

**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 2016**

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[www.gljc.org.uk](http://www.gljc.org.uk)

**GLOUCESTERSHIRE LIBERAL JEWISH COMMUNITY LIMITED**

**TRUSTEES' ANNUAL REPORT**

## YEAR ENDED 30 SEPTEMBER 2015

### 1. REFERENCE AND ADMINISTRATIVE DETAILS

<b>Name of charity</b>	Gloucestershire Liberal Jewish Community Limited
<b>Also known as</b>	GLJC
<b>Charity Registration number</b>	1159055
<b>Company Registration number</b>	9219225
<b>Registered Office</b>	188 Stroud Road, Gloucester, Gloucestershire, GL1 5LA
<b>Trustees:</b>	Ms Jill Rosenheim (Chair) Mr Alexander May (Treasurer) Dr Natalie Towle Mrs Maureen Campion Ms Louise Radford (appointed 10 March 2016) Mr Henry Naydorf (appointed 10 March 2016) Mr Jack Liebeskind (appointed 14 July 2016) Ms Rebecca Naydorf (appointed 2 June 2016) Ms Shelley Rider (appointed 2 June 2016)

Trustees are also directors for the purposes of company law.

<b>Bankers</b>	Barclays Bank plc Leicester LE87 2BB
<b>Independent examiner</b>	John Price 1b Oxford Street Cheltenham Glos GL52 6DT

## **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 tor 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**

The charity began in 2008 as an unincorporated entity and now has approximately 100 members of all ages, including many young families. With effect from 1 October 2015, the activities, assets and liabilities of the unincorporated entity were transferred to the Company Limited by Guarantee which is the subject of these accounts

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  
26 October 2016

## GLOUCESTERSHIRE LIBERAL JEWISH COMMUNITY LIMITED

### STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 30 SEPTEMBER 2016

	Notes	2016 £	2015 £
<b>Income from:</b>			
Donations and legacies	2	21,247	21,503
Charitable activities		3,327	4,326
Other trading activities		3,160	3,386
Investments		-	2
Other: transfer from Gloucestershire Liberal Jewish Community -		-	16,726
<b>Total incoming resources</b>		<u>27,734</u>	<u>45,943</u>
<b>Expenditure on</b>			
Raising funds		947	501
Charitable activities	3	22,412	24,757
<b>Total resources expended</b>		<u>23,359</u>	<u>25,258</u>
<b>Net income</b>		4,375	20,685
<b>General fund brought forward</b>		20,685	-
<b>General fund carried forward</b>		<u>25,060</u>	<u>20,685</u>

Note - With effect from 1 October 2015, the activities, assets and liabilities of this entity were transferred to the Company Limited by Guarantee which is the subject of these accounts. The net income for the year, excluding the transfer from the unincorporated entity, was £3,959.

## GLOUCESTERSHIRE LIBERAL JEWISH COMMUNITY LIMITED

### BALANCE SHEET AS AT 30 SEPTEMBER 2016

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	Note	2016 £	2015 £
<b>Current assets</b>			
Debtors		4,200	5,865
Cash at bank and in hand		<u>23,088</u>	<u>23,893</u>
		27,288	29,758
<b>Creditors: amounts falling</b>			
due within one year - accruals	4	(2,228)	(9,073)
		<u>25,060</u>	<u>20,685</u>
<b>Net current assets</b>			
		<u>25,060</u>	<u>20,685</u>
<b>Net assets</b>			
		<u><u>25,060</u></u>	<u><u>20,685</u></u>
Represented by:			
<b>Accumulated funds:</b>			
General fund		<u><u>25,060</u></u>	<u><u>20,685</u></u>

For the year ended 30 September 2016 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 26 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 2016

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#### 1. Accounting Policies

##### Basis of accounting

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. The policies adopted for items which are judged material to the financial statements are as follows:

##### 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.

#### 2. Voluntary income

	2016	2015
	£	£
Membership	17,422	17,728
GiftAid	3,505	3,135
Donation	50	640
Liberal Judaism - grant	270	-
	<u>21,247</u>	<u>21,503</u>

#### 3. Expenditure on charitable activities

	2016	2015
	£	£
Liberal Judaism	16,537	19,150
Venue hire	1,734	1,733
Events	1,931	1,722
Insurance	353	548
High Holy Days	170	930
Independent examination	300	300
General expense	1,387	374
	<u>22,412</u>	<u>24,757</u>

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



**GLOUCESTERSHIRE LIBERAL JEWISH COMMUNITY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 30 SEPTEMBER 2016 (continued)**

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**4. Accruals**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
High Holy Days	-	250
Independent Examiner	300	300
Liberal Judaism	1,928	8,523
	<u>2,228</u>	<u>9,073</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 2016 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.

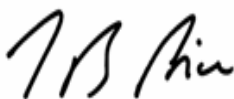
### **Basis of independent examiner's report**

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 the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005)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  
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26 October 2016