

**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 2024**

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

<b>Trustees</b>	E Black G Field M Glasser B Morris
<b>Secretary</b>	S Gold
<b>Charity number</b>	1081160
<b>Company number</b>	3749885
<b>Registered Address</b>	Jewish Futures 379 Hendon Way London, NW4 3LP

# **NORTH WEST LONDON ERUV COMMITTEE LIMITED BY GUARANTEE CONTENTS**

	<b>Page</b>
Independent examiner's report to the Trustees	4
Trustees' report	5 – 6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 - 11

## **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 2024, 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:** 29 December 2024

**NORTH WEST LONDON ERUV COMMITTEE  
LIMITED BY GUARANTEE  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees present their report and accounts for the year ended 31 March 2024.

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 £423 (2023, £733). At the year end, the Company had negative reserves of £17,522 (2023, £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 of the charitable company's state of affairs at the end of the year and of its income and expenditure for that period.

In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board of trustees

*Edward Black*

**E Black**

Trustee

Dated: 29 December 2024

**NORTH WEST LONDON ERUV COMMITTEE  
LIMITED BY GUARANTEE  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2023 £	2023 £
<b><u>Incoming resources</u></b>			
Donations	2	30,378	36,191
Investment income	3	59	34
<b>Total incoming resources</b>		<b>30,437</b>	<b>36,225</b>
<b><u>Resources expended</u></b>			
<b>Costs of generating funds</b>			
Fundraising and publicity costs		672	571
		<b>672</b>	<b>571</b>
<b>Net incoming resources available</b>		<b>29,765</b>	<b>35,654</b>
<b>Charitable expenditure</b>			
Costs in furtherance of charitable objects	4	22,700	28,980
Administrative expenses	5	6,642	5,941
<b>Total charitable expenditure</b>		<b>29,342</b>	<b>34,921</b>
<b>Total resources expended</b>	4	<b>30,014</b>	<b>35,492</b>
<b>Net surplus / (deficit) for the year</b>		<b>423</b>	<b>733</b>
Fund balance at 1 April 2022		(17,945)	(18,678)
<b>Fund balance at 31 March 2023</b>		<b>(17,522)</b>	<b>(17,945)</b>

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 2024**

		2024		2023	
	Notes	£	£	£	£
<b>Current assets</b>					
Debtors		741		1,741	
Cash at bank and in hand		<u>37,653</u>		<u>37,310</u>	
		38,394		39,051	
<b>Creditors: amounts falling due within one year</b>	8	<u>55,916</u>		<u>56,996</u>	
<b>Total Assets less current liabilities</b>			<u><b>(17,522)</b></u>		<u><b>(17,945)</b></u>
<b>Income Funds</b>					
Unrestricted (Deficit) / Funds			<u><b>(17,522)</b></u>		<u><b>(17,945)</b></u>

For the year ending 31 March 2024 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 29 December 2024.

*Edward Black*

E Black  
Trustee



**NORTH WEST LONDON ERUV COMMITTEE  
LIMITED BY GUARANTEE  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**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**

	<b>2024</b>	2023
	£	£
Donations from individuals and from Synagogues	<b>30,378</b>	36,191
	<b>30,378</b>	36,191

**3 Investment income**

	<b>2024</b>	2023
	£	£
Interest receivable	<b>59</b>	34

**NORTH WEST LONDON ERUV COMMITTEE  
LIMITED BY GUARANTEE  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

**4 Total resources expended**

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Costs of generating funds:		
Fundraising and publicity	<b>672</b>	<b>571</b>
Charitable expenditure:		
Costs in furtherance of charitable objects:		
Eruv supervision, maintenance and operating costs	<b>22,700</b>	<b>28,980</b>
Administrative expenses	<b>6,642</b>	<b>5,941</b>
	<b>29,342</b>	<b>34,921</b>
	<b>30,014</b>	<b>35,492</b>

**5 Governance costs**

Administration and governance include the following costs:-

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Secretarial	3,000	3,000
Insurance	1,717	1,646
Bank charges	60	74
Other	1,865	1,221
<b>Trustees</b>		

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 2024**

<b>8 Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade Creditors	<b>66</b>	2,346
Accruals	<b>55,850</b>	54,650
	<b>55,916</b>	<b>56,996</b>