

Registered charity number: 238867

Leicester Progressive Jewish Congregation
Accounts for the year ended
31st March 2025

LEICESTER PROGRESSIVE JEWISH CONGREGATION

ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2025

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LEICESTER PROGRESSIVE JEWISH CONGREGATION

BALANCE SHEET AS AT 31ST MARCH 2025

	As at 31/03/2025 £	As at 31/03/2024 £
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	2,010.55	3,745.88
Charities Official Investment Fund	67,016.62	63,853.34
	<u>69,027.17</u>	<u>67,599.22</u>
CURRENT LIABILITIES:		
Balance of dishwasher cost, net of donations	909.00	-
Funds held for Pesach year 5785	205.00	
	<u>1,114.00</u>	
NET ASSETS	<u>301,653.48</u>	<u>301,339.53</u>
THE FUNDS OF THE CHARITY:		
General Fund	299,684.88	299,467.48
Ecojudaism Fund	96.55	-
Cheder Fund	1,872.05	1,872.05
	<u>301,653.48</u>	<u>301,339.53</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 27 July 2025

Deborah Davidson
Treasurer / Trustee

LEICESTER PROGRESSIVE JEWISH CONGREGATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2025
GENERAL FUND

		2025		2024	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOME</u>					
<u>Subscriptions, donations and other income</u>					
Subscriptions: members			16,653.00		18,691.16
Friends scheme income			810.00		945.00
Tax credits refunded by HMRC			264.38		-
Other donations			945.30		1,714.35
Interest received			3,176.41		2,971.76
<u>Fund raising activities - surplus / (deficit)</u>					
Hall hire			7,271.50		5,407.50
Shabbat meals	Income	136.70		111.86	
	Less: expenditure	- 162.00	- 25.30	- 365.74	- 253.88
Pesach Seder	Income	1,056.00		1,496.50	
	Less: expenditure	- 615.10	440.90	- 1,415.01	81.49
Promises Auction			482.00		-
Other events			215.28		390.00
Total			30,233.47		29,947.38
<u>EXPENDITURE</u>					
Schedule of Expenditure			30,016.07		29,778.40
<u>NET INCOME FOR THE YEAR</u>					
			217.40		168.98
Add: Balance brought forward			299,467.48		299,298.50
Balance Carried forward			299,684.88		299,467.48
<u>ECOJUDAISM FUND</u>					
Donations			196.55		-
National EcoJudaism membership fee		-	100.00		
<u>NET INCOME FOR THE YEAR</u>			96.55		-
Add: Balance brought forward			-		-
Balance Carried forward			96.55		-

LEICESTER PROGRESSIVE JEWISH CONGREGATION
SCHEDULE OF EXPENDITURE - YEAR ENDED 31st MARCH 2025
GENERAL FUND

	2025		2024	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Rabbis fees</u>				
Visiting Rabbis: fees and expenses		9,384.04		10,827.59
<u>Synagogue costs:</u>				
Gas and electricity	1,278.33		1,602.70	
Water	280.97		1,171.27	
Insurance	2,021.91		1,975.07	
Cleaning and cleaning materials (see note 3)	3,465.00		2,171.03	
Funeral costs	-		535.00	
Gardener	235.00		317.50	
New dishwasher (cost: £979.00 less donations)	443.00		-	
Defibrillator Maintenance	-		166.80	
Electrical repairs	819.60		15.75	
Plumbing repairs	885.00		162.00	
Roof repair	-		456.00	
Security system, maintainance	870.00		375.58	
		10,298.81		8,948.70
<u>High Holy Day costs (including Sukkot and Simchat Torah):</u>				
Rabbinic costs: fees and expenses	3,835.75		4,605.00	
Less: HHD tickets sold	- 214.00		-	
Security and other costs	1,454.60		2,014.80	
Less: Grant from Community Security Trust	- 1,737.00		- 1,011.60	
		3,339.35		5,608.20
<u>Liberal Judaism Contributions (see note 3)</u>		5,184.35		3,244.41
<u>Administrative and other expenses:</u>				
Postage, stationery & software	179.48		78.62	
Accountancy and independent review	624.00		300.00	
Bank fees	60.00		60.00	
Sky Digital Broadband	911.04		546.00	
Other costs	35.00		164.88	
		1,809.52		1,149.50
TOTAL EXPENDITURE		30,016.07		29,778.40

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: -

Leicestershire & Rutland Wildlife Trust	408.29
Society for the Protection of Nature in Israel	408.30
Balance donated to LPJC (including £200 received after division of funds)	608.30
Total appeal funds received	<u>1,424.89</u>

3. PAYMENT DELAYS

Due to issues relating to a change of treasurer, a number of significant payments relating to the prior period were delayed until after the start of the period under review as follows:

£

Cleaning and cleaning materials	672.00
Liberal Judaism Contributions	870.60

Had these payments not been delayed, there would have been a net surplus for the year of £1,995.00 and a net deficit of £1,373.62 in the prior period.

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 2025 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

July 2025.