

Registered charity number: 238867

Leicester Progressive Jewish Congregation
Accounts for the year ended
31st March 2024

LEICESTER PROGRESSIVE JEWISH CONGREGATION

ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2024

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LEICESTER PROGRESSIVE JEWISH CONGREGATION

BALANCE SHEET AS AT 31ST MARCH 2024

	As at 31/03/2024 £	As at 31/03/2023 £
FIXED ASSETS		
Freehold property: 24 Avenue Road, Leices - at cost	80,000.00	80,000.00
Property improvements:		
Disabled access - at cost (net of grants)	2,271.71	2,271.71
Annexe and foyer access - at cost (net of grants)	151,468.60	151,468.60
	<u>233,740.31</u>	<u>233,740.31</u>
CURRENT ASSETS		
Cash at bank		
CAF Bank	3,745.88	9,060.98
Charities Official Investment Fund	63,853.34	60,893.05
Receivables	-	377.50
Prepayments	-	375.61
	<u>67,599.22</u>	<u>70,707.14</u>
CURRENT LIABILITIES:		
Prepaid subscriptions	-	2,046.50
Payables	-	1,230.40
NET ASSETS	<u>301,339.53</u>	<u>301,170.55</u>
THE FUNDS OF THE CHARITY:		
General Fund	299,467.48	299,298.50
Cheder Fund	1,872.05	1,872.05
	<u>301,339.53</u>	<u>301,170.55</u>

NOTE:

The congregation also owns other assets, including scrolls, books, candelabra, safe, furniture, crockery and cutlery, which are not included above.

The accounts were approved by the trustees on
1st September 2024.

LEICESTER PROGRESSIVE JEWISH CONGREGATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2024
GENERAL FUND

		2024		2023	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOME</u>					
<u>Subscriptions, donations and other income</u>					
Subscriptions: members			18,691.16		18,343.00
Friends scheme income			945.00		1,128.50
Tax credits refunded by HMRC			-		3,800.97
Other donations			1,714.35		2,987.20
Interest received			2,971.76		1,075.62
<u>Fund raising activities - surplus / (deficit)</u>					
Hall hire			5,407.50		6,617.19
Shabbat meals	Income	111.86		130.00	
	Less: expenditure	- 365.74	- 253.88	125.00	5.00
Pesach Seder	Income	1,496.50		768.59	
	Less: expenditure	- 1,415.01	81.49	901.74	- 133.15
Other events			390.00		-
Total			29,947.38		33,824.33
<u>EXPENDITURE</u>					
Schedule of Expenditure			29,778.40		37,478.42
<u>NET INCOME FOR THE YEAR</u>					
			168.98	-	3,654.09
Add: Balance brought forward			299,298.50		302,952.59
<u>Balance Carried forward</u>			299,467.48		299,298.50

LEICESTER PROGRESSIVE JEWISH CONGREGATION
SCHEDULE OF EXPENDITURE - YEAR ENDED 31st MARCH 2024
GENERAL FUND

	2024		2023	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Rabbis fees</u>				
Visiting Rabbis: fees and expenses		10,827.59		13,525.34
<u>Synagogue costs:</u>				
Gas and electricity	1,602.70		2,378.41	
Water	1,171.27		822.70	
Insurance	1,975.07		1,881.17	
Cleaning and cleaning materials (see note 3)	2,171.03		2,662.09	
Funeral costs	535.00		1,956.50	
Gardener	317.50		285.00	
Boiler replacement	-		3,204.00	
Torah safe repair	-		528.00	
Defibrillator Maintenance	166.80		453.59	
External paintwork	-		267.00	
Electronic front door lock	15.75		319.64	
Plumbing repairs	162.00		78.00	
Roof repair	456.00		-	
Other repairs and maintainance	-		230.00	
Security system, maintainance	375.58		792.20	
		8,948.70		15,858.30
<u>High Holy Day costs (including Sukkot and Simchat Torah):</u>				
Rabbinic costs: fees and expenses	4,605.00		2,980.00	
Less HHD tickets sold	-		- 330.00	
Security and other costs	2,014.80		494.40	
Less: Grant from Community Security Trust	- 1,011.60		- 477.30	
		5,608.20		2,667.10
<u>Liberal Judaism Contributions (see note 3)</u>		3,244.41		3,792.59
<u>Administrative and other expenses:</u>				
Postage and stationery	78.62		-	
Accountancy and independent review	300.00		442.20	
Bank fees	60.00		72.00	
Sky Digital (Broadband)	546.00		486.00	
Donations (see note)	-		250.00	
Other costs	164.88		384.89	
		1,149.50		1,635.09
TOTAL EXPENDITURE		29,778.40		37,478.42

LEICESTER PROGRESSIVE JEWISH CONGREGATION
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2024

1. BASIS OF ACCOUNTING

The accounts have been prepared on the basis of income and expenditure arising during the year.

2. HIGH HOLY DAYS APPEAL

£

Amount raised and donated: -

Meteta - Support for Ethiopian Jews

621.27

Friends of Bereaved Families Forum (UK)

621.27

Rainbows Hospice

646.27

Balance donated to LPJC

388.85

2,277.66

3. PAYMENT DELAYS

Due to issues relating to a change of treasurer, a number of significant payments relating to the period under review were delayed and remained outstanding at the end of the year:

£

Cleaning and cleaning materials

672.00

Liberal Judaism Contributions

870.60

Had these payments been reflected in these accounts, there would have been a net deficit for the year of £1,373.62, rather than the net surplus of £168.98 shown on page 2.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEICESTER JEWISH PROGRESSIVE CONGREGATION

I report on the accounts of the Trust for the year ended 31st March 2024 which are set out on pages 1 to 4.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.

Phil Ellis
Kingsmead Accounting Ltd
Chartered Accountants
3 North Street, Oadby, Leicester. LE2 5AH

1st September 2024.