

Charity Registration No. 1081160

Company Registration No. 3749885 (England and Wales)

NORTH WEST LONDON ERUV COMMITTEE
LIMITED BY GUARANTEE
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

**NORTH WEST LONDON ERUV COMMITTEE
LIMITED BY GUARANTEE
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees

E Black
G Field
M Glasser
B Morris

Secretary

S Gold

Charity number

1081160

Company number

3749885

Registered Address

Jewish Futures
379 Hendon Way
London, NW4 3LP

**NORTH WEST LONDON ERUV COMMITTEE
LIMITED BY GUARANTEE
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Independent examiner's report to the Trustees of North West London Eruv Committee Limited by Guarantee

I report on the accounts of the company for the year ended 31 March 2022, which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

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 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5) of the 2011 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 seeking 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:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Name: Saul Forman

Relevant professional qualification or body: ICAEW

Address: 17 Portland Place, London W1B 4PU

Date: 12 December 2022

**NORTH WEST LONDON ERUV COMMITTEE
LIMITED BY GUARANTEE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees present their report and accounts for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, applicable law, the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005 (revised 2008), and in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small entities.

Objects of the charity

The Company was incorporated as a Company Limited by Guarantee on 9 April 1999 with the object of constructing and maintaining facilities for the observance of the Sabbath by Jews.

Review of activities

The Company owns and maintains the North West London Eruv.

The financial results for this period are shown in page 7 of the accounts, which reflect a surplus of income over costs of £508 arising during the year. At the year end, the Company had negative reserves of £18,678 being carried forward to the next financial year. The deficit is represented by cash in the Company's bank account plus prepaid expenses and less accrued expenses.

Income throughout the year has consisted entirely of voluntary donations. Expenditure is related to maintenance of the Eruv and administration costs. Less than 15% of the total costs relates to administration.

Trustees

The trustees, who are also the directors for the purpose of company law, who served during the period were:

E Black
G Field
M Glasser
B Morris

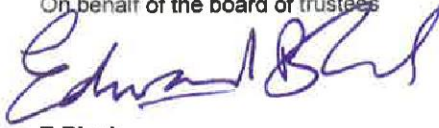
Review of financial position

The Company is dependent on the continuing support of donors in the future. Having regard to the number of people who have pledged such financial support, the trustees are confident that the Company will have sufficient resources to ensure the continuation of its activities for the foreseeable future.

Trustees' Responsibilities

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view

On behalf of the board of trustees



E Black

Trustee

Dated: 12 December 2022

**NORTH WEST LONDON ERUV COMMITTEE
LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	2022 £	2021 £
<u>Incoming resources</u>			
Donations	2	37,493	30,881
Investment income	3	-	-
Total incoming resources		37,493	30,881
<u>Resources expended</u>			
Costs of generating funds			
Fundraising and publicity costs		672	1,008
		672	1,008
Net incoming resources available		36,821	29,873
Charitable expenditure			
Costs in furtherance of charitable objects	4	30,180	31,220
Administrative expenses	5	6,133	5,363
Total charitable expenditure		36,313	36,583
Total resources expended	4	36,985	37,591
Net surplus / (deficit) for the year		508	(6,710)
Fund balance at 1 April 2021		(19,186)	(12,476)
Fund balance at 31 March 2022		(18,678)	(19,186)

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**NORTH WEST LONDON ERUV COMMITTEE
LIMITED BY GUARANTEE
BALANCE SHEET
AS AT 31 MARCH 2022**

	Notes	2022		2021	
		£	£	£	£
Current assets					
Debtors		841		3,321	
Cash at bank and in hand		<u>29,497</u>		<u>17,809</u>	
		30,338		21,130	
Creditors: amounts falling due within one year	8	<u>49,016</u>		<u>40,316</u>	
Total Assets less current liabilities			<u>(18,678)</u>		<u>(19,186)</u>
Income Funds					
Unrestricted (Deficit) / Funds			<u>(18,678)</u>		<u>(19,186)</u>


For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies regime.

The accounts were approved on 12 December 2022.



E Black
Trustee

**NORTH WEST LONDON ERUV COMMITTEE
LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

1 Accounting policies

1.1 Basis of preparation

The accounts are prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006.

The accounts have been prepared in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005 (revised 2008).

1.2 Incoming resources

Income is received by way of donations and is included in full in the Statement of Financial Activities in the year in which they are received.

2 Donations

	2022 £	2021 £
Donations from individuals and from Synagogues	37,493	30,881
	37,493	30,881

3 Investment income

	2022 £	2021 £
Interest receivable	-	-

**NORTH WEST LONDON ERUV COMMITTEE
LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

4 Total resources expended

	Total 2022 £	Total 2021 £
Costs of generating funds:		
Fundraising and publicity	672	1,008
Charitable expenditure:		
Costs in furtherance of charitable objects:		
Eruv supervision, maintenance and operating costs	30,180	31,220
Administrative expenses	6,133	5,363
	36,583	36,583
	36,985	37,591

5 Governance costs

Administration and governance include the following costs:-

	Total 2022 £	Total 2021 £
Secretarial	3,000	2,250
Insurance	1,621	1,450
Bank charges	258	304
Other	1,254	1,359

Trustees

None of the trustees (nor any persons connected with them) received any remuneration or benefit from the charity during the year.

7 Employees

Number of employees

The Company has no employees.

Maintenance and supervision of the Eruv is carried out by employees of the Kashrut Division of the London Beth Din, who sub-contract certain maintenance work to third parties.

**NORTH WEST LONDON ERUV COMMITTEE
LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

8 Creditors: amounts falling due within one year	2022 £	2021 £
Trade Creditors	66	66
Accruals	48,950	40,250
	<u>49,016</u>	<u>40,316</u>