

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 2019

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GLOUCESTERSHIRE LIBERAL JEWISH COMMUNITY LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 SEPTEMBER 2019

1. REFERENCE AND ADMINISTRATIVE DETAILS

Name of charity	Gloucestershire Liberal Jewish Community Limited
Also known as	Three Counties Liberal Jewish Community
Charity Registration number	1159055
Company Registration number	9219225
Registered Office	7 Sydenham Villas Road, Cheltenham, GL52 6EG.
Trustees:	Dr Natalie Towle (Chair) Ms Karen Reynolds (Treasurer) Ms Jill Rosenheim Ms Louise Radford Mr Henry Naydorf Ms Patricia Bluett Mr Bernard Platman (appointed November 2018) Mr Julian Brown (appointed November 2018) Mr Mark Walton (appointed November 2018)

Trustees are also directors for the purposes of company law.

Ms Shelley Rider, Dr Jonathon Welbeck-Pure, Dr Mendes Da Costa resigned as trustees in November 2018 and Ms Penelope Francis resigned as a trustee in June 2019.

Bankers	Barclays Bank plc Leicester LE87 2BB
Independent examiner	John Price Cheltenham

2. STRUCTURE, MANAGEMENT AND GOVERNANCE

Nature of Governing Document

Gloucestershire Liberal Jewish Community 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.

In June 2019 Gloucestershire Liberal Jewish Community merged with Hereford Jewish Community. The combined group now operates under the name of 'Three Counties Liberal Jewish Community'. However, we made a decision not to change the legal entity.

We meet in various locations in Gloucestershire, Herefordshire and Worcestershire.

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. Reserves as at 30 September 2019 were £23,399 and the trustees consider the level of reserves to be adequate.

5. FUTURE STRATEGY

The charity 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

A handwritten signature in black ink, appearing to read 'K J Reynolds'.

Karen Reynolds
23 October 2019

GLOUCESTERSHIRE LIBERAL JEWISH COMMUNITY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 30 SEPTEMBER 2019

	Notes	2019 £	2018 £
Income from:			
Donations and legacies	3	26,225	24,478
Charitable activities		3,338	2,115
Fundraising		4,494	3,222
Other trading activities		1,066	1,788
Total incoming resources		<u>35,123</u>	<u>31,603</u>
Expenditure on			
Raising funds		1,012	902
Charitable activities	4	34,837	31,964
Total resources expended		<u>35,849</u>	<u>32,866</u>
Net income		(726)	(1,263)
General fund brought forward		24,125	25,388
General fund carried forward		<u><u>23,399</u></u>	<u><u>24,125</u></u>

GLOUCESTERSHIRE LIBERAL JEWISH COMMUNITY LIMITED

BALANCE SHEET AS AT 30 SEPTEMBER 2019

	Note	2019 £	2018 £
Current assets			
Debtors	6	4,397	5,835
Cash at bank and in hand		19,643	19,053
		<u>24,040</u>	<u>24,888</u>
Creditors: amounts falling due within one year - accruals	7	(641)	(763)
Net current assets		<u>23,399</u>	<u>24,125</u>
Net assets		<u><u>23,399</u></u>	<u><u>24,125</u></u>
Represented by:			
Accumulated funds:			
General fund		<u><u>23,399</u></u>	<u><u>24,125</u></u>

For the year ended 30 September 2019 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 23 October 2019 and are signed on their behalf by:

Karen Reynolds
Treasurer

GLOUCESTERSHIRE LIBERAL JEWISH COMMUNITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 SEPTEMBER 2019

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

	2019	2018
	£	£
Membership	21,777	20,448
GiftAid	4,397	3,912
Donation	51	118
	<u>26,225</u>	<u>24,478</u>

GLOUCESTERSHIRE LIBERAL JEWISH COMMUNITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 SEPTEMBER 2019 (continued)

4. Expenditure on charitable activities

	2019	2018
	£	£
Liberal Judaism	2,436	1,650
Remuneration of Rabbi	23,984	23,058
Expenses of Rabbi	1,510	2,919
Guest and Student Rabbi	1,283	-
Venue hire	1,303	1,292
Events	2,129	1,910
Insurance	545	522
Independent examination	300	300
Getaway	836	-
General expense	511	313
	<u>34,837</u>	<u>31,964</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. Her costs were as follows:

	2019	2018
	£	£
Salary	21,907	21,488
Employers national insurance	-	(569)
Pension costs	2,077	2,139
	<u>23,984</u>	<u>23,058</u>

6. Debtors

	2019	2018
	£	£
Gift aid	4,397	5,028
Seder prepayment	-	200
Getaway prepayment	-	607
	<u>4,397</u>	<u>5,835</u>

GLOUCESTERSHIRE LIBERAL JEWISH COMMUNITY LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2019 (continued)**

7. Accruals

	2019	2018
	£	£
High Holy Days	25	70
Independent Examiner	300	300
Geraway receipts	-	192
Hall hire	92	201
Tea room expenses	156	-
HMRC - PAYE	68	-
	<u>641</u>	<u>763</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 ('the Company') for the year ended 30 September 2019 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes.

Responsibilities and basis of the report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of 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 your charity's accounts as 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

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

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;
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.



JB Price
Chartered Accountant
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23 October 2019