



**Charity Number: 1163562**

**Trustees' Annual Report & Financial  
Statements  
for the Period  
1<sup>st</sup> February 2022 to 31<sup>st</sup> January 2023**

**23<sup>rd</sup> July 2023**

**Reference & Administration Details**

## Kehillah North London

Trustees' Annual Report & Financial Statements for Financial Period 1<sup>st</sup> February 2022 – 31<sup>st</sup> January 2023

### Charity Details:

**Name:** Kehillah North London  
**Number:** 1163562  
**Address:** PO Box 78956, London, N4 9LZ

### Names of the Charity Trustees who Manage the Charity

Name	Office	(Re-)Appointed	Resigned
Dr Robert Aaron Brown Freudenthal	Co-Chair	5 <sup>th</sup> July 2020	
Imogen Resnick	Co-Chair	25 <sup>th</sup> July 2021	
Susan Helen Maya Lukes	Vice Chair	16 <sup>th</sup> June 2019	
Elizabeth Reiner	Honorary Secretary	16 <sup>th</sup> June 2019	
Benjamin Austrin-Willis	Treasurer	25 <sup>th</sup> July 2021	
Natasha Thrale	Communications Officer		
Caroline Elton			
Anna Ferris			
Francesca Kurlansky			
Kayla Erin Lean			
Laurence Livsey		24 <sup>th</sup> July 2022	
Lipika Pehlah			

### Names & Addresses of Advisors

Role	Name	Address
Bank	Co-operative Bank	PO Box 250, Skelmersdale, WN8 6WT
Independent Examiner	Brian Seaton	Small Charity Support, 46 Farm Road, Edgware, HA8 9LT

### Names of Senior Staff with Delegated Responsibilities

Role	Name	Responsibilities
Rabbi	Rabbi Leah Jordan	Work closely with Chair, Management Committee and Administrator to: <ul style="list-style-type: none"><li>• develop and nurture relationships</li><li>• develop vision and strategy</li><li>• plan and deliver programme</li><li>• be key point of contact and communicator</li><li>• task-manage Administrator and sessional teachers</li></ul>

## **Kehillah North London**

**Trustees' Annual Report & Financial Statements for Financial Period 1<sup>st</sup> February 2022 – 31<sup>st</sup> January 2023**

### **Structure, Governance & Management**

#### **Description of the Charity's Trusts**

Religious services, education, life-cycle ritual, pastoral care, befriending, social action.

#### **Type of Governing Document**

Constitution.

#### **How the Charity is Constituted**

Charitable Incorporated Organisation registered on 14<sup>th</sup> September 2015.

#### **Trustee Selection Methods**

Trustees are known as Management Committee members and are elected by the members of Kehillah North London at its Annual General Meeting, either by consent or show of hands if unopposed or otherwise by secret ballot, or are co-opted during the year. One-third of the Trustees must stand down each year (in a manner laid down in the Constitution) and are eligible for re-election. There must be a minimum number of three and a maximum number of twelve Trustees. Election to the Management Committee is open only to Full, voting Members.

#### **How New Trustees are Inducted and Trained**

According to the Constitution, a copy of the Constitution (together with any amendments) and a copy of the latest Trustees' Annual Report are made available to new Trustees. Trustees learn their responsibilities and duties on the job. We continue to monitor and review this situation, and together with the Rabbi we are looking into what kinds of more formal training may be helpful.

#### **Additional Governance Issues**

None.

### **Object**

The advancement of progressive Judaism.

### **Statutory Declaration on Public Benefit**

The trustees declare that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Kehillah North London's activities are of benefit to Jewish adults, children and families who are interested in being part of a Liberal Jewish community in inner north London. Our activities are open to everyone (unless occasionally restricted to members only, for reasons of safety and security) including members and non-members of Kehillah North London, people who are Jewish and people who are not Jewish.

We do not seek to convert people to Judaism. We do, however, provide a proselyte programme for those who approach us wishing to convert.

## **Executive Summary and Chair's Report**

The AGM will mark my first year anniversary as co-chair with the inimitable Rob – and what a journey it's been! Within my first 6 weeks, Rabbi Leah had let us know she would be going on maternity leave from March 2023-March 2024 – a conversation which left us excited for Leah but of course just slightly nervous about who could fill her very big boots.

And so began a fairly extensive search for cover rabbis, a review of the activities and responsibilities led by Leah, as well as analysing our finances to see what we could afford to cover.

This process was very useful for me as a new co-chair (and also fairly new member of Kehillah) as it helped me map out the full breadth of Kehillah's offer: well-attended services three times a month (led by at least one lay leader), bi-monthly Cheder and Creche, the full life-cycle and festival celebration, climate and racial justice groups, Chesed, wardens' group, mitzvah day volunteering, and more.

There were many special moments over the past year at Kehillah. One that springs to mind is the Chanukah party – partly because of the excellent band and music, led by the brilliant Robin, and partly because it was the rather tense men's football world cup final at the same time! In January we were very glad to host the Jewish Museum to lead a session on Black Jewish history, an evening which sparked an interesting discussion on some Jews' involvement in the Atlantic slave trade and the Jewish justice of reparations – a topic of a future workshop, perhaps?

I also enjoyed the joint Shavuot session we had with New Stoke Newington Masorti and hope to develop more joint learning events with our neighbour in the upcoming year. Purim was a raucous affair – Kehillah members, dressed in their finest fancy dress, delivered witty feminist commentary on the Megillah to much amusement of everyone celebrating that night at St. Mary's. We have also hosted a sell-out Pesach seder, welcomed a very experienced new Cheder teacher, Rachel Godfrey, to oversee our growing Cheder, and established a consistent Creche volunteer team led by Kehillah member Josh Loeb.

Although we have had plenty of happy news and events this year, I am mindful to mention the very sad incident which happened on our doorstep in November last year. A completely random incident took place which resulted in a community member being subject to antisemitic abuse and assaulted. Rob and I subsequently met with the police, the Hackney Council Deputy Mayor and Councillor responsible for Community Safety, and hosted a community follow-up meeting to discuss the incident and any concerns. For a number of months after the incident, we arranged for local police to check in during services as a precautionary measure. We also reviewed our security arrangements and are looking into training to improve our response should any similar incident occur in the future. Ultimately, we want to reassure Kehillah members that safeguarding our community's safety and wellbeing is our priority and we welcome views on how to continually improve our approach. Please do get in touch with us if you have any concerns.

We have a lot going on, often led by volunteers who kindly offer their knowledge, energy and experience to keep everything running smoothly. Please do keep volunteering – speak to me or Rob if there's something you're interested in running or getting involved with, or if you'd like to help but don't know yet with what. No task is ever too small.

The review process to plan for Rabbi Leah's maternity leave also allowed us to fully review and be reassured by the health of our finances, which are fully outlined later in this report. As a Management Board, with leadership from our treasurer Ben, we have been careful to safeguard our community's finances and have been mindful of rising inflationary costs in the past year.

Our stable financial position allowed us to confidently employ 3 part-time cover rabbis to cover most of Rabbi Leah's responsibilities during her maternity leave: Rabbi Roberta Harris-Eckstein, student Rabbi Kohenet Yael Tischler, and Rabbi Danny Rich. Between them, they've been doing a great job leading services, festivals, meeting new members and providing pastoral care.

However, in Leah's absence we have had to pause some of our usual activities. We are not offering a consistent adult education programme this year; those on the conversion track are instead taking classes offered by Liberal Judaism. We believe that some conversations require a consistent Rabbinic steer and leadership; for that reason, for now, we have paused our exploration of twinning with the Palestinian communities of Massafer Yatta. We will also wait till Leah is back to host a formal review discussing the place of communal prayers for the state of Israel and the royal family in our Shabbat morning service. These are important, sensitive conversations that Rob and I think Leah will be best placed to lead us in.

In sum, we've had a fantastic year at Kehillah – full of simchas, activities, and learning – and delivered a smooth transition plan for Rabbi Leah's maternity. I'd also like to thank our outgoing treasurer, Ben Austrin-Willis, who is stepping down after a number of years of service.

I'm looking forward to the year ahead – particularly the 5 bnei mitzvahs we have in the autumn – and feel optimistic about our future as a community. Please do keep showing up, volunteering, and bringing your warm energy to our kehillah.

**Imogen Resnick, Co-Chair**

x *Imogen Resnick*

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Imogen Resnick

Chair, Board of Trustees



Kehillah North London is a constituent congregation of Liberal Judaism

Kehillah North London is grateful for financial assistance from the NLPS Trust

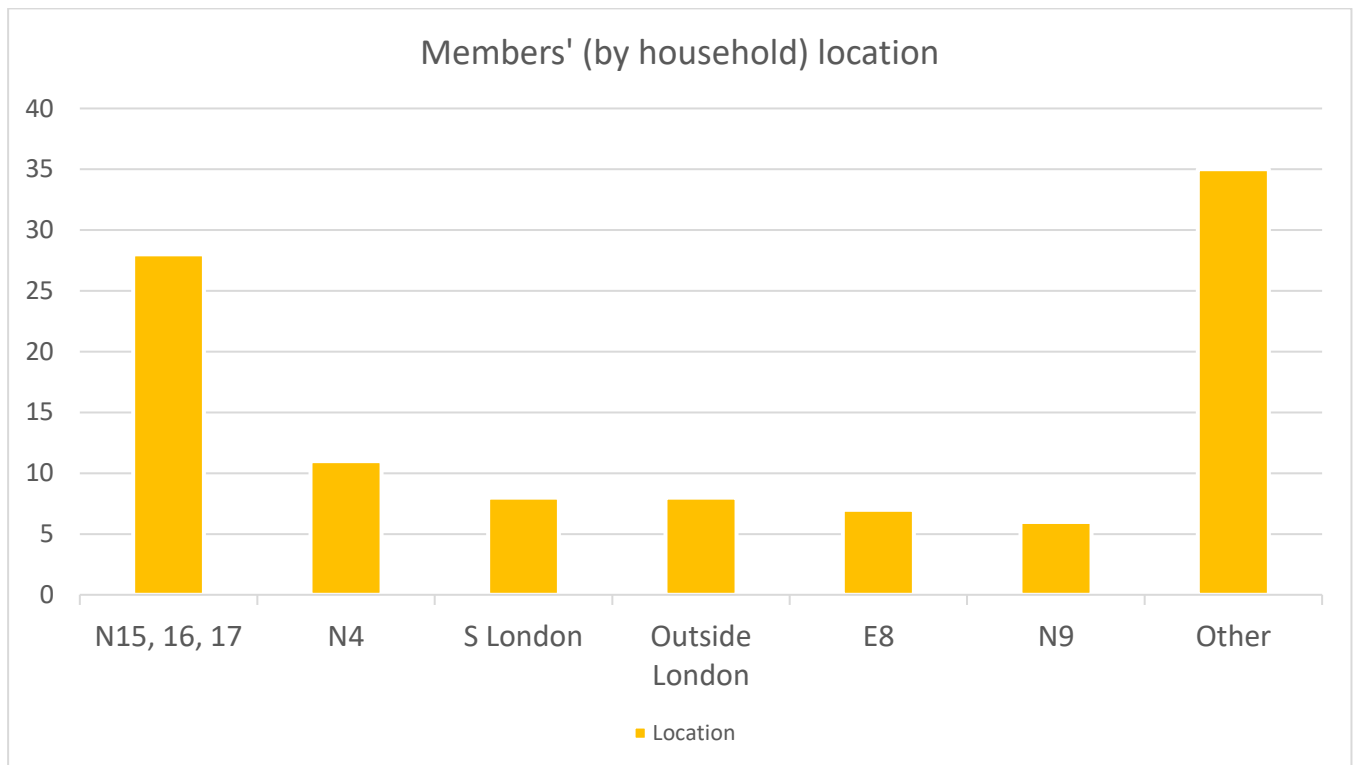
## Membership Analysis

### Overall membership numbers

Our current membership, including 'supporting friends', totals 202 adults and children split over 107 households. This is an addition of one more member when compared with last year's AGM review (201 members).

### Geographic breakdown of membership

The chart below outlines the geographic areas of households on whom we hold residency data.



- **The area where most households are concentrated is the N15, N16 and N17 postcodes** – the general areas of Stoke Newington, Stamford Hill, Finsbury Park and South Tottenham.
- The 'Other' category is an amalgamation of small numbers of households living across different postcodes not listed in the chart, **mostly in the Hackney/Haringey/Islington triangle** i.e. postcodes N1, N7, N5, N8, E17.
  - o It also includes a very small number of households living outside this triangle, e.g. further out in East London.
- While most households live locally, 8 households live in South London and another 8 live outside London.
- **Conclusion:** Lots of our members live locally, but there are pockets of members elsewhere too. We have location-based Kehillah Whatsapp groups you can join for Shabbat dinners – do reach out to our administrator Ashleigh if you're interested in joining or setting one up.

## Membership Age Profile



The graph above outlines the age profiles for most of Kehillah's membership (we lack DOB data for 22 adult members & some children's ages are still to the nearest year).

- We have **149 adult members**
  - Of this, 13 are supporting friends.
- We also have 53 'child' members (ie young people under 22)
- Although Kehillah is well represented in every age category, **our top age groups (highlighted within the chart above) are young people aged 10-19, adults aged 20-29, and adults aged 60-69.**
  - Kehillah's population is slightly younger overall than the average ages of Jews in the UK.<sup>1</sup>
- Our oldest member is 99 years old.
- Some of our older members (particularly those in their 90s) came to us as new members due to West Central Liberal Synagogue (WCLS) closing - these members will not appear in data from Feb 2023 onwards.

<sup>1</sup> [Religion by age and sex, England and Wales - Office for National Statistics \(ons.gov.uk\)](https://ons.gov.uk/peoplepopulationandcommunity/religiousandethnicgroups/articles/religionbyageandsexenglandandwales/2019)

## Financial Review

### Statement of the Charity's Policy on Reserves

#### Designated Fund: Operational Reserve

As a community charity, Kehillah North London has a duty of care to both its beneficiaries and the wider public to ensure that its beneficiaries are not left unsupported in the event that the charity has to cease operating.

Ensuring that all beneficiaries have been appropriately relocated to other charities providing a comparable level of care can take a period of between 6 and 12 months, i.e. potentially longer than the time it would take the charity to terminate its contractual obligations to staff and other service providers.

The Trustees have therefore determined that the charity should hold an operational reserve equivalent to the normal costs of running the charity for up to 9 months, i.e. 75% of £40,000 = £30,000.

This reserve meanwhile functions as a cushion against the possible effects of unforeseeable surges in running costs.

#### Details of Any Funds Materially in Deficit

The Trustees declare that the charity had no funds which were materially in deficit at the date of the statement of assets & liabilities.

### State of the Charity's Finances

During the period, there was a surplus of c. £24.6k (compared to c. £6.0k in 2021 and £9.6k in 2020). Of this surplus, c. £17.9k was driven by unrestricted funds, which covers the majority of Kehillah's regular activities. The additional c. £6.7k surplus came from restricted funds, which covers Kehillah's burial fund.

The burial fund is not a source of income that can be used by Kehillah, beyond its designated purpose of covering the costs of running the burial scheme for its members. The costs of running this vary from year to year based on the activities the scheme carries out for its members. For example, in the financial year ended 31st January 2023, we observed income of c. £11.8k vs expenses of c. £5.1k generating a surplus of c. £6.7k, whereas in the previous financial year we observed income of c. £12.9k vs expenses of c. £12.4k and a surplus of c. £0.6k. We deem the current funding of the burial fund to be adequate to meet the ongoing requirements of running the scheme for its members.

The remaining c. £17.9k of surplus we observed results primarily from increased membership and membership fees, while expenses remained broadly flat.

We anticipate increases in programming and investment in the running of our community and are unlikely to continue growing at the rate we did in the last 2 years. Therefore we are expecting a reduced surplus in the following financial year. We also became ineligible for grants from NLPS Trust for Progressive Judaism, having been awarded a threshold number of grants in the previous cycle.

The Management Committee also agreed to a salary increase when renewing Rabbi Leah Jordan's contract due to her outstanding work building the community and raising Kehillah's public profile. Additionally, the Management Committee made arrangements for Rabbi Leah's parental leave to commence March 2023, as well as hiring two part-time rabbis to help in her absence. There was also a change in cheder staffing, resulting in an increase to two paid leaders.



## Restricted Funds

1. We operate a Burials Scheme, to which members voluntarily contribute. Their estates benefit from either a plot in a Jewish Cemetery or a cremation (via a central scheme administered by Liberal Judaism, for which the contributions are collected by us and passed to LJ) plus the cost of a basic funeral (paid for out of a fund accrued from an additional fixed contribution from its members). We have not yet identified an actuary, although we are confident the scheme is in good health, and we have a member who is able to carry out a more formal assessment.
2. Each year during High Holidays we collect charitable donations. We usually designate another charity as the recipient of either all or part of the collection, and each donor designates the proportion they wish to be assigned to each beneficiary.

## Particulars of Any Outstanding Guarantee Given by the Charity

The Trustees declare that the charity has given no guarantee where potential liability is outstanding at the date of the statement of assets & liabilities.

## Particulars of Any Outstanding Debt

The Trustees declare that the charity has no outstanding debts which are secured by an express charge on any of the assets of the charity at the date of the statement of assets & liabilities.

## Declaration and signature

The Trustees declare that they have approved the above report and authorised that it be signed on their behalf.

X *Imogen Resnick*

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Imogen Resnick

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Imogen Resnick (Chair)

27/12/2023

## Independent Examiner's Report on the Accounts

### Report to the Trustees of Kehillah North London (Charity No: 1163562) on the Accounts for the Year 1<sup>st</sup> February 2022 to 31<sup>st</sup> January 2023

I report to the Trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31<sup>st</sup> January 2023 as set out on pages 11 - 15.

#### Responsibilities and Basis of Report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent Examiner's Statement

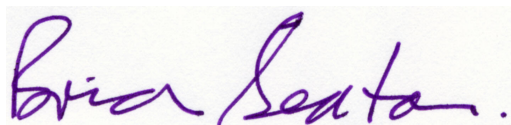
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that in any material respect:

- ☐ accounting records were not kept in accordance with section 130 of the Act
- OR
- ☐ the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Brian Seaton

[date]



Principal Trustee,  
Small Charity Support, 46 Farm Road, Edgware HA8 9LT

27 December 2023



Receipts & Payments for the Financial Year Ended 31-Jan-23				
	Current Financial Year, Feb'22-Jan'23			Last Year
	Unrestr'd Funds £	Restricted Funds £	Total £	Total £
<b>A1 - RECEIPTS</b>				
Voluntary Income	65,617		65,617	49,810
Income Generation	6,450		6,450	1,426
Investments Income	0		0	0
Charitable Income	1,224	11,952	13,176	13,459
Other Receipts	0		0	0
	73,291	11,952	85,243	64,694
<b>A2 - ASSETS &amp; INVESTMENTS</b>				
	0	0	0	0
<b>TOTAL RECEIPTS</b>	<b>73,291</b>	<b>11,952</b>	<b>85,243</b>	<b>64,694</b>
<b>A3 - PAYMENTS</b>				
Generating Funds	-62		-62	-100
Charitable Activities	-31,898	-5,068	-36,966	-42,046
Support Costs	-23,304		-23,304	-16,509
Other Payments	0		0	0
	-55,263	-5,068	-60,332	-58,655
<b>A4 - ASSETS &amp; INVESTMENTS</b>				
	0	0	0	0
<b>TOTAL PAYMENTS</b>	<b>-55,263</b>	<b>-5,068</b>	<b>-60,332</b>	<b>-58,655</b>
<b>NET OF RECEIPTS-PAYMENTS</b>	<b>18,028</b>	<b>6,883</b>	<b>24,911</b>	<b>6,038</b>
<b>A5 - TRANSFERS {Between Funds}</b>	20	-20	0	0
<b>NET AFTER TRANSFERS</b>	<b>18,048</b>	<b>6,863</b>	<b>24,911</b>	<b>6,038</b>
<b>Cash Funds Last Yr End</b>	53,778	36,464	90,242	84,204
<b>A6 - CASH FUNDS THIS YR END</b>	<b>71,826</b>	<b>43,327</b>	<b>115,153</b>	<b>90,242</b>

Statement of Asset & Liabilities as at 31-Jan-23				
	Current Financial Year,			Last Year
	General Funds £	Restricted Funds £	Total £	Total £
<b>B1 - Cash Assets</b>				
General Fund	41,826			23,778
Net Payments in Advance	0			0
Designated Funds				
OpReserve	30,000			30,000
<b>Total Unrestricted Funds</b>			<b>71,826</b>	<b>53,778</b>
<b>Restricted Funds</b>				
RF-Burial Fund		43,327		36,444
RF-HHD Appeal		0		20
<b>Total Restricted Funds</b>			<b>43,327</b>	<b>36,464</b>
<b>Current Charitable Cash Assets</b>			<b>115,153</b>	<b>90,242</b>
<b>B2 - Money Owed to the Charity</b> {Other Monetary Assets}				
Gift Aid claim			0	0
<b>B5 - Money Owed by the Charity</b> {Liabilities}				
Independent Examination Fee			0	0
<b>Charitable Cash Assets</b> {Net of Liabilities}			<b>115,153</b>	<b>90,242</b>
<b>B3 - Investment assets</b>				
	0		0	0
<b>B4 - Assets retained for charity's own use.</b>				
Fixed Assets	0		0	0
<b>Total Funds</b> (net of liabilities)			<b>115,153</b>	<b>90,242</b>

Movements in Actual Funds for the Financial Year To 31-Jan-23					
Cash Assets	Bt'Fwd at 01-Feb-22	Receipts in Period	Payments in Period	Transfers in Period	Cd'Fwd at 31-Jan-23
<b>Cash at Bank &amp; in Hand</b>					
Bank, Current Account	30,571	86,095	-61,455	59,943	115,153
Cash Account	0	0	0	0	0
Deposit Account	25,066	115	0	-25,181	0
Deposit Account – Burial RF	34,605	156	0	-34,761	0
<b>Total Cash Held</b>	<b>90,242</b>	<b>86,367</b>	<b>-61,455</b>	<b>0</b>	<b>115,153</b>
<b>Owed to Charity</b> {Overdue Receipts}	0				0
<b>Owed by Charity</b> {Overdue Payments}	0				0
<b>Net Cash Funds</b>	<b>90,242</b>				<b>115,153</b>

Approved by the Board of Trustees and signed on their behalf.

Laurence Livsey (Treasurer)



Date 25/12/2023

**Kehillah North London**  
**Trustees' Annual Report & Financial Statements for Financial Period 1<sup>st</sup> February 2022 – 31<sup>st</sup> January 2023**

<b>RECEIPTS</b>	<b>FYE 31-Jan-22</b>	<b>FYE 31-Jan-23</b>
<b>VOLUNTARY INCOME</b>		
Membership Fees	36,159	42,088
Donations & Bequests	7,177	17,227
Gift Aid	6,474	6,303
Miscellaneous	0	0
	<b>49,810</b>	<b>65,617</b>
<b>INCOME GENERATION</b>		
<b>Fundraising</b>		
Fundraising	0	0
Interest on Accounts	3	115
Weddings & Cps	0	2,000
HHD Tickets	1,423	4,335
Miscellaneous	0	0
<b>Charitable Services</b>		0
<b>Other</b>		0
	<b>1,426</b>	<b>6,450</b>
<b>CHARITABLE INCOME</b>		
<b>GENERAL FUNDS</b>		
HHD Lunch	-164	786
Pesach Seder	0	0
Other Festivals & Events	380	0
Cheder Childrens Education	0	0
Adult Education	0	0
Sale of Books	312	438
Miscellaneous	0	0
	<b>528</b>	<b>1,224</b>
<b>RESTRICTED FUNDS</b>		
Burial Fund	4,462	10,162
HHD Appeal	1,344	1,790
	<b>12,931</b>	<b>11,952</b>
<b>OTHER RECEIPTS</b>		
	<b>0</b>	<b>0</b>
<b>SUB-TOTAL RECEIPTS</b>	<b>64,694</b>	<b>85,243</b>
<b>ASSETS &amp; INVESTMENTS</b>		
	<b>0</b>	<b>0</b>
<b>TOTAL RECEIPTS</b>	<b>64,694</b>	<b>85,243</b>

**Kehillah North London**  
**Trustees' Annual Report & Financial Statements for Financial Period 1<sup>st</sup> February 2022 – 31<sup>st</sup> January 2023**

<b>PAYMENTS</b>	<b>FYE 31-Jan-22</b>	<b>FYE 31-Jan-23</b>
<b>GENERATING FUNDS</b>		
Fundraising	0	0
Charitable Services		
HHD Expenses	-100	-62
Miscellaneous		0
	<b>-100</b>	<b>-62</b>
<b>ACTIVITIES (GENERAL FUNDS)</b>		
Ministerial Salary	-25,201	-28,589
Ministerial Expenses	0	0
Ministerial T&D	-575	0
Other T&D	-169	0
Kiddush	0	-14
HHD Lunch	-100	-908
Pesach Seder	0	-183
Other Festivals & Events	-168	-27
Cheder Childrens Education	-1,661	-1,209
Adult Education	0	0
Sale of Books	0	-329
Website Digital & Comms	-1,177	-639
Newsletter	-623	0
Repair & Replacement	0	0
Miscellaneous	0	0
	<b>-29,674</b>	<b>-31,898</b>
<b>ACTIVITIES (RESTRICTED FUNDS)</b>		
Burial Fund	-3,787	-3,279
HHD Appeal Donations	-1,344	-1,790
	<b>-12,373</b>	<b>-5,068</b>
<b>Sub-total - Charitable Activities</b>	<b>-42,046</b>	<b>-36,966</b>
<b>SUPPORT COSTS</b>		
Trustees Expenses	0	0
Trustees T&D	0	0
Administrator Fees	-8,834	-9,656
Rent	-2,011	-5,174
Congregational Affiliation Fee (LJ)	-4,150	-5,717
Print Post & Stationery	-84	-1,043
Sundries	0	0
Insurance	0	-1,377
PO Box	-156	-334
Professional Fees	0	0
Recruitment	0	0
Bank Charges	-4	-2
Other Costs	-1,270	0
Independent Examiner	0	0
	<b>-16,509</b>	<b>-23,304</b>
<b>Designated Funds</b>		
Op Reserve	0	0
	<b>-16,509</b>	<b>-23,304</b>
	<b>0</b>	<b>0</b>
<b>SUB-TOTAL PAYMENTS</b>	<b>-58,655</b>	<b>-60,332</b>
<b>ASSETS &amp; INVESTMENTS</b>		
	<b>0</b>	<b>0</b>
<b>TOTAL PAYMENTS</b>	<b>-58,655</b>	<b>-60,332</b>
<b>NET RECEIPTS LESS PAYMENTS</b>	<b>6,038</b>	<b>24,911</b>

## Notes to the Accounts

### 1 Preparation of the accounts

- 1.a With the approval of the Board of Trustees and in accordance with its governing document and Charity Commission guidelines, these accounts have been prepared on the Receipts & Payments basis.
- 1.b We continue to make small adjustments in how the categories of income and expense are arranged, with a view to increasing transparency and comprehensibility to the membership without sacrificing accuracy, the truth of the picture or compliance with requirements.

### 2 Rounding Errors

- 2.a These accounts have been prepared electronically using a standard spreadsheet.
- 2.b All numbers are rounded electronically to the nearest whole pound.
- 2.c In some cases such rounding results in displayed totals appearing not to be sum of the component numbers. But they are, nevertheless, correct.

### 3 Payments to Trustees

Kehillah North London Trustees are never expected to be out of pocket for any necessary expenses incurred in the course of discharging their duties, but the role is voluntary and no remuneration is paid. Trustees are expected to consult the Treasurer before incurring expenses. Agreed expenses are reimbursed upon production of receipts.

This year, no Trustee expenses were claimed and thus no Trustee received any remuneration or reimbursement of expenses during the period.

### 4 Payments to Employees

- 4.a The charity engaged a part-time rabbi for the entire period of this report.
- 4.b The charity has no other employees but engages administrative help on a contract basis and sessional teachers as required.
- 4.c No employee or contractor to the charity is remunerated at a rate exceeding the equivalent of £60,000pa. for Whole Time Employment.