		£	£
Income from:			
Donations and legacies	3	23,560	21,247
Charitable activities		4,836	3,327
Other trading activities		4,764	3,160
Investments		-	-
Total incoming resources		<u>33,160</u>	<u>27,734</u>
Expenditure on			
Raising funds		1,018	947
Charitable activities	4	31,814	22,412
Total resources expended		<u>32,832</u>	<u>23,359</u>
Net income		328	4,375
General fund brought forward		25,060	20,685
General fund carried forward		<u>25,388</u>	<u>25,060</u>

GLOUCESTERSHIRE LIBERAL JEWISH COMMUNITY LIMITED

BALANCE SHEET AS AT 30 SEPTEMBER 2017

	Note	2017 £	2016 £
Current assets			
Debtors	6	1,116	4,200
Cash at bank and in hand		24,697	23,088
		<u>25,813</u>	<u>27,288</u>
Creditors: amounts falling due within one year - accruals	7	(425)	(2,228)
Net current assets		<u>25,388</u>	<u>25,060</u>
Net assets		<u><u>25,388</u></u>	<u><u>25,060</u></u>
Represented by:			
Accumulated funds:			
General fund		<u><u>25,388</u></u>	<u><u>25,060</u></u>

For the year ended 30 September 2017 the company was entitled to 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 accounts for the year in question in accordance with section 476

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

These accounts were approved by the trustees on 19 October 2016 and are signed on their behalf by:

Mr A May
Treasurer

GLOUCESTERSHIRE LIBERAL JEWISH COMMUNITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 SEPTEMBER 2017

1. Company information

The company is limited by guarantee, registered in England and Wales; it is also a registered charity whose activities are intended to be for the public benefit.

2. Accounting Policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting 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 2015), as amended by Update Bulletin 1 published in February 2016 and in accordance with company law.

Going concern

After making enquiries, the directors are not aware of any material uncertainties that cast doubt on going concern and they have a reasonable expectation that the Company will be able to continue its activities for the foreseeable future, and at least twelve months from the date of approval of these accounts. Accordingly, they have continued to adopt the going concern basis in the financial statements.

Incoming resources

Voluntary income is recognised as income when received. Where applicable, associated income tax recovery under Gift Aid is recognised when the associated donation is receivable.

Resources expended

Costs of activities in furtherance of the charity's objects comprise those costs incurred by the charity as a result of the delivery of its service. Governance costs comprise those costs incurred by the charity in meeting its constitutional and statutory requirements.

3. Voluntary income

	2017	2016
	£	£
Membership	19,006	17,422
GiftAid	4,024	3,505
Donation	530	50
Liberal Judaism - grant	-	270
	<u>23,560</u>	<u>21,247</u>

GLOUCESTERSHIRE LIBERAL JEWISH COMMUNITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 SEPTEMBER 2017 (continued)

4. Expenditure on charitable activities

	2017	2016
	£	£
Liberal Judaism	13,561	14,712
Remuneration of Rabbi	8,099	-
Expenses of Rabbi	2,374	1,825
Venue hire	1,421	1,734
Events	1,670	1,931
Insurance	481	353
High Holy Days	125	170
Independent examination	300	300
Getaway	2,420	-
General expense	1,363	1,387
	<u>31,814</u>	<u>22,412</u>

No remuneration was paid to trustees in either the current or the previous year

5. Employee

The charity employed one person, in the capacity of Rabbi, with effect from 1 June 2017. Her costs were as follows:

	2017	2016
	£	£
Salary	6,846	-
Employers national insurance	569	-
Pension costs	684	-
	<u>8,099</u>	<u>-</u>

6. Debtors

	2017	2016
	£	£
Gift aid	1,116	3,567
Getaway prepayment	-	633
	<u>1,116</u>	<u>4,200</u>

7. Accruals

	2017	2016
	£	£
High Holy Days	125	-
Independent Examiner	300	300
Liberal Judaism	-	1,928
	<u>425</u>	<u>2,228</u>

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GLOUCESTERSHIRE LIBERAL JEWISH COMMUNITY LIMITED

I report on the accounts of Gloucestershire Liberal Jewish Community Limited for the year ended 30 September 2017 which comprise the Statement of Financial Activities, the Balance Sheet, and the related

Respective responsibilities of trustee and examiner

The trustees (who are also directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43 (2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below:

Independent examiner's statement

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

- which gives me reasonable cause to believe that, in any material respect, the requirements
 - (a) to keep accounting records in accordance with 386 of the Companies Act 2006; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and the methods and principles of Accounting 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 2015)
- have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

JB Price
Chartered Accountant
1b Oxford Street, Cheltenham, GL52 6DT
www.johnprice.org.uk

19 October 2016