



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1	November	2021		31	October	2022

Section A Reference and administration details

Charity name

Bristol and West Progressive Jewish Congregation

Other names charity is known by

BWPJC

Registered charity number (if any)

1191437

Charity's principal address

43/47 Bannerman Road

Bristol

Postcode

BS5 0RR

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Jane Clark	Chairperson		Elected by council
2	Peter Brill	Vice-Chair	Ceased to act 30/01/2022	Elected by council
3	Tamar Hodos Lucas	Co-Secretary		Elected by council
4	Vicki Collinson	Co-Secretary		Elected by council
5	David Jewell			Elected by council
6	Lisa Marrett		Ceased to act 30/01/2022	Elected by council
7	Iris Segall			Elected by council
8	Sheila Brill		30/01/2022 - present	Elected by council
9	David Dwek		30/01/2022 - present	Elected by council
10	Donovan Hawley		30/01/2022 - present	Elected by council
11	Jennifer Clements	Acting Treasurer	Ceased to act 30/01/2022	Elected by council
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
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Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Charitable incorporated organization (CIO)
Trustee selection methods (eg. appointed by, elected by)	Elected by council

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The objects of the CIO are the advancement for the public benefit of the Jewish religion in accordance with the Principles and Affirmations of Liberal Judaism (“the Principles”) by: (a) the provision of religious services in accordance with the Principles; (b) the provision of religious rites and ceremonies in accordance with the Principles; (c) the provision of religious education in accordance with the Principles; and (d) the advancement of charitable and community activities for the benefit of the public generally within the Area of Benefit.

BWPJC provides a place of worship and with regular Jewish religious services, and festival activities for the Jewish population of the surrounding area.

BWPJC provides Jewish input, support and dialogue with the local council, other faith groups, community and national organisations and schools.

Members are representative on local interfaith groups, and national groups to represent the local Jewish Community (such as SACRE locally and Board of Deputies, nationally) and work closely with the Community Security Trust and Avon & Somerset police, to keep our local Jewish population safe.

All Trustees are aware of the Charity commissions guidance and are inducted upon starting, and given guidance, and sign the declaration.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D

Achievements and performance

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Reopening to face to face services, post pandemic.

Maintaining hybrid service with online Zoom option for people who are unable to travel to services, to increase inclusion and community cohesion.

Educational visits to schools and also hosting interested parties at the synagogue to visits (Bristol and Bath schools, Police etc).

Maintaining a stable membership.

Providing a Jewish education on site on Saturdays for Jewish children, from babies to young people reaching Bar/Bat Mitzvah, and youth group for adolescents.

Providing life cycle activities from baby naming ceremonies, through to bereavement support, assisting in funerals and shiva activities.

Section E

Financial review

Brief statement of the charity's policy on reserves

The Council of BWPJC has determined that reserve funds should be maintained for the following reasons:

- To cover unexpected but necessary expenditure for example significant building repairs
- To cover short-term deficits in cash balance.

Details of any funds materially in deficit

None.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

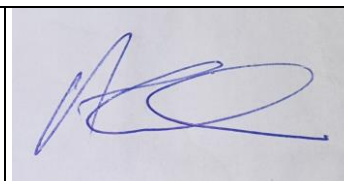
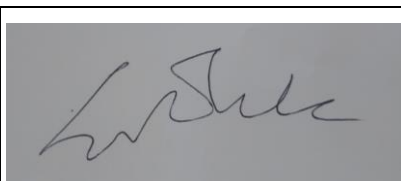
Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Linda Motz

Alexandra Cohen

Position (eg Secretary, Chair, etc)

Treasurer

Secretary

Date

11/01/24

BRISTOL AND WEST PROGRESSIVE JEWISH CONGREGATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2022

BRISTOL AND WEST PROGRESSIVE JEWISH CONGREGATION

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BRISTOL AND WEST PROGRESSIVE JEWISH CONGREGATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 OCTOBER 2022

Trustees

Donovan Hawley, Chair (appointed 30/01/2022)
Peter Brill, Deputy Chair (resigned 29/01/2023)
Alex Cohen, Secretary (appointed 29/01/2023)
Tamar Hodos Lucas, Secretary (resigned 29/01/2023)
Eilah Berlow, Treasurer (appointed 29/01/2023)
Jennifer Clements, Treasurer (resigned 29/01/2023)
David Jewell, Trustee (appointed 17/01/2021)
Lisa Marrett, Trustee (resigned 29/01/2023)
Iris Segall, Trustee (resigned 29/01/2023)
Ellen Sims, Trustee (appointed 08/03/2023)
Jennifer Clements, Trustee (appointed 29/01/2023)
Ariel Chapman, Trustee (appointed 26/01/2023)
Sheila Brill, Trustee (appointed 30/01/2022)
David Dwek, Trustee (appointed 30/01/2022)

**Charity registered
number**

1191437

Principal office

43/47 Bannerman Road
Bristol
BS5 0RR

Accountants

Sara Graff & Co
Chartered Accountants
28 Minchenden Crescent
London
N14 7EL

BRISTOL AND WEST PROGRESSIVE JEWISH CONGREGATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 OCTOBER 2022

The Trustees present their annual report together with the financial statements of the Bristol and West Progressive Jewish Congregation for the year 1 November 2021 to 31 October 2022.

Objectives and activities

a. Policies and objectives

The objects of the Charity are the advancement for the public benefit of the Jewish religion in accordance with the Principals and Affirmations of Liberal Judaism ("the Principles") by the provision of religious services, the provision of religious rites and ceremonies, and the provision of religious education. The Charity's objectives are also the advancement of charitable and community activities for the benefit of the public generally within the Area of Benefit, this being the Bristol area and within an area of approximately 60 miles around Bristol.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The charity's work is supported by income from members' subscriptions, voluntary donations and occasional grants.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Trustees have reviewed cashflows, funds, risks and future plans in developing the Reserves Policy. Reserves of £70,664 have been set aside to provide financial stability and the means for the development of our principal activities. This has been based on maintaining sufficient reserves to cover 6 months operating expenditure, a significant fall in membership and a material spend on the synagogue building. Reserves at the year end are £482,200, including a revaluation reserve of £257,000. Council continue to review options for how these funds might be best used to support, increase and further develop the objects of the charity. Council will continue to review the amount of reserves that are required to ensure that they are adequate to fulfil our continuing obligations at least annually and, if required, in response to identifying an actual or potential material change to the reserves or the charity's financial stability.

c. Restricted funds

The charity holds restricted funds consisting of donations or endowments received for specific purposes.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2022**

d. Risk Management

A medium term financial risk to the Charity has been identified in relation to on-going subscription income and expected expenditure. Council is actively and regularly reviewing both income and expenditure to mitigate this risk. Council does not consider that this represents a risk to the charity as a going concern. The Charity confirms that a Futures Group has been established and systems have been established to enable regular reports to be produced so that the necessary steps can be taken to reduce this risk.

Structure, governance and management

a. Constitution

Bristol and West Progressive Jewish Congregation is a registered charity, number 1191437, and is governed by an amended written Constitution adopted at the Annual General Meeting on 12 January 2020.

b. Methods of appointment or election of Trustees

The trustees are elected by the members of the congregation, and may serve for two years, after which period they shall be eligible for re-election. Trustees may serve up to three consecutive terms. The trustees meet no fewer than 10 times a year.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 5 October 2023 and signed on their behalf by:

BRISTOL AND WEST PROGRESSIVE JEWISH CONGREGATION

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2022**



Donovan Hawley

BRISTOL AND WEST PROGRESSIVE JEWISH CONGREGATION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 OCTOBER 2022

Independent examiner's report to the Trustees of Bristol and West Progressive Jewish Congregation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 October 2022.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity'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 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Sara Graff

Dated: 5 October 2023

BRISTOL AND WEST PROGRESSIVE JEWISH CONGREGATION

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2022**

BRISTOL AND WEST PROGRESSIVE JEWISH CONGREGATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Charitable activities	3	3,000	56,262	59,262	61,632
Investments	4	-	423	423	-
Other income	5	-	1,053	1,053	125
Total income		3,000	57,738	60,738	61,757
Expenditure on:					
Charitable activities	6	2,137	44,061	46,198	65,985
Total expenditure		2,137	44,061	46,198	65,985
Net income/(expenditure)		863	13,677	14,540	(4,228)
Transfers between funds	15	(3,334)	3,334	-	100,000
Net movement in funds		(2,471)	17,011	14,540	95,772
Reconciliation of funds:					
Total funds brought forward		28,272	439,154	467,426	371,654
Net movement in funds		(2,471)	17,011	14,540	95,772
Total funds carried forward		25,801	456,165	481,966	467,426

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

The notes on pages 9 to 18 form part of these financial statements.

BRISTOL AND WEST PROGRESSIVE JEWISH CONGREGATION

BALANCE SHEET AS AT 31 OCTOBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	360,918	360,918
		<u>360,918</u>	<u>360,918</u>
Current assets			
Stocks	11	200	200
Debtors	12	13,744	21,416
Cash at bank and in hand		121,054	93,123
		<u>134,998</u>	<u>114,739</u>
Creditors: amounts falling due within one year	13	(13,951)	(8,231)
Net current assets		<u>121,047</u>	<u>106,508</u>
Total assets less current liabilities		<u>481,965</u>	<u>467,426</u>
Net assets excluding pension asset		<u>481,965</u>	<u>467,426</u>
Total net assets		<u><u>481,965</u></u>	<u><u>467,426</u></u>
Charity funds			
Restricted funds	15	25,801	28,272
Unrestricted funds	15	456,164	439,154
Total funds		<u><u>481,965</u></u>	<u><u>467,426</u></u>

The financial statements were approved and authorised for issue by the Trustees on 05 October 2023 and signed on their behalf by:



Donovan Hawley

The notes on pages 9 to 18 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

1. General information

Bristol and West Progressive Jewish Congregation is a charitable unincorporated organisation, registered with the Charities Commission, Charity number 1191437.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Bristol and West Progressive Jewish Congregation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service. Donations collected and paid out to other charities following the Yom Kippur appeal are not included as income or expenditure but carried forward on the balance sheet until paid out.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022

2. Accounting policies (continued)

2.3 Expenditure (continued)

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the revaluation model, tangible fixed assets whose fair value can be measured reliably shall be carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting date.

Fair values are determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. If there is no market-based evidence of fair value because of the specialised nature of the tangible fixed asset and it is rarely sold, except as part of a contributing business, a Charity may need to estimate fair value using an income or depreciated replacement cost approach.

Gains and losses on revaluation are recognised in the Statement of financial activities, with a separate revaluation reserve being shown in the Statement of funds note.

Land is not depreciated. Depreciation on other assets is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Fixtures and fittings	-	33% Straight line where applicable
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

2. Accounting policies (continued)

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

BRISTOL AND WEST PROGRESSIVE JEWISH CONGREGATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

3. Income from charitable activities

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Income from charitable activities - Income resources from donors	-	36,440	36,440
Income from charitable activities - Other voluntary Income resources	3,000	16,415	19,415
Income from charitable activities - Income from other operating activities	-	3,406	3,406
Other	-	1	1
	<u>3,000</u>	<u>56,262</u>	<u>59,262</u>

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Income from charitable activities - Income resources from donors	-	41,154	41,154
Income from charitable activities - Other voluntary Income resources	4,473	12,093	16,566
Income from charitable activities - Income from other operating activities	-	3,912	3,912
	<u>4,473</u>	<u>57,159</u>	<u>61,632</u>

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Investment income - local cash	<u>423</u>	<u>423</u>	<u>-</u>

BRISTOL AND WEST PROGRESSIVE JEWISH CONGREGATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

5. Other incoming resources

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Other income	1,053	1,053	125

6. Analysis of expenditure by activities

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total 2022 £
Activities directly relating to the work of the Synagogue	-	29,813	29,813
Synagogue management and administration	-	2,374	2,374
Charitable donations	2,137	495	2,632
Building expenses	-	11,379	11,379
	<u>2,137</u>	<u>44,061</u>	<u>46,198</u>

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total 2021 £</i>
Activities directly relating to the work of the Synagogue	-	41,550	41,550
Synagogue management and administration	-	6,398	6,398
Charitable donations	7,997	857	8,854
Building expenses	-	9,183	9,183
	<u>7,997</u>	<u>57,988</u>	<u>65,985</u>

BRISTOL AND WEST PROGRESSIVE JEWISH CONGREGATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

7. Independent examiner's remuneration

	2022	2021
	£	£
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	500	-

8. Staff costs

	2022	2021
	£	£
Wages and salaries	13,822	31,197
Rabbinic expenses	2,201	648
Contribution to defined contribution pension schemes	4,633	1,435
	20,656	33,280

The average number of persons employed by the Charity during the year was as follows:

	2022	2021
	No.	No.
Rabbi	1	1

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 October 2022, no Trustee expenses have been incurred (2021 - £NIL).

BRISTOL AND WEST PROGRESSIVE JEWISH CONGREGATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

10. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 November 2021	352,000	8,918	360,918
At 31 October 2022	<u>352,000</u>	<u>8,918</u>	<u>360,918</u>
Net book value			
At 31 October 2022	<u>352,000</u>	<u>8,918</u>	<u>360,918</u>
<i>At 31 October 2021</i>	<u>352,000</u>	<u>8,918</u>	<u>360,918</u>

The Charity's freehold property, 43-47 Bannerman Road, Easton, Bristol BS5 0RR was revalued by Hollis Morgan, in January 2021. The surplus on revaluation is shown as a "designated" fund in the balance sheet.

The Charity has adopted a policy of revaluation for tangible fixed assets. Had these assets been measured at historic cost, the carrying values would have been as follows:

	2022 £	2021 £
Freehold property	<u>93,000</u>	<u>93,000</u>

11. Stocks

	2022 £	2021 £
Finished goods and goods for resale	<u>200</u>	<u>200</u>

BRISTOL AND WEST PROGRESSIVE JEWISH CONGREGATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

12. Debtors

	2022	2021
	£	£
Due within one year		
Trade debtors	4,727	255
Other debtors	-	10,237
Prepayments and accrued income	-	1,907
Tax recoverable	9,017	9,017
	13,744	21,416

13. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	7,593	1,894
Other taxation and social security	957	1,968
Accruals and deferred income	5,401	4,369
	13,951	8,231

14. Financial instruments

	2022	2021
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	121,054	93,123

BRISTOL AND WEST PROGRESSIVE JEWISH CONGREGATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

15. Statement of funds

Statement of funds - current year

	Balance at 1 November 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 October 2022 £
Unrestricted funds					
Designated funds					
Revaluation Reserve	257,000	-	-	-	257,000
Development reserve	-	-	-	70,394	70,394
	<u>257,000</u>	<u>-</u>	<u>-</u>	<u>70,394</u>	<u>327,394</u>
General funds					
General Fund	182,154	57,737	(44,061)	(67,060)	128,770
	<u>182,154</u>	<u>57,737</u>	<u>(44,061)</u>	<u>(67,060)</u>	<u>128,770</u>
Total Unrestricted funds	<u>439,154</u>	<u>57,737</u>	<u>(44,061)</u>	<u>3,334</u>	<u>456,164</u>
Restricted funds					
Yom Kippur Appeal	3,334	-	-	(3,334)	-
Educational fund	20,803	-	(600)	-	20,203
Rabbi's Discretionary Fund	1,435	3,000	(1,537)	-	2,898
Covid Grant fund	2,700	-	-	-	2,700
	<u>28,272</u>	<u>3,000</u>	<u>(2,137)</u>	<u>(3,334)</u>	<u>25,801</u>
Total of funds	<u>467,426</u>	<u>60,737</u>	<u>(46,198)</u>	<u>-</u>	<u>481,965</u>

16. Summary of funds

BRISTOL AND WEST PROGRESSIVE JEWISH CONGREGATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

16. Summary of funds (continued)

Summary of funds - current year

	Balance at 1 November 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 October 2022 £
Designated funds	257,000	-	-	70,394	327,394
General funds	182,154	57,737	(44,061)	(67,060)	128,770
Restricted funds	28,272	3,000	(2,137)	(3,334)	25,801
	<u>467,426</u>	<u>60,737</u>	<u>(46,198)</u>	<u>-</u>	<u>481,965</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	360,918	360,918
Current assets	23,101	111,897	134,998
Creditors due within one year	-	(13,951)	(13,951)
Difference	2,700	(2,700)	-
Total	<u>25,801</u>	<u>456,164</u>	<u>481,965</u>

Analysis of net assets between funds - prior year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	360,918	360,918
Current assets	28,271	86,468	114,739
Creditors due within one year	-	(8,231)	(8,231)
Total	<u>28,271</u>	<u>439,155</u>	<u>467,426</u>



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1	November	2021		31	October	2022

Section A Reference and administration details

Charity name

Bristol and West Progressive Jewish Congregation

Other names charity is known by

BWPJC

Registered charity number (if any)

1191437

Charity's principal address

43/47 Bannerman Road

Bristol

Postcode

BS5 0RR

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Jane Clark	Chairperson		Elected by council
2	Peter Brill	Vice-Chair	Ceased to act 30/01/2022	Elected by council
3	Tamar Hodos Lucas	Co-Secretary		Elected by council
4	Vicki Collinson	Co-Secretary		Elected by council
5	David Jewell			Elected by council
6	Lisa Marrett		Ceased to act 30/01/2022	Elected by council
7	Iris Segall			Elected by council
8	Sheila Brill		30/01/2022 - present	Elected by council
9	David Dwek		30/01/2022 - present	Elected by council
10	Donovan Hawley		30/01/2022 - present	Elected by council
11	Jennifer Clements	Acting Treasurer	Ceased to act 30/01/2022	Elected by council
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
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Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Charitable incorporated organization (CIO)
Trustee selection methods (eg. appointed by, elected by)	Elected by council

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The objects of the CIO are the advancement for the public benefit of the Jewish religion in accordance with the Principles and Affirmations of Liberal Judaism (“the Principles”) by: (a) the provision of religious services in accordance with the Principles; (b) the provision of religious rites and ceremonies in accordance with the Principles; (c) the provision of religious education in accordance with the Principles; and (d) the advancement of charitable and community activities for the benefit of the public generally within the Area of Benefit.

BWPJC provides a place of worship and with regular Jewish religious services, and festival activities for the Jewish population of the surrounding area.

BWPJC provides Jewish input, support and dialogue with the local council, other faith groups, community and national organisations and schools.

Members are representative on local interfaith groups, and national groups to represent the local Jewish Community (such as SACRE locally and Board of Deputies, nationally) and work closely with the Community Security Trust and Avon & Somerset police, to keep our local Jewish population safe.

All Trustees are aware of the Charity commissions guidance and are inducted upon starting, and given guidance, and sign the declaration.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D

Achievements and performance

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Reopening to face to face services, post pandemic.

Maintaining hybrid service with online Zoom option for people who are unable to travel to services, to increase inclusion and community cohesion.

Educational visits to schools and also hosting interested parties at the synagogue to visits (Bristol and Bath schools, Police etc).

Maintaining a stable membership.

Providing a Jewish education on site on Saturdays for Jewish children, from babies to young people reaching Bar/Bat Mitzvah, and youth group for adolescents.

Providing life cycle activities from baby naming ceremonies, through to bereavement support, assisting in funerals and shiva activities.

Section E

Financial review

Brief statement of the charity's policy on reserves

The Council of BWPJC has determined that reserve funds should be maintained for the following reasons:

- To cover unexpected but necessary expenditure for example significant building repairs
- To cover short-term deficits in cash balance.

Details of any funds materially in deficit

None.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

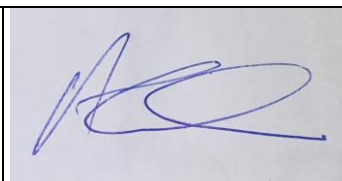
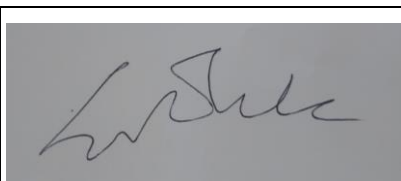
Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Linda Motz

Alexandra Cohen

Position (eg Secretary, Chair, etc)

Treasurer

Secretary

Date

11/01/24