

Charity registration number 1162132

Company registration number 09437098 (England and Wales)

**LONDON JEWISH FAMILY CENTRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 27 FEBRUARY 2022**

# LONDON JEWISH FAMILY CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	S Appleman B Weinbaum A Kurer	(Appointed 13 February 2022)
<b>Charity number</b>	1162132	
<b>Company number</b>	09437098	
<b>Principal address</b>	2a St George's Road London NW11 0LR	
<b>Registered office</b>	2a St George's Road London NW11 0LR	
<b>Independent examiner</b>	Anthony Epstein FCA Paragon Partners Limited Churchill House 137 - 139 Brent Street London NW4 4DJ	

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# **LONDON JEWISH FAMILY CENTRE**

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# **LONDON JEWISH FAMILY CENTRE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 27 FEBRUARY 2022**

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The trustees present their annual report and financial statements for the year ended 27 February 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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 2019)".

#### **Objectives and activities**

The objects of the Charity were the operation of informal, educational and developmental programmes for children and their families. However during COVID when those activities were stopped, except for activities that could be delivered over Zoom in conjunction with materials delivered to families at home, the emphasis moved to strengthening our Family Support Service in response to the need expressed by so many families. Mental health issues, marital breakdowns, loss of jobs and the stress that the loss of income brings etc.

This year has been a year of amazing development and growth post Covid. Having given up our Lease at 113b Golders Green Road, we found new premises at The Old Sorting Office, in Temple Fortune. Through the generosity of our supporters we raised enough money to develop the premises to fit our needs, and to employ a Full time Social Worker who is continuing to build a team of Therapists – for children and adolescents and adults; and Family Support Workers.

In six months until February 2022, she had seen over 50 new cases, including families with complex needs, referrals from the Local Authority for children on Child Protection plans and worked with local schools, sending therapists in to see children in school, rather than the parent having to bring them out of school time which could have been challenging.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

Over the year, £45,435 was given out in grants to families as well as subsidies for therapy. We also worked supporting our families to obtain grants from other grant giving bodies.

The new Centre has given us the opportunity to provide more services for the community in a more inviting environment. It is hoped that the coming year will see further development in our Family Support services, while maintaining our developmental programmes which aid wellbeing for both the parents and children.

#### **Financial review**

The statement of Financial Activities shows a net income of £45,646 (2021 - £15,002 deficit) for the year and this has been added to the Income Account, which at the balance sheet date stood at £103,450. The trustees expect an increase in donations in the coming year.

The trustees have established a policy whereby the funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be in the region of 3 months of the total resources expended which equates to some £55,000. At this level the trustees feel that they would be able to continue the activities of the charity in the event of a temporary significant drop in funding. At present the free reserves has reached this target level.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

The charity is a company limited by guarantee incorporated on 12 February 2015.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

S Appleman

B Weinbaum

A Kurer

(Appointed 13 February 2022)

# **LONDON JEWISH FAMILY CENTRE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 27 FEBRUARY 2022**

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Appointment of the trustees is governed by the Trust Deed of the charity.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



**B Weinbaum**

Trustee

Dated: 19 December 2022

# **LONDON JEWISH FAMILY CENTRE**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF LONDON JEWISH FAMILY CENTRE**

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I report to the trustees on my examination of the financial statements of London Jewish Family Centre (the charity) for the year ended 27 February 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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; or
- 4 the financial statements 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 financial statements to be reached.



**Anthony Epstein FCA**

Paragon Partners Limited  
Churchill House  
137 - 139 Brent Street  
London  
NW4 4DJ

Dated: 19 December 2022

# LONDON JEWISH FAMILY CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 27 FEBRUARY 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<b><u>Income from:</u></b>			
Donations and legacies	3	273,124	182,167
Charitable activities	4	3,647	19,438
<b>Total income</b>		<u>276,771</u>	<u>201,605</u>
<b><u>Expenditure on:</u></b>			
Support costs	5	89,993	84,652
Charitable activities	6	141,132	131,955
<b>Total expenditure</b>		<u>231,125</u>	<u>216,607</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		45,646	(15,002)
Fund balances at 28 February 2021		57,804	72,806
<b>Fund balances at 27 February 2022</b>		<u>103,450</u>	<u>57,804</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

# LONDON JEWISH FAMILY CENTRE

## BALANCE SHEET

AS AT 27 FEBRUARY 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	9		105,714		71,507
<b>Current assets</b>					
Debtors	10	36,489		10,169	
Cash at bank and in hand		10,677		32,825	
		47,166		42,994	
<b>Creditors: amounts falling due within one year</b>	12	(9,430)		(6,697)	
Net current assets			37,736		36,297
<b>Total assets less current liabilities</b>			143,450		107,804
<b>Creditors: amounts falling due after more than one year</b>	13		(40,000)		(50,000)
<b>Net assets</b>			103,450		57,804
<b>Income funds</b>					
Unrestricted funds			103,450		57,804
			103,450		57,804

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 27 February 2022.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 19 December 2022



B Weinbaum  
Trustee

Company registration number 09437098



# **LONDON JEWISH FAMILY CENTRE**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2022**

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### **1 Accounting policies**

#### **Charity information**

London Jewish Family Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is 2a St George's Road, London, NW11 0LR.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# LONDON JEWISH FAMILY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 27 FEBRUARY 2022

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold property	10% straight line
Fixtures, fittings & equipment	5% and 10% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

# LONDON JEWISH FAMILY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 27 FEBRUARY 2022

#### 1 Accounting policies

(Continued)

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

	2022	2021
	£	£
Donations and gifts	224,189	106,779
Grants receivable	48,935	75,388
	<u>273,124</u>	<u>182,167</u>

#### 4 Charitable activities

	2022	2021
	£	£
Sales within charitable activities	<u>3,647</u>	<u>19,438</u>

# LONDON JEWISH FAMILY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 27 FEBRUARY 2022

### 5 Support costs

	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	16,318	11,965
Staff costs	58,260	67,416
Depreciation and impairment	9,048	4,971
Other administrative costs	6,367	300
	<u>89,993</u>	<u>84,652</u>

### 6 Charitable activities

	2022	2021
	£	£
Family support costs	55,990	45,435
Other costs	85,142	86,520
	<u>141,132</u>	<u>131,955</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

### 8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Administrative	4	5
Volunteers	1	1
Sessional workers	-	7
Total	<u>5</u>	<u>13</u>

### Employment costs

	2022 £	2021 £
Wages and salaries	<u>58,260</u>	<u>67,416</u>

There were no employees whose annual remuneration was more than £60,000.

# LONDON JEWISH FAMILY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 27 FEBRUARY 2022

### 9 Tangible fixed assets

	Leasehold property	Fixtures, fittings & equipment	Total
	£	£	£
<b>Cost</b>			
At 28 February 2021	-	95,993	95,993
Additions	23,712	19,543	43,255
At 27 February 2022	23,712	115,536	139,248
<b>Depreciation and impairment</b>			
At 28 February 2021	-	24,486	24,486
Depreciation charged in the year	474	8,574	9,048
At 27 February 2022	474	33,060	33,534
<b>Carrying amount</b>			
At 27 February 2022	23,238	82,476	105,714
At 27 February 2021	-	71,507	71,507

### 10 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	36,489	10,169

### 11 Loans and overdrafts

	2022	2021
	£	£
Bank loans	40,000	50,000
Payable after one year	40,000	50,000

### 12 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	18	-
Trade creditors	-	1,004
Other creditors	8,452	4,733
Accruals and deferred income	960	960
	9,430	6,697

# LONDON JEWISH FAMILY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 27 FEBRUARY 2022**

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**13 Creditors: amounts falling due after more than one year**

	Notes	2022 £	2021 £
Bank loans	11	40,000	50,000
		<u>40,000</u>	<u>50,000</u>

**14 Related party transactions**

There were no disclosable related party transactions during the year (2021 - none).