

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 2018

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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	The Exchange Brick Row Stroud England GL5 1DF
Trustees:	Dr Natalie Towle (Chair) Ms Karen Reynolds (Treasurer; appointed November 2017) Ms Jill Rosenheim Ms Louise Radford Mr Henry Naydorf Ms Shelley Rider Ms Penelope Francis Dr Jonathon Welbeck-Pure Ms Patricia Bluett (appointed November 2017) Dr Mendes Da Costa (appointed November 2017)

Mr Alexander May, Mrs Maureen Campion, Mr Jack Liebeskind and Ms Elana Richman all resigned as trustees in November 2017.

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 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

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. Reserves as at 30 September 2018 were £24,125 and 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

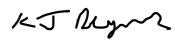
The Trustees (who are generally also directors for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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



Karen Reynolds
18 October 2018

GLOUCESTERSHIRE LIBERAL JEWISH COMMUNITY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 30 SEPTEMBER 2018

	Notes	2018 £	2017 £
Income from:			
Donations and legacies	3	24,478	23,560
Charitable activities		2,115	4,836
Fundraising		3,222	4,014
Other trading activities		1,788	750
Total incoming resources		<u>31,603</u>	<u>33,160</u>
Expenditure on			
Raising funds		902	1,018
Charitable activities	4	31,964	31,814
Total resources expended		<u>32,866</u>	<u>32,832</u>
Net income		(1,263)	328
General fund brought forward		25,388	25,060
General fund carried forward		<u><u>24,125</u></u>	<u><u>25,388</u></u>

GLOUCESTERSHIRE LIBERAL JEWISH COMMUNITY LIMITED

BALANCE SHEET AS AT 30 SEPTEMBER 2018

	Note	2018 £	2017 £
Current assets			
Debtors	6	5,835	1,116
Cash at bank and in hand		19,053	24,697
		<u>24,888</u>	<u>25,813</u>
Creditors: amounts falling due within one year - accruals	7	(763)	(425)
Net current assets		<u>24,125</u>	<u>25,388</u>
Net assets		<u><u>24,125</u></u>	<u><u>25,388</u></u>
Represented by:			
Accumulated funds:			
General fund		<u><u>24,125</u></u>	<u><u>25,388</u></u>

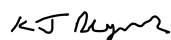
For the year ended 30 September 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 18 October 2018 and are signed on their behalf by:



Karen Reynolds
Treasurer

GLoucestershire Liberal Jewish Community Limited

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 SEPTEMBER 2018

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

	2018	2017
	£	£
Membership	20,448	19,006
GiftAid	3,912	4,024
Donation	118	530
	<u>24,478</u>	<u>23,560</u>

GLOUCESTERSHIRE LIBERAL JEWISH COMMUNITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 SEPTEMBER 2018 (continued)

4. Expenditure on charitable activities

	2018	2017
	£	£
Liberal Judaism	1,650	13,561
Remuneration of Rabbi	23,058	8,099
Expenses of Rabbi	2,919	2,374
Venue hire	1,292	1,421
Events	1,910	1,670
Insurance	522	481
High Holy Days	-	125
Independent examination	300	300
Getaway	-	2,420
General expense	313	1,363
	<u>31,964</u>	<u>31,814</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:

	2018	2017
	£	£
Salary	21,488	6,846
Employers national insurance	(569)	569
Pension costs	2,139	684
	<u>23,058</u>	<u>8,099</u>

6. Debtors

	2018	2017
	£	£
Gift aid	5,028	1,116
Seder prepayment	200	-
Getaway prepayment	607	-
	<u>5,835</u>	<u>1,116</u>

7. Accruals

	2018	2017
	£	£
High Holy Days	70	125
Independent Examiner	300	300
Geraway receipts	192	-
Hall hire	201	-
	<u>763</u>	<u>425</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 2018 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
1b Oxford Street, Cheltenham, GL52 6DT
www.johnprice.org.uk

18 October 2018

