

**Charity Registration No. 1172458**

**Company Registration No. 10622971 (England and Wales)**

**EDGWARE AND HENDON REFORM SYNAGOGUE**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

# EDGWARE AND HENDON REFORM SYNAGOGUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Council</b>	Fiona Aitman Janet Brand - chairman Robert Brand Sharon Garson Jeremy Harrod - vice chairman Samuel Koch Michael Lerman - joint honorary treasurer (Appointed 11 May 2020) Kevin Maddison - joint honorary treasurer David Mendoza-Wolfson (Appointed 10 June 2019) Daniel Mitchell Lorna Perez (Appointed 10 June 2019) Eric Sander Joanna Sigalov - vice chairman Laurence Stein (Appointed 10 June 2019) Amy Taub Bradley Trainis Jo Weber Michael Weber - honorary secretary Andrew Woolstone - honorary officier Sandy Young - honorary officer Audrey Zarach
<b>Rabbis</b>	Rabbi Mark Goldsmith Rabbi Neil Kraft (Died 27 March 2020) Rabbi Emily Reitsma - Jurman Rabbi Debbie Young - Somers (Appointed 23 April 2020)
<b>Community director</b>	Perry Newton
<b>Charity number</b>	1172458
<b>Company number</b>	10622971
<b>Principal address and registered office</b>	Edgware and Hendon Reform Synagogue 118 Stonegrove Edgware HA8 8AB
<b>Auditor</b>	Gerald Edelman 73 Cornhill London EC3V 3QQ
<b>Solicitors</b>	Howard Kennedy LLP No.1 London Bridge London SE1 9BG

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# EDGWARE AND HENDON REFORM SYNAGOGUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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# EDGWARE AND HENDON REFORM SYNAGOGUE

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# EDGWARE AND HENDON REFORM SYNAGOGUE

## CHAIRMAN'S STATEMENT

### *FOR THE YEAR ENDED 31 DECEMBER 2019*

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2019 was a year of endings and a year of beginnings, a year when things settled but also a year of great excitement at Edgware and Hendon Reform Synagogue ('EHRS').

At the beginning of the year we said a fond farewell to Rabbi Stephen Katz after many years of devoted service to Hendon Reform Synagogue and then EHRS. In June Rabbi Danny Smith retired after so many years' service to The Edgware and District Reform Synagogue and then EHRS. We wish them both long and happy retirements from the rigours of life leading such a large congregation.

2019 saw the end of the transition period between the two synagogues. As the transition ended, the chairmen during this period, Stephen Garfinkel and Philip Bright, also stepped down from their roles. The union of two large communities could not have happened without their dedicated hard work, pulling everyone together. We are now one community moving ahead to face the challenges of the future united as EHRS and I am proud that my tenure as chairman started at this exciting time in the history of the shul.

2019 also saw the engagement of our new Senior Rabbi, Mark Goldsmith, who 'hit the ground running'. We have all seen the many new initiatives in the shul, the growth of the Young Adults Group, the expansion of relationships with Nagila and Bookies Babes, the resurgence of Kuddle-up Shabbat, and new shiurim and parallel services. There is a new energy about the building and we are all keen to see how these groups and ideas will develop – as I say, an exciting time for EHRS.

But this has also been a difficult time for many of our members. In looking at our fee structure we have become aware of the growing number of our members who face financial difficulties. Although sending out full fee notes in December has not increased our income (as we have met our obligations and offered concessions where necessary), I am pleased that the resulting conversations mean that we have spoken to and reached out to more members than ever before. We now know what our members need and how the synagogue can offer them assistance. Val and Marissa in Community Care work hard to support our members but are always looking for new volunteers to ease the load.

The main thing I take from 2019 into 2020 is a sense of continuity in the community. Even though we are a huge community, we now have the staff, the space and the will to grow and develop, to go from strength to strength in all our endeavours.

The challenge for us all in 2020 is the coronavirus and how to ensure the synagogue serves the community in the best possible way during this pandemic.

**Janet Brand**

Chairman

Dated: 21 October 2020

# **EDGWARE AND HENDON REFORM SYNAGOGUE**

## **COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2019**

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The council presents its report and financial statements for the year ended 31 December 2019.

The synagogue commenced operations on 1 November 2017 immediately subsequent to the merger of Edgware and District Reform Synagogue ("EDRS") and Hendon Reform Synagogue ("HRS") into this Charitable Company on 31 October 2017.

The council take this opportunity to acknowledge all the work, dedication and commitment of, council members, staff, volunteers and the congregants and look forward to continuing exciting development of Edgware and Hendon Reform Synagogue ('EHRS').

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 synagogue's memorandum and articles of association, 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**

EHRS operates from premises in Stonegrove, Edgware which are the premises from which Edgware and District Reform Synagogue formerly operated. The synagogue is a congregation following the Jewish religion with the aims of providing and maintaining a place for the purpose of public worship and advancing religious, educational and charitable activities.

These objectives were met through the actions of the sub-committees, associated groups and organisations, and which were run by a wide range of volunteers as well as employees.

The policies adopted in furtherance of these objects are to conduct a range of religious services and ceremonies, provide a Jewish education both to children and adults, provide nursery school facilities, organise a range of social, educational and cultural events and provide support within the community. There has been no change in the synagogue's objectives during the year.

### **Public benefit and strategy**

The Charities Act 2011 requires all charities to meet the legal requirement that its aims are for the public benefit. The Charity Commission in its charities and public benefit guidance states that there are two key principles to be met in order to show that an organisation's aims are for the public benefit: firstly, there must be an identifiable benefit or benefits and secondly, that the benefit must be to the public or a section of the public. The council have paid due regard to guidance issued by the Charity Commission in deciding what activities the synagogue should undertake and consider that they have complied with Section 17 of the Charities Act 2011 including the guidance "Public Benefit: Running a Charity(PB2)".

The synagogue's aims are described above under "objectives". The benefits of such aims were derived by the members and the public, attending services and activities provided by the charity. As a charity the synagogue's strategy is to continue to provide a religious environment and purpose for its congregants in safe and financially secure manner. The income of the charity together with the support of the volunteers was directed to fulfil these objective and activities during the period under review.

### **Grant making policy**

The synagogue pursued its charitable giving through a number of programmes but mainly through the High Holy Day appeal. With the exception of minor disbursements in the case of need, our policy was to make grants only out of donations received and only to registered charities, both Jewish and non-Jewish, whether in the UK or overseas.

### **Use of volunteers**

EHRS was grateful for the unstinting efforts of its volunteers who were Involved in service provision and fund-raising throughout the period. It is not possible and practical to estimate the monetary value of the services provided by the volunteers during the year.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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### **Achievements and performance**

2019 was a year of refurbishment and revitalization. The first major project was the refurbishment of the Rabbi Michael Leigh Beit Hamidrash. This was an opportunity for us to start to place some of the stained glass windows that came from Hendon Reform Synagogue ('HRS'). Work was done on the floor to reinstate the original wood finish as well as a decoration and replacement of lighting. This was the first stage of working through the building reviewing the replacement of lighting with energy efficient LED. We are planning to place further HRS windows in other locations during 2020. This work has certainly brightened up this facility.

Moving forward with further integration of the two communities, the honours boards have been updated and replaced in a modern style - now maintaining the history of both HRS and The Edgware and District Reform Synagogue ('EDRS'). We are planning to refresh the signage and branding throughout the site in the same style.

On the top floor we have now allocated two rooms as the art room and the music room.

During the summer, the general office staff found their room so hot it became almost unusable. They therefore moved, which was planned to be temporary, to the council room on the first floor taking advantage of the air conditioning and a plan was initiated for a new lounge on the ground floor. This involved knocking down two walls and replacing one giving the welfare office much needed extra space and creating a room larger than the original first floor council room. Alongside, we started to fit out the filing room opposite as a kitchenette. Our combined new lounge suite is now used for visitors and parents' meeting as well as some regular activities.

On the IT side, the creation of The lounge impacted the IT equipment which had to be relocated and some recabling. We took this opportunity to address the WiFi services, which should now be much improved. We have also installed a backup broadband service. At the end of the year we replaced some of the whiteboards in the classrooms with new interactive TV-style screens. These will greatly enhance the quality of teaching and the facilities that can be provided.

Enhancements have been done, with government grants via the Community Security Trust, to our CCTV and building access control. All sensitive doors are now "fob" controlled and we have reviewed under the advice of CST of when doors are unlocked for free access. We have also installed an emergency immediate lockdown system to protect against sudden intrusion. It is now essential that this is made to work to ensure that everyone onsite is fully protected from attacks like that in Germany last year. The security committee advises council and the community on security matters, develops robust security procedures (appropriate to the situation at any given time) and runs the security for Shabbat mornings, Orot classes and the High Holy Days.

The evolving threat means the committee is constantly assessing and reviewing what is required. In 2019, the new rota system was put in place to increase the number of members that can support the committee in securing Saturday services. This is proving successful as we gradually build a pool of people that can help and will continue in 2020. 2019 also saw further delivery of new and upgrades to existing security systems. The security committee provided at least one person to lead the security team for Saturdays, all 30 Sunday morning Orot classes and 17 of the committee were involved in organising 202 volunteers over 14 shifts for the High Holy Days.

# **EDGWARE AND HENDON REFORM SYNAGOGUE**

## **COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019**

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With much improvement to our facilities, lettings increased and this is a major benefit for the future. During 2019 we had several non-Jewish and commercial organisations hiring our facilities. The main hall was often used for simchas. We are planning a refurbishment of the kitchen which will certainly attract more professional caterers. When planning your next simcha (once the restrictions surrounding the pandemic have been lifted) please contact Martine Allen to see what our facilities can offer you. A flyer promoting EHRS as a venue for functions/corporate meetings was circulated to all members at the end of 2019, this has generated enquires. Thanks to Andie Lucas for her cookery-skills supporting many EHRS events and to Joao Nena and his caretaking team for all their hard work changing the use of rooms at a moment's notice!

Telling everyone what goes on at EHRS is the responsibility of our communications team lead by Bonnie Lemer, including Sidney Budd ensuring that packing and mailing happens, and Michael Weintraub assisting with the preparation of LeDor VaDor. On a weekly basis the "Our Week Ahead" email goes out to give news of forthcoming services and activities; at services congregants pick up the Shabbat leaflet to assist them through what is going on. The living communication is the web site, which is regularly updated to inform not only members but also the wider community. Of course not forgetting, producing this annual report which is no mean feat!

Government regulations seem to rapidly increase in volume and complexity by the day. The community director manages the HR/personnel records ensuring that all employment is legal and personal rights are effective. Operationally running an organisation as large as EHRS with c.3500 members and c.70 full and part times employees is itself complex. Health and safety, safeguarding employment and data protection for everyone is key with documents and policies being kept up to date. The keys to the running of the whole place are the admin and caretaking teams. office manager and PA to the community director, Martine Allen, manages eight staff to provide accounting, room management, reception, membership, PA support to rabbis and all general administration. Joao Nena as site manager, leads the team of four employed staff and two contract cleaners. Without these "behind the scenes" teams nothing would happen!

### **Services**

The services committee is responsible for the planning and operation of all synagogue services in conjunction with the rabbis, wardens and council. The committee meets quarterly and receives reports from the senior rabbi and the senior warden on recent services and updates on forthcoming services. Although the education committee manages children's and youth services, the services committee has considerable input into the timing and format of these services.

During the course of the year we held approximately 300 services. This figure includes our regular Erev and morning Shabbat services, Sunday morning Shacharit services, special one-off services as well as our many High Holyday and Festival services. Most weeks the rabbis hold an alternative parallel service, including explanatory and contemplative services and also services that explore the music of Shabbat. A variety of services for our younger members and families were held throughout the year. All our services have been greatly enhanced by the choir. We continue to assist the rabbis in leading Shiva prayers for mourners within the community. High Holydays remain the hardest services to run logistically. With the support of the rabbis, the High Holy Day co-ordinator, the office staff and wardens, all proceeded well this year.

The services committee expresses its thanks to all those people, too numerous to mention individually, who have assisted in maintaining the spirituality and organisation of all our services.

When planning our services, the committee have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. EHRS is committed to enabling as many people as possible to pray in our Synagogue and we welcome new members as well as visitors, including those of different faiths. Our committee believes that thereby we maintain our public benefit commitment.



# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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### Education

**Orot:** We have approx. 47 students enrolled in Orot so far this year. We have called every family with a child going into reception or year 1 to tell them about the Jewish educational opportunities we offer their children. One of those new opportunities 'MAGIC MOMENTS WITH YOUR CHILD' for the young children who don't come to Orot has started and has been well received.

Creating projects for Jewish studies at Orot has definitely been a positive move. These have included subjects as diverse as 'Fake News', 'Jewish History' and 'The Holocaust'. Following 'The Holocaust' project some students learnt about Anne Frank, which culminated in them putting on a play based on her life. This was attended by synagogue members, relatives and other Orot students.

Our festival services and events over the High Holydays were successful. The youth tent on Yom Kippur was visited throughout the day. We now also have a tent we can use for other events. We had several different events for Sukkot, one highlight was that we had over 30 people from Norwood who came for the Sukkot activities and tea.

We hold the Bar/Batmitzvah 1 programme on a Sunday morning. Over the last year BBM Term 2 have led their own Shacharit Service at the end of term to help them to feel more confident with prayer and coming to synagogue.

**Nagila:** Following the success of the 2018's event, the parents again organised a fun morning during the week. They charged an entrance fee and sold raffle tickets. This year over £800 was raised to be spent on new equipment. The Nagila summer scheme ran for 3 weeks (2 of which were concurrent with Kaytana and Kadima). Our play scheme was promoted alongside the youth centre schemes. The scheme was full for all 3 weeks.

We participated in Mitzvah Day for Schools. We baked challahs for the members of the Jewish Care Day Centre and also joined in their afternoon entertainment. We also took part in the Just One Tree non-uniform day 15th November. Just One Tree is a non-profit initiative removing CO2 from the atmosphere through global reforestation.

**All things Jewish:** ATJ continues to strengthen its position in the framework of EHRS life, over the past few months we have celebrated some more successful events. It included our 'Evacuees' afternoon; this was dedicated to those from the EHRS community who were part of 'Operation Pied Piper' at the outbreak of World War II. The initial plan was to cater for around twenty attendees but triple that number attended - the majority offered some very positive feedback.

We also organised the first EHRS Awards, the event recognises members of the EHRS community who achieve greatness outside of the synagogue walls. This was a very well attended evening.

# **EDGWARE AND HENDON REFORM SYNAGOGUE**

## **COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019**

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### **Youth department**

Once again the youth department at EHRS has had a positive and successful year. We were lucky enough to employ Jakub Kowaleski as our senior youth worker who worked alongside our part time youth workers and madrichim (leaders) to provide fun as well as informal educational programmes and events for our young people.

We continue to run our extremely successful hadracha (leadership) programme. This is for most bar/bat mitzvah students and runs for 2 years. Participants are given the skills to write creative programmes as well as covering areas such as child protection and safeguarding. In their second year they are offered volunteer positions at our events and many of them go on to become fully-fledged and committed madrichim.

We helped to plan and run a family Purim event alongside the education department.

In April we put on our ever popular Pesach play scheme. Children enjoyed 4 days of fun and exciting activities planned and presented by our team of madrichim.

Kaytana and Kadima are our summer schemes held in August. The scheme caters for children aged 5-13 years and runs for 2 weeks. One of the highlights of the year, we bring together young people of the community of all ages to work and have fun together.

The youth department also put on events and activities during the high holy days. Children were able to learn and have fun in an environment suited to them.

We are lucky enough to have a very committed team of parents who organise a supper quiz fund-raising event on behalf of the youth centre each year. 2019 was our most successful year yet with 160 people attending.

In December we hosted our first ever Shabbaton sleepover. After much positive feedback we are looking forward to planning more for the future.

Our uniform groups continue to thrive from year to year. These include scouts, beavers, cubs and brownies. Many activities are held throughout the year such as Archery, cooking, air rifle shooting as well as events such as Remembrance Day Parade participation and Mitzvah Day collect-a-thon.

Brownies are led by Marilyn Albert, Donna Bryk and Sarah Burns and a helper Vicky Thomas. There are 18 girls, and during the year they had a very varied and exciting time. For Tu B'Shevat they planted bulbs in pots and took them to the Anita Dorfman House. They also completed various badges such as their aviation badge, after a pilot from Easy Jet came to talk to the group. The girls also, as in previous years, cleaned the silver from the Sefer Torah before the High Holy Days.

We are looking forward to moving the youth department in new and exciting directions in 2020.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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### Within EHRS

**Not the womens guild:** Not The Women's Guild continues to welcome women of all ages who belong to EHRS. It holds meetings once a month. Some are only open to members when we meet in homes, and others are outings which are also open to non-members. Events last year included a Quiz, visits to theatre, restaurants, book festivals and social evenings. As usual, we held our Summer social, which is a charitable evening with the proceeds donated to a local or small charity. This year, our chosen charity was Charcot-Marie-Tooth disease, a little known research project of Muscular Dystrophy UK. Although a small informal group, the mixture of cultural and social activities suits our members, and we intend to carry on in the same way in the future.

**New options:** New Options, which caters for the retired and semi-retired (60 plus), has had another successful year. Wednesday Bridge afternoons were still extremely popular, attended by over 80 people each week, with more than half coming from other local communities. Another Sunday Afternoon Bridge and Games Tea was also held in November. The monthly light-hearted topical discussions, 'Schmoozing with the Rabbis' continued to be lively and popular, with all our Rabbis participating. Approximately £7,000 was raised from the various activities during the year, which was donated to Synagogue funds.

**Kiddushim:** Another busy year again with 31 b'nei mitzvah celebrations. Members celebrated special occasions with us, milestone birthdays, anniversaries, aufrufs and baby blessings. We continue to improve our offering and work with the families to ensure the end of a special occasion is memorable. We had 2 significant send offs with retirement kiddush's for both Rabbi's Katz and Smith attended by over 400 congregants at both. At Simchat Torah we served hot food (latkes and spring rolls) for the first time at kiddush and subsequently did the same at Chanukah, this was well received and will repeat at other special occasions.

**Young adults:** EHRS Young Adults provides a welcoming place where young adult Jews can meet new people and socialise together. Events in 2019 included a joint Purim extravaganza at the Jewish Museum London with MRJ and LJ among others, Shabbat dinners including Interfaith and Japanese themes and a summer pub quiz.

This year, plans have been introduced to start gaining more attendees, specifically aiming events at young and new families. This has included two very successful tea and tots events in the summer and winter, where over 20 people attended. More events are being planned for young families in the upcoming months.

### Welfare:

Welfare at EHRS continues to offer support, advice and advocacy through difficult times in our members' lives. We offer practical and emotional support often when people are at their most vulnerable. We have continued to develop strong community networks which allow us to work in partnership with external organisations.

There were 98 deaths in the community during 2019 compared to 78 in 2018. It has been difficult managing the follow up phone calls to family members, however, calls have been made with further support provided by phone and face to face by the head of welfare. Three bereavement visitors were trained during 2019 and one has been working with a member.

Welfare encourages friendships, reduces loneliness and promotes active inclusion in our community through the monthly lunch club which has continued to grow in popularity. We have 30 regular attendees and also welcome up to a further 10 additional visitors.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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The EHRS Memory Way Café provides a regular social gathering for people living with dementia and their family carers. The cafe continues to be popular with contact from both members and non-members in the local area and regularly hosts between 6-8 couples monthly with an entertainment and activity programme in place. In 2019 Jewish Care highlighted the café in a case study as part of their planned roll out to other synagogues.

The number of members over 85 remains in excess of 400 and Telenet calls continue to be made by volunteers who provide invaluable feedback on each call. Telenet is a vital outreach initiative that has allowed EHRS to get to know its membership and their needs. Any concerns raised by volunteers are followed up by the welfare department.

A team of befrienders has continued to make regular visits to more isolated members in their homes.

### **Associated groups:**

**Yoga:** The yoga class meets every Tuesday during term time 10:00-11:30, with an average of 15 women attending each week (although men are also welcome) paying £5 per session. Each person brings their own mat and wears any loose and comfortable clothing. Our long time instructor Joyce Furrer retired in late 2019, and the class was taken over by Ros Anderson. The class provides public benefit by being open to anybody and helps all ages to improve fitness. We exercise our bodies and relax our minds, and is enjoyed by all. We are proud to have been running this group for over 30 years.

**Day centre:** The day centre under the auspices of Jewish Care runs 43 weeks of the year on the site of EHRS. Together we try to combat isolation in older adults, whilst promoting independence. We offer a high quality, social and activity-based club over four days per week. Transport is provided where possible, by 2 care buses. We deliver a professional service to members of the wider Jewish community. This includes freshly cooked meals, arts, crafts, music, fitness and dancing. Enabling volunteers to give their time and feel useful in the process of caring for others.

**JACS:** 2019 has been successful in providing varied activities. 34 meetings were held during the year. Besides musical events most talks were educational and informative to assist attendees where they could benefit.

The best talks were 'CST informing people of security', 'Experiences currently of a Jewish people in the British army', 'Current situation for police, crime and justice', 'History of a family bakery through 4 generations', 'Churchill and the Jews', 'The Roma/ Gypsy people', and 'Guide Dog charity, supporting people with sight loss'.

Attendances ranged between approx 18 to 45 people. Our current affairs session was also very popular.

### **Membership:**

The function of the membership committee is to actively encourage new members whilst also looking after our existing membership.

The main initiative in the past year has been a listening campaign for new members and a look at the joining process:

1. The team undertook training run by Reform Judaism and Citizens UK on the background and approach to community organising and the carrying out 1-2-1 meetings with new members.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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2. Each person in the team was allocated on average 4 new members each and contacted them to arrange a 1-2-1 session
3. 61 new member families were contacted and 36 face to face meetings were carried out
4. A visit to a church was planned for April 2020 known for best practice in welcoming their members but this had to be postponed due to the covid crisis.
5. A web meeting with a Synagogue in the United States is planned to learn from their experience
6. Final meetings with the committee were planned this Summer to review the research and learning and make recommendations to be presented at the AGM in 2020.

### **Tzedekah**

In 2019 as a community we raised in excess of £30,000 for the High Holydays appeal, our charities supported were:

For the repair and improvement of ourselves and our own community

- Our own Community Needs Fund
- The Jewish Bereavement Counselling Service
- Together in Barnet
- The Rainbow Trust Children Charity

To support of Jews both in the UK and abroad

- Beit Halochem UK (Educational Scholarship Scheme)
- The Abraham Initiatives UK (Living in One Land programme)
- Goods for Goods: J-AID

Helping to repair the wider community

- British Friends of ALEH
- The Separated Child Foundation
- Mercy Ships UK

### **Beyond EHRS:**

**Cultural and heritage group:** This group was established at the end of 2018 to combine our work with Odessa, Belarus and Israel (previously Geshet) into a new umbrella group to build relationships with Jewish communities world-wide, as well as inform and educate members and non- members alike with the rich cultural heritage of Jewish life worldwide.

Activities in 2019 included an Israeli Election Panel Evening with expert speakers Neil Nerva, a Brent councillor, and member of the Jewish Labour Movement and Zalmi Unsderfer, chair of Likud-Herut UK. The event was hosted by Jeremy James Marlow, a UK columnist on Israel and gave participants a greater understanding of how Israel's elections may affect Israelis as well as the Jewish communities within the Diaspora.

An Israel Independence Day celebration took place on 9 May which commenced with a Memorial service for Israel's fallen, followed by an Israeli food demonstration "So you think you know Israeli food", led by Rabbi Mark Goldsmith. We then screened an Israeli film, "The Galilee Eskimos", directed by Jonathan Paz and first shown at the Haifa Film festival in 2006. This moving film focused on the abandonment of senior citizens.

On 1 June, we held a special service celebrating the lives of all members born in the same year as the establishment of Israel, 1948. Members took part in discussions about Israel in their lives at a pre-service breakfast and then participated in a special and moving Shabbat morning Service marking the end of Israel's 70th year.

Later in June, members were invited to a Brazilian breakfast where we were introduced to Jewish life in Brazil from Rabbi Michel Schlesinger, Rabbi of the Comunidade Israelita Paulista in Sao Paulo. Our rabbis contributed homemade Brazilian cheese-bread and coffee cookies.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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**Social action group:** In 2019, 67 volunteers from EHRS community hosted a night shelter for 10 Wednesday nights, serving a hot evening meal, providing a place to sleep and breakfast for homeless people with low support needs who were referred by Homeless Action in Barnet. In total we hosted 132 homeless person nights and were supported in this by Rotary and local businesses. EHRS continued to collect clothing, toiletries and non-perishable food for onward distribution to Homeless Action Barnet. EHRS also hosted a fundraising sleepout event in aid of Homeless Action Barnet and Together in Barnet. The EHRS community collected donations and sent £355.78 to World Jewish Relief. The EHRS community provided mentors to 6th formers at The London Academy in Edgware working with Career Ready.

### **Jewish affiliated organisations:**

**Board of Deputies:** The Board of Deputies of British Jews (the BoD) is the voice of British Jewry: a cross communal, democratic grass roots organisation. EHRS has 5 elected representatives on the BOD, supported through a voluntary donation from the EHRS membership. Tony Seymour was elected to the Finance and Organisation division and subsequently elected as vice-chair and sits on the Exec of the BoD. Our deputies ensure that our synagogue membership fully understands the activities of the BoD in the diversity of Jewish life in the UK. BoD activities include: Meeting the challenge of antisemitism, Enough is Enough campaign, Jewish education including training for teachers and choice for families, Campaigning against extremism whether Jewish or Muslim, Advocacy for the community and, Expressing our bond with Israel.

**JJBS:** Following the merger, EHRS is now a full Member of JJBS with funerals taking place at Western Cemetery Cheshunt, Woodlands Cemetery Cheshunt, and Southgate Cemetery as appropriate. Renovations to Southgate Cemetery have been undertaken.

The number of families seeking a funeral at the Woodlands Cemetery continues to increase. Guidelines have been approved by JJBS Governors so as to ensure that families understand that the objective of providing environmentally friendly funerals within the Woodlands Cemetery must be maintained. Three infrastructure improvements are being implemented at Woodlands Cemetery (access improvement, new mains electricity supply and a new internet cable). Plans are also being prepared for the construction on site of a new Gathering Hall and JJBS Office. Out of the surplus funds received from the provision of funerals for non-members, each year JJBS continues to make grants to various charitable organisations who so apply.

**Reform Judaism:** Reform Judaism (RJ) continues to be responsive to daily demands and aspire for growth as a national movement, in our membership and communities. Through close relationship building RJ have seen the wealth of leaders and initiatives that exist within our movement, which can complement each other to build people-focused communities. RJ have experienced the passion that many of our members have for different areas of their Judaism, and heard how this love can be developed.

By building regional networks RJ have seen how strong Reform Judaism can be when our communities and members are all working together and they understand the need to expand this model to the whole of Reform Judaism. Our youth movement has grown and continues to develop strong Jewish identities, and RJ will build on this success to ensure even more of our young members share these positive experiences. Finally, RJ have heard the pride of our members when they see Reform Judaism fighting for social justice, and seen that they can and should be leading for change in our society.

RJ have identified five areas of focus for their 2019-22 strategy. These are Co-creation with Communities, Loving Judaism, Reform Judaism as a National Movement, From Youth to Adulthood and National Leader on Social Issues.

The strength of RJ comes from constituent synagogues under its guidance, the members who give their time and the professional staff who give their expertise. RJ is the voice of the movement and ensures that Reform Judaism stands proudly with substance in both the Jewish world and British society.

**AJEX:** Because of age, the EHRS branch of AJEX no longer meets on a regular basis. However, the members still take part in other AJEX meetings both locally and nationally. This was the second year when EHRS, as the largest Reform synagogue in the country, was invited to send a contingent to march in the Annual Remembrance Parade. Some 35 people, of all ages, participated in the march and services at Whitehall while others attended to cheer them on. It is now established as a firm fixture in the EHRS calendar. Last year's parade was particularly special as it was AJEX's 85th anniversary parade. To note this important milestone, AJEX held a number of special events through 2019.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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### Financial review

The income for the year amounted to £470,453 surplus as compared to a deficit for the previous period of £462,216 (as adjusted and excluding the transfer of funds from EDRS and HRS amounting to £13,303,985). These amounts include a net gain on investments for the year amounting to £447,990 as opposed net losses on investments in the previous period amounting to £262,697 and a write back of the provision for care costs amounting to £117,226 following the death of the beneficiary in July 2020 compared to a charge of £45,050 in the previous year.

Since the onset of the pandemic in March 2020 the markets have been extremely volatile. For the period from 1 January 2020 to 30 June 2020 there were net losses on our investments amounting to £269,000. However, our investments have outperformed the market as our investment in the Cazenove fund has held up well in these turbulent times.

The deficit on general unrestricted funds before net gains on investments and the write back of the provision for the year amounted to £324,753 up from £199,519 for the previous period (as adjusted). This deficit was partly due to the fact that during the year there was an overlap of employment of the rabbis together with the continuing increase in concessions being requested by congregants for their subscriptions. It is anticipated that the deficit for 2020 will be less than that for 2019. The council continue to implement plans to maximise incoming resources and review the level of costs. It is anticipated that the income from subscriptions for 2020 will be at the same level as that of 2019 despite the financial pressures that the pandemic has had on many of our congregants.

At the balance sheet date net assets amounted to £13,312,223 up from £12,841,769 (as adjusted) a year ago.

### Reserves policy

It is the policy of the synagogue to maintain its unrestricted funds at an adequate level to enable the synagogue to undertake its charitable objectives. Free reserves at 31 December 2019 were £482,845 as calculated after the exclusion of fixed assets. This is approximately equivalent to three months expenditure.

The designated funds are those which have been set aside by the council for specific projects (for example major building works). At the balance sheet date the designated fund balance amounted to £5,062,286 (see note 24).

The restricted funds are those donated to the synagogue for specific purposes solely under the direction of the donors. At the balance sheet date the restricted fund balance amounted to £234,351. (see note 23)

# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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### **Investment policy**

The investment committee which is appointed by council comprises the two joint treasurers and two congregants, Peter Weber and Paul Fellerman meet with the investment managers at least twice a year and report to council.

The investment committee have appointed Cazenove Capital and Brown Shipley as investment advisors who manage Investments on a discretionary basis. The Council have set a target, in the long term, to produce a total return of 4% per annum. This target was exceeded in the year under review. Total return is the return that includes both Income from the investments and capital growth. Returns on investments managed by Brown Shipley were used to finance the care commitment of the synagogue until the commitment ceased in July 2020 . The returns on the Cazenove investment are credited to the special project fund.

Due to Brexit, coronavirus and many other international factors the market has been particularly volatile. At 31 December 2018, the valuation of the investments dipped to a low point. As at 31 December 2019 the market value of our investments recovered. The market value of the investments increased in the year under review by the sum of £447,490. Investment income for the year amounted to £177,453. Since the onset of coronavirus the markets have continued to be highly volatile.

Since the start of January 2020, the outbreak of coronavirus, which is a rapidly evolving situation, has adversely impacted global commercial activities. The rapid development and fluidity of this situation precludes any prediction as its ultimate impact, which may have a continued adverse impact on economic and market conditions and trigger a period of global economic slowdown.

The council does not believe there is any financial impact on the financial statements as at 31 December 2019 as a result of this subsequent event. The valuation of the financial assets, including the investments,, and financial liabilities as at 31 December 2019 as disclosed in the financial statements reflects the economic conditions in existence at that date.

The investment committee together with the investment advisors are monitoring developments relating to coronavirus on a weekly basis and the council is coordinating its operational response based on existing business continuity plans and on guidance from global health organisations, relevant governments, and general pandemic response best practices.

### **Risk management**

The council have assessed the major risks to which the synagogue is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The council are responsible for overseeing the risks associated with the synagogue. Risks are identified by the council on a regular basis by examining the major strategic, financial, security and operational risks which the synagogue face. Systems have been established to enable regular reports to be produced so that the necessary steps could be taken to lessen the risks. It was recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed. Appropriate Criminal Records Bureau (CRB) checks are made on all those who work with children or other vulnerable groups. Internal control risks are minimised by procedures for authorisation of transactions. Investment risk is managed via the appointment of investment managers who report to the Investment Committee.

There had been no incidents reported to the Charity Commission.

The major risks and uncertainties that faced the synagogue are that we fail to:

- maintain the current level of membership;
- successfully grow fundraising activities; and
- successfully increase the number of young family members.



# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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### Plans for the future

The council are continuing plan ahead for all the synagogue activities within the restrictions brought upon us as a result of the pandemic whilst ensuring that all activities are carried out in the safest possible way. The success of the online synagogue services particularly during the High Holy Days (there were almost 1,500 computers connected to the live stream at one time during the Yom Kippur service) has been welcomed by congregants and this important aspect of our operation continues to be developed.

### Fund-raising standards information

The synagogue does not carry out significant fundraising activities.

### Structure, governance and management

#### Governing documents

The synagogue is constituted as a company limited by guarantee under registration number 10622971 and is registered by the Charity Commission under registration number 1172458. It is governed by its Memorandum and Articles of Association dated 6 April 2017 and its Bye Laws. Please refer to pages 1 and 2 for further legal and professional information

The members of the council, 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:

Fiona Aitman	
Janet Brand - chairman	
Robert Brand	
Sharon Garson	
Jeremy Harrod - vice chairman	
Samuel Koch	
Michael Lerman - joint honorary treasurer	(Appointed 11 May 2020)
Kevin Maddison - joint honorary treasurer	
David Mendoza-Wolfson	(Appointed 10 June 2019)
Daniel Mitchell	
Lorna Perez	(Appointed 10 June 2019)
Eric Sander	
Joanna Sigalov - vice chairman	
Laurence Stein	(Appointed 10 June 2019)
Amy Taub	
Bradley Trainis	
Jo Weber	
Michael Weber - honorary secretary	
Andrew Woolstone - honorary officer	
Sandy Young - honorary officer	
Audrey Zarach	
Philip Bright	(Resigned 10 June 2019)
Michael Casale	(Resigned 10 June 2019)
Niel Flash	(Resigned 10 June 2019)
Stephen Garfinkel	(Resigned 10 June 2019)

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

Council members are covered by indemnity insurance. The annual premium is £407.

# **EDGWARE AND HENDON REFORM SYNAGOGUE**

## **COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019**

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### **Organisational structure**

The synagogue is organised so that the council meet regularly to manage its affairs. The maximum number of council members is 26. The merger of Edgware Reform Synagogue and Hendon Reform Synagogue to form Edgware and Hendon Reform Synagogue was finalised on 1 November 2017. During the initial period from 1 November 2017 to 10 June 2019 the honorary officers consisted of two joint chairmen, two joint vice chairmen, two joint honorary treasurers, and two joint honorary secretaries. The chairmen did not have a casting vote. Each office was taken by one "council member from Edgware and District Reform Synagogue and one from Hendon Reform Synagogue. Thereafter honorary officers consist of a chairman, two vice chairman, two honorary treasurers, an honorary secretary and 2 other trustees without portfolio.

After the initial period trustees shall serve for a period of one year and may stand for re-election each year for a maximum of six years, except for the Chairman who cannot stand for the same position for more than three years. The Board of Trustees can co-opt a congregant to fill a casual vacancy and who must retire at the next annual general meeting.

The synagogue employs administrative staff under the day to day management of Perry Newton (Community Director), who is responsible for the day-to-day management of the building, co-ordination of activities between various groups and who is available to respond to queries, which are often of a sensitive nature, including membership, finance, life events and bereavements.

Honorary officers annually review salaries of all employees including the community director with reference to their duties and responsibilities having regard to the resources of the synagogue and employment legislation.

All significant operational decisions are made by council, taking appropriate external advice where necessary. The governing documents also required some certain key decisions to be approved by the congregants in open meeting. The synagogue is a constituent member of Reform Judaism (previously Movement of Reform Judaism).

### **Induction of new council members**

New council members are nominated by the congregants and elected at a General Meeting. New trustees are provided with the Trustee Handbook which provides details of trustees' responsibilities and full details of the EHRS's organisational structure. They are also provided with the details of any specific responsibilities that they have agreed to. All new Trustees are also appraised of new developments in charity law and practice.

At their first council meeting the chairman introduces the new council members and spends the first session of the meeting outlining the processes that the council and its subcommittees have. The new council members also have a meeting with Perry Newton, the community director, who briefs each new council member on the daily running of the synagogue.

### **Auditor**

Sobell Rhodes LLP resigned as auditors to the Charitable Company and Gerald Edelman were appointed in their place. In accordance with Section 485 of the Companies Act 2006, a resolution proposing that Gerald Edelman be re-appointed will be put at a General Meeting.

# **EDGWARE AND HENDON REFORM SYNAGOGUE**

## **COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** ***FOR THE YEAR ENDED 31 DECEMBER 2019***

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### **Disclosure of information to auditor**

Each of the council has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Council members' report was approved by the Board of Council.

**Michael Lerman - joint honorary treasurer**

Council member

Dated: 21 October 2020

# **EDGWARE AND HENDON REFORM SYNAGOGUE**

## **STATEMENT OF COUNCIL MEMBERS' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2019***

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The council, who are also the directors of Edgware and Hendon Reform Synagogue for the purpose of company law, is responsible for preparing the Council Members' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the synagogue and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the council is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the synagogue will continue in operation.

The council is responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the synagogue and enable it to ensure that the financial statements comply with the Companies Act 2006. It is also responsible for safeguarding the assets of the synagogue and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The council is responsible for the maintenance and integrity of the charity and financial information included on the synagogue's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF EDGWARE AND HENDON REFORM SYNAGOGUE

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#### Opinion

We have audited the financial statements of Edgware and Hendon Reform Synagogue (the 'synagogue') for the year ended 31 December 2019 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2019 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the synagogue in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Council members' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the council have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the synagogue's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### Other information

The council are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF EDGWARE AND HENDON REFORM SYNAGOGUE

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#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Council members' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Council members' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the synagogue and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Council members' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- 

#### **Responsibilities of council**

As explained more fully in the statement of Council members' responsibilities, the council, who are also the directors of the synagogue for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the council determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the council are responsible for assessing the synagogue's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the council either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# **EDGWARE AND HENDON REFORM SYNAGOGUE**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE MEMBERS OF EDGWARE AND HENDON REFORM SYNAGOGUE**

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#### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Stephen Coleman ACA (Senior Statutory Auditor)**  
**for and on behalf of Gerald Edelman**

21 October 2020

**Chartered Accountants**  
**Statutory Auditor**

73 Cornhill  
London  
EC3V 3QQ

# EDGWARE AND HENDON REFORM SYNAGOGUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2019**

		Unrestricted funds general 2019 £	Unrestricted funds designated 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
	Notes					
<b>Income from:</b>						
Donations and legacies	3	1,192,031	48,015	44,081	1,284,127	14,987,343
Charitable activities	4	307,944	-	-	307,944	293,161
Other trading activities	5	73,000	-	-	73,000	71,432
Investments	6	10,505	166,948	-	177,453	41,306
Burial fees rebate		-	-	-	-	55,000
<b>Total income</b>		<b>1,583,480</b>	<b>214,963</b>	<b>44,081</b>	<b>1,842,524</b>	<b>15,448,242</b>
<b>Expenditure on:</b>						
Raising funds	7	188,225	-	-	188,225	215,349
Charitable activities	8	1,720,005	-	29,057	1,749,062	2,083,377
Provision	14	(117,226)	-	-	(117,226)	45,050
<b>Total expenditure</b>		<b>1,791,004</b>	<b>-</b>	<b>29,057</b>	<b>1,820,061</b>	<b>2,343,776</b>
<b>Net income before investment returns</b>		<b>(207,524)</b>	<b>214,963</b>	<b>15,024</b>	<b>22,463</b>	<b>13,104,466</b>
Net gains/(losses) on investments	15	26,974	421,016	-	447,990	(262,697)
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(180,550)</b>	<b>635,979</b>	<b>15,024</b>	<b>470,453</b>	<b>12,841,769</b>
Gross transfers between funds		477,129	(466,576)	(10,553)	-	-
<b>Net movement in funds</b>		<b>296,579</b>	<b>169,403</b>	<b>4,471</b>	<b>470,453</b>	<b>12,841,769</b>
Fund balances at 1 January 2019						
As originally reported		7,601,201	4,889,831	238,880	12,729,912	-
Prior year adjustment		111,858	-	-	111,858	-
As restated		7,713,059	4,889,831	238,880	12,841,770	-
<b>Fund balances at 31 December 2019</b>		<b>8,009,638</b>	<b>5,059,234</b>	<b>243,351</b>	<b>13,312,223</b>	<b>12,841,769</b>

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



# EDGWARE AND HENDON REFORM SYNAGOGUE

## BALANCE SHEET

AS AT 31 DECEMBER 2019

	Notes	2019		2018 as restated	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	16	7,526,793		7,471,580	
Investments	17	5,632,452		5,203,121	
		<u>13,159,245</u>		<u>12,674,701</u>	
<b>Current assets</b>					
Debtors	18	339,318		351,173	
Cash at bank and in hand		195,099		357,256	
		<u>534,417</u>		<u>708,429</u>	
<b>Creditors: amounts falling due within one year</b>	19	<u>(356,487)</u>		<u>(361,361)</u>	
Net current assets			177,930		347,068
<b>Total assets less current liabilities</b>			13,337,175		13,021,769
<b>Provisions for liabilities</b>			(24,952)		(180,000)
<b>Net assets</b>			<u>13,312,223</u>		<u>12,841,769</u>
<b>Income funds</b>					
Restricted funds	23	243,351		238,880	
Unrestricted funds - designated		5,062,286		4,889,830	
General unrestricted funds		8,009,638		7,713,059	
		<u>13,312,223</u>		<u>12,841,769</u>	

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 Council on 21 October 2020

Janet Brand - chairman  
Trustee

Michael Lerman - joint honorary treasurer  
Trustee

Company Registration No. 10622971

# EDGWARE AND HENDON REFORM SYNAGOGUE

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	2019 £	£	2018 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	28		(286,476)		(337,096)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(77,129)		(3,772)	
Proceeds on disposal of tangible fixed assets		5,335		-	
Payment into investments funds		-		(4,698,449)	
Receipts from investment funds		164,410		30,000	
Interest received		31,703		41,306	
<b>Net cash generated from/(used in) investing activities</b>			124,319		(4,630,915)
<b>Financing activities</b>					
Cash and cash equivalent transferred from HRS & EDRS		-		5,325,267	
<b>Net cash (used in)/generated from financing activities</b>			-		5,325,267
<b>Net (decrease)/increase in cash and cash equivalents</b>			(162,157)		357,256
Cash and cash equivalents at beginning of year			357,256		-
<b>Cash and cash equivalents at end of year</b>			195,099		357,256

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2019**

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### **1 Accounting policies**

#### **Charity information**

Edgware and Hendon Reform Synagogue is a private company limited by guarantee incorporated in England and Wales. The registered office is Edgware and Hendon Reform Synagogue, 118 Stonegrove, Edgware, HA8 8AB.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the synagogue'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)". The synagogue is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include freehold property, at fair value following the merger of Edgware Reform Synagogue and Hendon Reform Synagogue and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### **1.2 Prior period error**

A prior period adjustment is made if omissions and misstatements in the financial statements for one or more prior periods arise from a failure to use, or misuse of, reliable information that:

- a) Was available when financial statements for those periods were authorised for issue and
- (b) Could reasonably be expected to have been obtained and taken into account in the preparation and presentation of those financial statements.'

#### **1.3 Going concern**

At the time of approving the financial statements, the council has a reasonable expectation that the synagogue has adequate resources to continue in operational existence for the foreseeable future. The company hold good cash reserves to help shelter the impact of the current coronavirus pandemic. Thus the council continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.4 Charitable funds**

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

Designated funds comprise funds which have been set aside at the discretion of the council for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

#### **1.5 Income**

Income is recognised when the synagogue 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.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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### 1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the synagogue 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 at the earlier of the date on which the synagogue is aware probate has been granted, the estate has been finalised and notification has been made by the executors to the synagogue that a distribution will be made, or when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the synagogue has been notified of the executor's intention to make a distribution. When legacies have been notified to the synagogue or the synagogue is aware of the granting of probate but the criteria for income recognition have not been met, the legacy is treated as a contingent asset.

There is no reliable measurement basis for the contribution of general volunteers and so such contributions are not included as income in the synagogue's accounts.

Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred

Deferred income represents membership subscriptions received in advance and nursery school and other fees for services that have not been substantially completed at the year end.

Membership subscriptions are recognised as incoming resources when receivable, except when incapable of financial measurement.

All other income is included in the accounts on an accruals basis.

Investment income includes dividends and interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. Income is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rental income is recognised when the synagogue's right to receive payment is established

Income tax recoverable has been included to the extent that it arises on gift aided subscriptions and donations received in the year.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2019**

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### **1 Accounting policies**

**(Continued)**

#### **1.6 Expenditure**

Basic financial liabilities, including creditors 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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the synagogue to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is accounted for on the accruals basis. The synagogue is not registered for VAT and accordingly expenditure includes irrecoverable VAT which is charged against the expenditure heading for which it was incurred.

Expenditure on raising funds include the costs incurred by the synagogue in generating membership subscriptions and voluntary income including donations and legacies and on fundraising and other activities to raise funds. Costs relating to the management of investments are also included.

Expenditure on charitable activities comprise the resources applied by the synagogue in meeting its charitable objectives. Such costs include the direct costs of the charitable activities together with those support costs incurred that enable these activities to be undertaken.

Support costs include central functions that assist the work of the synagogue but do not directly undertake charitable activities. They have been differentiated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of salaries and other overheads.

Staff costs have been allocated by the time spent and other costs have been allocated to activity cost categories on a basis consistent with the use of resources.

#### **1.7 Tangible fixed assets**

Tangible fixed assets costing £100 or more are initially measured at cost or where original cost is not ascertainable, at valuation at the date such assets were first capitalised 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:

Freehold land and buildings	Nil
Furniture, fixtures and fittings	10% on the written down value
Office and IT equipment	20% on the written down value
Motor vehicles	25% on the written down value
Religious artefacts	Nil

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2019

---

#### 1 Accounting policies

(Continued)

Freehold land and buildings are not depreciated given the continual maintenance of the buildings to ensure that they remain in sound state of repair. The council considers that the residual value at the end of its useful economic life will not be less than its present carrying value.

Religious artefacts which have been held for many years comprise scrolls, silver and stained glass windows. The residual cost of such assets is considered to be their insured amount and so the depreciable amount is nil. Consequently, no depreciation is provided on such assets. The insurance value of religious artefacts is reviewed annually.

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 net income/(expenditure) for the year.

#### 1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.9 Impairment of fixed assets

At each reporting end date, the synagogue 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).

#### 1.10 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.

#### 1.11 Financial instruments

The synagogue 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 synagogue's balance sheet when the synagogue 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.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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### 1 Accounting policies

(Continued)

#### **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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

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

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

#### **1.12 Taxation**

As a registered charity the charitable company is exempt from taxation on its activities which fall within the scope of section 505(1) of the Taxes Act 1988 and section 252 of the Taxation of Chargeable Gains Act 1992.

#### **1.13 Provisions**

Provisions are recognised when the synagogue has a legal or constructive present obligation as a result of a past event, it is probable that the synagogue will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

#### **1.14 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 synagogue is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.15 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### **1.16 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2019**

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### **2 Critical accounting estimates and judgements**

In the application of the synagogue's accounting policies, the council is 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.

#### **Key sources of estimation uncertainty**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

#### **Religious artefacts**

It was not practical to hire professional valuers to determine the fair value of the above fixed assets. The trustees estimated the fair value of these assets by estimating what is the amount for which an asset can be exchanged between knowledgeable willing parties in an arm's length transaction



# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

3 Donations and legacies	Unrestricted funds		Unrestricted funds designated		Restricted funds		Total		Unrestricted funds general		Unrestricted funds designated		Restricted funds		Total	
	2019	£	2019	£	2019	£	2019	£	2018	£	2018	£	2018	£	2018	£
Donations and gifts	15,902		-		39,081		54,983		11,968,892		1,078,022		339,998		13,386,912	
Legacies receivable	-		-		5,000		5,000		-		-		4,568		4,568	
Membership subscriptions	1,093,508		48,015		-		1,141,523		1,301,307		202,909		-		1,504,216	
Grant for security	82,621		-		-		82,621		91,647		-		-		91,647	
	1,192,031		48,015		44,081		1,284,127		13,361,846		1,280,931		344,566		14,987,343	
<b>Donations and gifts</b>																
Donations from ERS and HRS	-		-		-		-		11,946,736		1,078,022		279,226		13,303,984	
Other	15,902		-		39,081		54,983		22,156		-		60,772		82,928	
	15,902		-		39,081		54,983		11,968,892		1,078,022		339,998		13,386,912	

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2019

4 Charitable activities	Services and festivals		Education		Community services and support		Total 2019		Services and festivals		Education		Community services and support		Total 2018	
	2019	£	2019	£	2019	£	£		2018	£	2018	£	2018	£	2018	£
Nursery school fees, education fees, weddings, kiddushim and charges for other charitable activities	26,321		252,257		29,366		307,944		36,483		237,566		19,112		293,161	

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

### 5 Other trading activities

	<b>Unrestricted funds general 2019 £</b>	<b>Unrestricted funds general 2018 £</b>
Hire of premises and Jewish Day Centre contribution	58,312	48,409
Income from yoga, bridge club and other activities	14,688	23,023
	<hr/>	<hr/>
Other trading activities	73,000	71,432
	<hr/>	<hr/>

### 6 Investments

	<b>Unrestricted funds general 2019 £</b>	<b>Unrestricted funds designated 2019 £</b>	<b>Total 2019 £</b>	<b>Unrestricted funds general 2018 £</b>
Income from listed investments	8,776	136,974	145,750	27,982
Interest receivable	1,729	29,974	31,703	13,324
	<hr/>	<hr/>	<hr/>	<hr/>
	10,505	166,948	177,453	41,306
	<hr/>	<hr/>	<hr/>	<hr/>

### 7 Raising funds

	<b>Unrestricted funds general 2019 £</b>	<b>Unrestricted funds general 2018 £</b>	<b>Restricted funds 2018 £</b>	<b>Total 2018 £</b>
<u>Fundraising and publicity</u>				
Other fundraising costs	3,371	4,523	-	4,523
Staff costs	39,726	46,376	120	46,496
Support costs	115,759	126,280	-	126,280
Governance costs	9,811	29,797	-	29,797
	<hr/>	<hr/>	<hr/>	<hr/>
Fundraising and publicity	168,667	206,976	120	207,096
<u>Trading costs</u>				
Other trading activities	4,811	3,196	-	3,196
<u>Investment management</u>	14,747	5,057	-	5,057
	<hr/>	<hr/>	<hr/>	<hr/>
	188,225	215,229	120	215,349
	<hr/>	<hr/>	<hr/>	<hr/>

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

8 Charitable activities	Services and festivals 2019 £	Education 2019 £	Community services and support 2019 £	Total 2019 £	Services and festivals 2018 £	Education 2018 £	Community services and support 2018 £	Total 2018 £
Staff costs	158,237	345,082	206,208	709,527	140,066	394,785	242,124	776,975
Burial costs	150,593	-	-	150,593	209,045	-	-	209,045
Other expenditure	37,573	43,847	49,096	130,516	84,538	35,162	10,787	130,487
Reform Judaism subscription	-	-	148,327	148,327	-	-	174,003	174,003
Choir costs	12,848	-	-	12,848	15,484	-	-	15,484
Classroom refurbishment	-	-	-	-	-	53,682	-	53,682
	359,251	388,929	403,631	1,151,811	449,133	483,629	426,914	1,359,676
Grant funding of activities (see note 10)	-	-	29,960	29,960	-	-	68,462	68,462
Share of support costs (see note 11)	247,196	191,683	98,979	537,858	257,643	200,807	107,405	565,855
Share of governance costs (see note 11)	11,067	8,889	9,477	29,433	32,149	24,075	33,160	89,384
	617,514	589,501	542,047	1,749,062	738,925	708,511	635,941	2,083,377
<b>Analysis by fund</b>								
Unrestricted funds - general	616,914	589,501	513,590	1,720,005	634,310	573,591	529,708	1,737,609
Unrestricted funds - designated	-	-	-	-	87,927	117,294	34,981	240,202
Restricted funds	600	-	28,457	29,057	16,688	17,626	71,252	105,566
	617,514	589,501	542,047	1,749,062	738,925	708,511	635,941	2,083,377

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

### 9 Description of charitable activities

#### Services and festivals

Services and festivals comprise the performance of services and kiddushim at the synagogue on the Sabbath, High Holydays, and other religious festivals the performance of wedding ceremonies and bar and batmitzvahs, the arrangement of funerals and the performance of funeral services.

#### Education

Education comprises the operation of a nursery school, religious education for children leading to bar/batmitzvahs and adult education.

#### Community services and support

Community services and support comprise youth activities, welfare and activities in the wider community. The synagogue is a member of the Movement for Reform Judaism which is Reform Judaism's umbrella organisation and the subscription is paid to further the Movement's aims which are:

to provide and foster inspiring leadership, both rabbinic and lay  
to develop and support its communities and members in every aspect of synagogue life  
to promote Reform values and practices in the wider world  
to help people expand their Judaism into a life-long commitment through education and transformative events  
to inspire Reform values in young people through its youth movement and student initiatives  
to celebrate communities' achievements, sharing innovative ideas and best practice

### 10 Grants payable

	<b>Community services and support 2019 £</b>	<b>Community services and support 2018 £</b>
Grants to institutions:		
Distribution of High Holyday appeal	25,817	24,683
Other grants	4,143	43,779
	<u>29,960</u>	<u>68,462</u>

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# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

### 11 Support costs

	Support costs £	Governance costs £	2019 £	Support costs £	Governance costs £	2018 £
Staff costs	277,518	20,411	297,929	312,470	23,048	335,518
Depreciation	14,923	1,658	16,581	9,282	1,032	10,314
Operating lease charges	7,677	853	8,530	14,664	1,629	16,293
Refurbishment costs	-	-	-	17,422	176	17,598
Security costs	102,429	1,035	103,464	95,397	963	96,360
Premises support costs	153,176	1,547	154,723	139,299	1,407	140,706
Administrative support costs	97,894	10,877	108,771	103,602	11,514	115,116
Audit fees	-	15,300	15,300	-	5,700	5,700
Merger costs (overprovision)	-	(12,844)	(12,844)	-	73,305	73,305
Trustees' indemnity insurance	-	407	407	-	407	407
	<u>653,617</u>	<u>39,244</u>	<u>692,861</u>	<u>692,136</u>	<u>119,181</u>	<u>811,317</u>
Analysed between						
Fundraising	115,759	9,811	125,570	126,280	29,797	156,077
Charitable activities	537,858	29,433	567,291	565,856	89,384	655,240
	<u>653,617</u>	<u>39,244</u>	<u>692,861</u>	<u>692,136</u>	<u>119,181</u>	<u>811,317</u>

### 12 Council

None of the council (or any persons connected with them) received any remuneration or benefits from the synagogue during the year. During the year, expenses amounting to £3,005 incurred on kiddushim costs (2018: £nil) were reimbursed to a council member. No other expenses were paid to the remaining council members in the year.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

### 13 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
Services and festivals	13	11
Education & nursery	33	37
Rabbinic	4	4
Youth work	3	3
Caretaking	3	3
Community & welfare	1	1
Marketing	1	1
Administrative	5	6
	<u>63</u>	<u>66</u>

The full time equivalent numbers for the year was:

Services and festivals	2	2
Education & nursery	9	10
Rabbinic	4	4
Youth work	1	1
Caretaking	3	3
Community & welfare	1	1
Marketing	1	1
Administrative	5	6
	<u>26</u>	<u>28</u>

#### Employment costs

	2019 £	2018 £
Wages and salaries	964,821	1,066,507
Social security costs	76,749	86,635
Other pension costs	26,023	28,895
	<u>1,067,593</u>	<u>1,182,037</u>

The number of employees whose annual remuneration was £60,000 or more were:

	2019 Number	2018 Number
£90,000 - £100,000	1	-
£100,001 - £110,000	1	-
£110,001 - £120,000	-	2
	<u>-</u>	<u>2</u>

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

### 14 Provision

	<b>Unrestricted funds general 2019</b>	<b>Unrestricted funds general 2018</b>
Provision for care costs	37,822	45,050
Utilisation of provision for care costs	(37,822)	(45,050)
Provision for care costs no longer required	(117,226)	45,050
	<u>(117,226)</u>	<u>45,050</u>

### 15 Net gains/(losses) on investments

	<b>Unrestricted funds general 2019 £</b>	<b>Unrestricted funds designated 2019 £</b>	<b>Total 2019 £</b>	<b>Unrestricted funds general 2018 £</b>
Revaluation of investments	26,974	421,016	447,990	(262,697)
	<u>26,974</u>	<u>421,016</u>	<u>447,990</u>	<u>(262,697)</u>



# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2019

16 Tangible fixed assets	Freehold land and buildings		Furniture, fixtures and fittings		Office and IT Motor vehicles equipment		Religious artefacts		Total	
	£		£		£		£		£	
<b>Cost or valuation</b>										
At 1 January 2019	7,100,000		137,733		4,867		230,000		7,481,895	
Additions	-		47,506		12,367		17,256		77,129	
Disposals	-		-		-		(8,613)		(8,613)	
At 31 December 2019	7,100,000		185,239		17,234		247,256		7,550,411	
<b>Depreciation and impairment</b>										
At 1 January 2019	-		7,017		973		-		10,314	
Depreciation charged in the year	-		14,488		841		-		16,668	
Eliminated in respect of disposals	-		-		-		-		(3,364)	
At 31 December 2019	-		21,505		1,814		-		23,618	
<b>Carrying amount</b>										
At 31 December 2019	7,100,000		163,734		15,420		247,256		7,526,793	
At 31 December 2018	7,100,000		130,715		3,894		230,000		7,471,580	

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

### 17 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 January 2019	5,203,121
Additions	451,366
Valuation changes	463,559
Equalisation	(14,808)
Disposals	(470,786)
	<hr/>
At 31 December 2019	5,632,452
	<hr/>
<b>Carrying amount</b>	
At 31 December 2019	5,632,452
	<hr/> <hr/>
At 31 December 2018	5,203,121
	<hr/> <hr/>

	2019 £	2018 £
Investments at fair value comprise:		
Mult-asset funds	4,855,055	4,483,407
Equities	274,270	272,544
OEICs and unit trusts	426,164	386,649
Cash	76,963	60,521
	<hr/>	<hr/>
	5,632,452	5,203,121
	<hr/> <hr/>	<hr/> <hr/>

The above fund consist of listed investments. The fair value is determined by reference to the quoted stock market price at the balance sheet date. The book cost amount to £ 5,370,071 (2018: £5,386,016)

### 18 Debtors

	2019 £	2018 £
<b>Amounts falling due within one year:</b>		
Amounts owed by related undertakings	64,154	5,090
Other debtors	265,684	340,966
Prepayments and accrued income	9,480	5,117
	<hr/>	<hr/>
	339,318	351,173
	<hr/> <hr/>	<hr/> <hr/>

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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

	Notes	2019 £	2018 £
Other taxation and social security		8,054	12,028
Deferred income	21	122,705	125,066
Trade creditors		78,444	52,045
Other creditors		111,772	85,658
Accruals and deferred income		35,512	86,564
		<u>356,487</u>	<u>361,361</u>

### Provisions for liabilities

2019 £	2018 £
24,952	180,000
<u>24,952</u>	<u>180,000</u>

Movements on provisions:

	£
At 1 January 2019	180,000
Reversal of provision	(117,226)
Utilisation of provision	(37,822)
At 31 December 2019	<u>24,952</u>

Provision for care costs

### 21 Deferred income

	2019 £	2018 £
Other deferred income	<u>122,705</u>	<u>125,066</u>

### 22 Retirement benefit schemes

#### Defined contribution schemes

The synagogue operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the synagogue in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £26,023 (2018 - £28,895).

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

### 23 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 January 2019	Income	Expenditure	Balance at 31 December 2019
	£	£	£	£
Hendon Reform Synagogue Educational Fund	78,658	-	(9,742)	68,916
High holyday appeal	45,524	28,902	(25,817)	48,609
Benevolent fund	14,708	-	-	14,708
General charities fund	14,475	-	-	14,475
Hardship fund	10,287	-	-	10,287
Youth fund	9,565	-	-	9,565
Equipment for disabled fund	8,876	-	-	8,876
Member's support fund	8,600	-	-	8,600
Jack Petchey award for education fund	6,874	2,250	(330)	8,794
Odessa and Belarus	7,137	-	-	7,137
Prayer book fund	12,325	-	-	12,325
Sifre Torah project and other religious artefacts	4,890	-	(600)	4,290
Nursery school physical development and education	4,129	-	-	4,129
Restricted funds for synagogue purposes	10,504	2,478	(3,120)	9,862
Other restricted funds	2,328	-	-	2,328
Legacies	-	10,000	-	10,000
Education	-	450	-	450
	<u>238,880</u>	<u>44,080</u>	<u>(39,609)</u>	<u>243,351</u>

The restricted funds comprise income donated to the synagogue by donors to be used for specific purposes in accordance with such donors' wishes. The High Holy Day appeal comprises donations received from donors who specify which charity they would like to benefit from their donation from a list provided by the synagogue. At the balance sheet date restricted funds amounted to £243,351.

The total for expenditure above includes amounts paid regarding charitable activities of £29,067 and also the sum of £10,553 represented by transfers between funds.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2019

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#### 24 Designated funds

The income funds of the charity include a designated fund, the special projects fund. The source of the fund is entirely from the proceeds of the sale of HRS's former premises and the council set aside this fund aside out of unrestricted funds for specific projects, for example major building work.

As at the year end approximately £230,000 has been used from the fund on improvements and refurbishments.

	Movement in funds				
	Balance at 1 January 2019	Incoming resources	Transfers	Revaluations, gains and losses	Balance at 31 December 2019
	£	£	£	£	£
Special projects fund	4,889,831	48,015	(296,576)	421,016	5,062,286
	<u>4,889,831</u>	<u>48,015</u>	<u>(296,576)</u>	<u>421,016</u>	<u>5,062,286</u>

A transfer of £66,576 was made to the general fund in respect of capital expenditure incurred on alterations and improvements bringing the total incurred to date on alterations, improvements and refurbishments to approximately £230,000. In addition a further £230,000 has been transferred to the general fund to bring free reserves to an adequate level.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2019

25 Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Total		Unrestricted funds		Designated funds		Restricted funds		Total	
	2019	£	2019	£	2019	£	2019	£	2018	£	2018	£	2018	£	2018	£
Fund balances at 31 December 2019 are represented by:																
Tangible assets	7,526,793	-	-	-	-	-	7,526,793	7,471,580	-	-	-	-	-	-	-	7,471,580
Investments	570,166	5,062,286	-	-	-	-	5,632,452	368,121	4,835,000	-	-	-	-	-	-	5,203,121
Current assets/(liabilities)	(65,421)	-	-	-	243,351	-	177,930	53,358	54,830	238,880	-	-	-	-	347,068	-
Provisions	(24,952)	-	-	-	-	-	(24,952)	(180,000)	-	-	-	-	-	-	(180,000)	-
	8,006,586	5,062,286	-	-	243,351	-	13,312,223	7,713,059	4,889,830	238,880	-	-	-	-	12,841,769	-

The above funds includes a revaluation reserve of £398,307 (2018: £nil).

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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### 26 Events after the reporting date

Since the start of January 2020, the outbreak of coronavirus, which is a rapidly evolving situation, has adversely impacted global commercial activities. The rapid development and fluidity of this situation precludes any prediction as its ultimate impact, which may have a continued adverse impact on economic and market conditions and trigger a period of global economic slowdown.

The council do not believe there is any financial impact on the financial statements as at 31 December 2019 as a result of this subsequent event. The valuation of the financial assets, including the investments,, and financial liabilities as at 31 December 2019 as disclosed in the financial statements reflects the economic conditions in existence at that date.

### 27 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2019 £	2018 £
Aggregate compensation	258,673	324,814

The council consider its key management personnel during the period were Senior Rabbi Smith, Senior Rabbi Katz, Rabbi Goldsmith and Perry Newton (community director) to whom the trustees have delegated significant authority and responsibility in the day-to-day running of the synagogue.

#### Transactions with related parties

During the year an amount of £655 was paid to a close family member of a trustee for services provided to the charity.

The following amounts were outstanding at the reporting end date:

	Amounts owed by related parties	
	2019 £	2018 £
Edgware and District Reform Synagogue	63,359	4,295
Hendon Reform Synagogue	795	795
	64,154	5,090

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

### 27 Related party transactions

(Continued)

During the previous period, Hendon Reform Synagogue (HRS) and The Edgware and District Reform Synagogue (EDRS) combined on 31 October 2017 by transferring their net assets at fair value to Edgware and Hendon Reform Synagogue (EHRS). The total donations made were £13,303,095 as follows:

Donations of reserves from EDRS amounted to £1,825,990. In addition, a fair value adjustment of property owned by EDRS of £5,753,031 was made bringing total donations from EDRS to £7,579,022.

Donations of reserves from HRS amounted to £5,753,031.

	Total donations £
Hendon Reform Synagogue	5,724,963
The Edgware and District Reform Synagogue	7,579,022
	<u>13,303,985</u>

### 28 Cash generated from operations

**2019**  
**£**

**2018**  
**£**

Surplus for the year	470,453	12,729,912
Adjustments for:		
Investment income recognised in statement of financial activities	(177,453)	(41,306)
Gain on disposal of tangible fixed assets	(86)	-
Donation from HRS and EDRS	-	(13,303,985)
Fair value gains and losses on investments	(447,990)	262,697
Depreciation and impairment of tangible fixed assets	16,667	5,398
Movements in working capital:		
Decrease/(increase) in debtors	11,855	(351,173)
(Decrease)/increase in creditors	(2,513)	236,295
Increase in provisions	(155,048)	-
(Decrease)/increase in deferred income	(2,361)	125,066
<b>Cash absorbed by operations</b>	<u>(286,476)</u>	<u>(337,096)</u>

### 29 Analysis of changes in net funds

The synagogue had no debt during the year.



# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

### 30 Prior period adjustment

#### Changes to the balance sheet

	At 31 December 2018		
	As previously reported	Adjustment	As restated
	£	£	£
<b>Fixed assets</b>			
Tangible assets	7,359,723	111,857	7,471,580
<b>Creditors due within one year</b>			
Other creditors	(224,268)	1	(224,267)
	<u>7,135,455</u>	<u>111,858</u>	<u>7,247,313</u>
 Net assets	 <u>12,729,911</u>	 <u>111,858</u>	 <u>12,841,769</u>
 Capital funds			
Income funds			
Restricted funds	238,880	-	238,880
designated	4,889,830	-	4,889,830
Unrestricted funds	7,601,201	111,858	7,713,059
	<u>12,729,911</u>	<u>111,858</u>	<u>12,841,769</u>
<b>Total equity</b>	<u>12,729,911</u>	<u>111,858</u>	<u>12,841,769</u>

#### Changes to the profit and loss account

	Period ended 31 December 2018		
	As previously reported	Adjustment	As restated
	£	£	£
Raising funds	220,128	(4,779)	215,349
Charitable activities	2,190,456	(107,079)	2,083,377
	<u>2,410,584</u>	<u>(111,858)</u>	<u>2,298,726</u>
 Net movement in funds	 <u>12,729,911</u>	 <u>111,858</u>	 <u>12,841,769</u>

Expenditure on tangible fixed assets amounting to £116,773 written off in the period ended 31 December 2018 has been capitalised. The depreciation charge on such assets in the period ended 31 December 2018 was £4,916 and so the net income for the period has increased by £111,857 from £12,729,211 to £12,841,068.

In the period to 31 December rabbinic salaries and expenses amounting to £559,544, marketing salaries and expenses amounting to £40,524, charitable donations amounting to £2,598, sundry expenses amounting to £25,435 and depreciation amounting to £5,398 were not allocated to the synagogue's activities. These costs have been allocated to fundraising, and the synagogue's charitable activities which comprise services and festivals, education and community services and support. The allocation of such costs has no effect on the net income for the period.