

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 2023**

**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

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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 2023, 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: 25 December 2023

**NORTH WEST LONDON ERUV COMMITTEE
LIMITED BY GUARANTEE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their report and accounts for the year ended 31 March 2023.

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 arising during the year of £733. At the year end, the Company had negative reserves of £17,945 being carried forward to the next financial. 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

A handwritten signature in black ink, appearing to be 'E Black', written over a horizontal line.

E Black

Trustee

Dated: 25 December 2023

**NORTH WEST LONDON ERUV COMMITTEE
LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
<u>Incoming resources</u>			
Donations	2	36,191	37,493
Investment income	3	34	-
Total incoming resources		36,225	37,493
<u>Resources expended</u>			
<u>Costs of generating funds</u>			
Fundraising and publicity costs		571	672
		571	672
Net incoming resources available		35,654	36,821
<u>Charitable expenditure</u>			
Costs in furtherance of charitable objects	4	28,980	30,180
Administrative expenses	5	5,941	6,133
Total charitable expenditure		34,921	36,313
Total resources expended	4	35,492	36,985
Net surplus / (deficit) for the year		733	508
Fund balance at 1 April 2022		(18,678)	(19,186)
Fund balance at 31 March 2023		(17,945)	(18,678)

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 2023**

	Notes	2023 £	2022 £
Current assets			
Debtors		1,741	841
Cash at bank and in hand		<u>37,310</u>	<u>29,497</u>
		39,051	30,338
Creditors: amounts falling due within one year	8	<u>56,996</u>	<u>49,016</u>
Total Assets less current liabilities		<u>(17,945)</u>	<u>(18,678)</u>
Income Funds			
Unrestricted (Deficit) / Funds		<u>(17,945)</u>	<u>(18,678)</u>

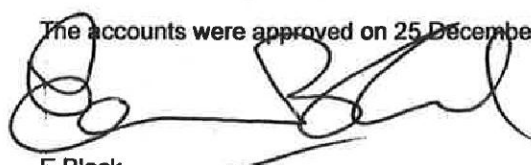
For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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 25 December 2023.


E Black
Trustee

**NORTH WEST LONDON ERUV COMMITTEE
LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

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

	2023 £	2022 £
Donations from individuals and from Synagogues	36,191	37,493
	<u>37,493</u>	<u>37,493</u>

3 Investment income

	2023 £	2022 £
Interest receivable	34	-
	<u>34</u>	<u>-</u>

**NORTH WEST LONDON ERUV COMMITTEE
LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

4 Total resources expended

	Total 2023 £	Total 2022 £
Costs of generating funds:		
Fundraising and publicity	571	672
Charitable expenditure:		
Costs in furtherance of charitable objects:		
Eruv supervision, maintenance and operating costs	28,980	30,180
Administrative expenses	5,941	6,133
	34,921	36,583
	35,924	36,985

5 Governance costs

Administration and governance include the following costs:-

	Total 2023 £	Total 2022 £
Secretarial	3,000	3,000
Insurance	1,646	1,621
Bank charges	74	258
Other	1,221	1,254

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 2023**

8	Creditors: amounts falling due within one year	2023	2022
		£	£
	Trade Creditors	2,346	66
	Accruals	54,650	48,950
		56,996	49,016