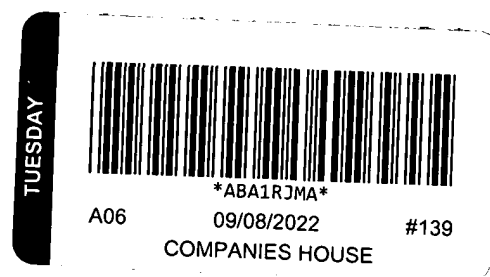


Charity registration number 1172458

Company registration number 10622971 (England and Wales)

**EDGWARE AND HENDON REFORM SYNAGOGUE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**



# EDGWARE AND HENDON REFORM SYNAGOGUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Council

Fiona Aitman  
Janet Brand - chairman  
Robert Brand  
Sharon Garson  
Jeremy Harrod - joint vice chairman  
Michael Lerman - joint honorary treasurer  
Kevin Maddison - joint honorary treasurer  
David Mendoza-Wolfson  
Daniel Mitchell  
Lorna Perez  
Eric Sander  
Joanna Sigalov - joint vice chairman  
Bradley Trainis  
Jo Weber  
Michael Weber - honorary secretary  
Andrew Woolstone - honorary officer  
Elliot Allen (Appointed 26 September 2021)  
Donna Bryk (Appointed 26 September 2021)  
Neil Flash (Appointed 26 September 2021)  
Benjamin Konyn (Appointed 26 September 2021)

### Rabbis

Rabbi Mark Goldsmith  
Rabbi Emily Reitsma - Jurman (Resigned 8 January 2021)  
Rabbi Debbie Young - Somers  
Rabbi Mati Kirschenbaum (Appointed 1 November 2021 and resigned 6 June 2022)

### Community director

Perry Newton

### Charity number

1172458

### Company number

10622971

### Principal address and registered office

Edgware and Hendon Reform Synagogue  
118 Stonegrove  
Edgware  
HA8 8AB

### Auditor

Gerald Edelman LLP  
73 Cornhill  
London  
EC3V 3QQ

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# **EDGWARE AND HENDON REFORM SYNAGOGUE**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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### **Solicitors**

Howard Kennedy LLP  
No.1 London Bridge  
London  
SE1 9BG

### **Investment advisors**

Cazenove Capital  
1 London Wall Place  
London  
EC2Y 5AU

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# **EDGWARE AND HENDON REFORM SYNAGOGUE**

## **CONTENTS**

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	<b>Page</b>
Chairman's statement	1
Council Members' report	2 - 16
Statement of Council members' responsibilities	17
Independent auditor's report	18 - 21
Statement of financial activities	22
Balance sheet	23
Statement of cash flows	24
Notes to the financial statements	25 - 45

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# EDGWARE AND HENDON REFORM SYNAGOGUE

## CHAIRMAN'S STATEMENT

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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2021 has been almost as difficult a year as 2020 in that all activities and services have been overshadowed by the Coronavirus pandemic. However, although we have been mindful at all times of the safety of our community, we have learned to live with it, and to tailor everything around it. Having to organise things in line with government guidelines has been hard, but we have more than managed, and as the year progressed, more and more activities came back into the building, and I am so proud of the way in which we have coped.

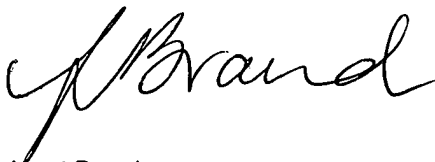
In January we said a fond farewell to Rabbi Emily who left us to join West London Synagogue – a fantastic career move for her, but a loss to us. We wish her well for all her future endeavours. A third rabbi to join our team, Rabbi Mati Kirschenbaum, was not available to join us until after the High Holy Days, but now that he is here, I hope his rabbinate will flourish with us. In the time between Emily leaving and Mati joining us, we were fortunate to have Rabbi Roberta Eckhart-Harris as a locum. She brought with her great warmth and compassion, and we also learnt about such interesting things as the archaeology of the Bible! I hope we can call on her services again in the future should we need a stand-in.

In February Sarah Koster joined us as a Young Families Lead – her mission, to engage the young families already a part of our community with new and exciting activities, and to encourage those who have not yet taken that step, to join. We have seen an increase in numbers attending Kuddle-Up Shabbat, Friday's Stay and Play, and also many new activities for parents with small children. It has been delightful to see the community centre full (Covid allowing) with parents and their youngsters, getting to know one another and getting to know us. Sarah's work culminated this year in a baby blessing service for all those children born during the lockdown – it was wonderful to see the babies, ranging from 3 weeks to 18 months old, on our Bimah being formally welcomed into the community.

After many years using the Community Centre, the Jewish Care Day Centre left our property in March, and ever mindful of the need to maintain our beautiful building, in the Spring/Summer of 2021 we refurbished the spaces used by Bookies Babes and the Nagila nursery. We have seen an increase in numbers in both areas, with new opportunities for membership growth. Moving into 2022 we plan to refurbish the kitchen area in the Community Centre, and also the main kitchen in the synagogue.

In the Summer of 2021, a forward strategy day was held looking at how we wish to move forward as a reform, progressive shul. We looked at how we want to attract new members as well as to how to engage existing ones. We also looked at how to make the best use of our property. You will see increasing evidence of our deliberations as we begin to introduce new initiatives into 2022.

As I said at the beginning of this piece, although 2021 was still a difficult year, the shul has not stood still – we have continued with our activities and our growth. I want to thank all those professional staff and volunteers who have kept everything going. I am extremely proud to be the chairman of EHRS.



Janet Brand  
Chairman

Date: 12 July 2022

# **EDGWARE AND HENDON REFORM SYNAGOGUE**

## **COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

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The Council present their report and financial statements for the year ended 31 December 2021.

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 2021**

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### **Achievements and performance**

2020 and 2021 seemed to have blurred into one another. From the beginning of 2021, we still had a "lockdown" and continued with "working from home". I am pleased that our "business continuity" systems held up and the running of the synagogue, although remotely, continued without interruption.

Most of the activities and procedures still relied on the technology with meetings, teaching, chatting and services continuing online. Zoom and Livestreaming came into common language keeping all our members and friends in touch. Unfortunately, even many happy occasions and their celebrations had to be postponed. This included the weddings that were planned during that period.

As some facilities opened up and tried to move back in some direction towards normality, we approached the high holidays. We welcomed many to the services "in-person" and still many, sometimes hundreds of people, joining and watching online through the Livestreaming.

As staff started to return to the building, we put Covid procedures in place to start some further "in-person" activities and some "hybrid". Wearing of masks was required for the rest of the year. Staff and volunteers carried out their Covid tests at home on a regular basis to ensure that everyone was kept safe and that they felt comfortable and safe at work.

Many other procedures have changed shape and been brought up to date. The EHRS postage bill has increased over the past few years. We are now trying to do more via email and via the website. We have made great effort to ensure we have email addresses for all members and their families. Our membership database, DOROT as in "generations", received further upgrade. As part of the improvement to our systems we changed from using Standing Orders to Direct Debit in preparation for membership subscriptions.

The working environment was reviewed as well as the teams. The library was moved from the first to second floor. This enabled the room to be fitted out to accommodate the merged Education and Youth team. The three members of the finance team together with our Communications and Marketing Officer moved to new offices for better structure and working environment.

As summer of 2021 approached some restrictions were lifted which enabled external groups to resume their use of the site once a Risk Assessment had been done. We also started to receive bookings for functions for later in 2021 and into 2022.

During the lockdown the building still had to be kept in good order and maintained. During the period of little activity some of the caretaking team were placed on "furlough". Many thanks to the caretaking team for looking after the site and getting it back into use.

Marketing and Communications was a key facility during the year. Members were kept in contact and up to date including when onsite activities started to return. The weekly email newsletter "Our Week Ahead" and the magazine "LeDor VaDor" were key to this strategy together with our website. 'Finding Freedom at Home' was our Pesach 2021 brochure, for all Pesach services, activities and an online Seder. A High Holy Day brochure for those who wanted to join in person or online from home, helped to enhance the High Holy Days for everyone.

It has been a trying year. Everyone has worked hard from wherever they are, often beyond their normal hours. Many thanks to them all.

### **Rabbinical**

Early 2021 we were again in the depths of the pandemic. The Rabbis continued every Shabbat to offer our Classic service to a good-sized congregation mixed between on line and, from April 2021, in person. They had many Bar and Bat Mitzvah experiences to celebrate where only 15 of the family were allowed to be with us in the Synagogue, ensuring that these celebrations were as meaningful as possible.

# **EDGWARE AND HENDON REFORM SYNAGOGUE**

## **COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021**

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The Rabbis also led weekly parallel and festival services engaging diverse members of our congregation of all ages in worship. This year's innovations included our Cornerstone Explanatory service aimed at those new to Jewish life, the Early Risers Service broadening our Friday Night Lights such as our service together with a Texas Reform congregation after the Texas Synagogue hostage taking incident. The EHRS Young Families team made sure that there are 'Shabbat Tote Bags' helping children who come to services to focus while they are with us.

The Rabbis offered evening prayers in the Synagogue enabling our bereaved families to have shiva prayers for a loved one, as it was unsafe to do so in private homes. They are extremely grateful to the excellent team of prayer leaders (shlichei tzibbur) who support us in doing this in person and on zoom week after week.

Our family services on festivals have been particularly effective and we seem to be turning round the attitude of Jewish Day School parents into seeing coming to Synagogue for a family activity as a positive and wanted experience. The Rabbis are working with the membership group to hold successful listening evenings to our Jewish Day School parents.

The Rabbis worked with volunteers to create a meaningful High Holy Days in continued difficult circumstances, welcoming members back to our Synagogue whilst others were able to participate in the services thoroughly from home. We brought the Friday night services into the Beit Tefillah (Sanctuary) and enhancing the music of these services, making it an especially welcoming space for our Bat and Bat Mitzvah children and their families. They support our popular weekly young family offerings Kuddle Up Shabbat and Shabbat Stay and Play as leaders of prayer and song.

The Rabbis are intimately involved with the process of building the membership of our Synagogue, both in terms of recruitment of new members and engagement of current members, as well as talking to those thinking of leaving. They worked to create new ways of our members getting to know and build relationships with each other that gives EHRS membership meaning – our EHRS Together Groups, these include Cook a Long and Beer and Shiur.

The Rabbis work with our Community Care Team to ensure that pastoral needs among our congregation are responded to and looked after as well as we can. They also support our Community Care team in their 'Let's Talk' groups and events which address particular issues around day to day mental health that are real in our congregation.

They are deeply involved in the Education and Youth work of our Synagogue and co-teach and develop the Bar and Bat Mitzvah programme meaning that we get to know all of the young people well before their special Shabbat. This is also a major membership gateway through the quality of the programme and our tutor team. We help with Orot, again aiming to get to know all of the children and their families. They regularly visit J-Coss and Clore Shalom.

Rabbi Mark is the Reform steering Rabbi of EcoSynagogue and thus was at COP-26 this year. Rabbi Debbie is a trustee of Faiths for the Climate. They aim to bring EHRS values to make change in the Jewish and wider world.

Rabbi Debbie is featured regularly on Radio London, Three Counties Radio, Radio 2- Pause for Thought, on BBC Sunday Morning live and more. She is one of the three rabbis who create the popular Rabbiting On Podcast and helps with the Progressively Jewish Podcast and are regular writers in the Jewish News.

From January 2021 we were aided by Rabbi Roberta Harris-Eckstein as interim team Rabbi, and we are very grateful for her help which continues on an ad hoc basis. Rabbi Mati Kirschenbaum joined our team in November 2021.

We are very grateful to our Rabbis' PA, who aids us in every way that she can.



# **EDGWARE AND HENDON REFORM SYNAGOGUE**

## **COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021**

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The Rabbis are delighted to work with an ever supportive and stimulating group of lay members who are the backbone of the Synagogue, including Senior Warden, Chair of Services and the High Holy Days Coordinator. It is not possible to identify everyone here and indeed it is a measure of the success of our Synagogue that there are so many dedicated volunteers who make this community an empowered and effective community to belong to. These leaders are joined by hundreds of other people who volunteer time to our community in the great variety of activities and encounters on which our community stand – for Torah, Avodah and Gemilut Chassadim, as a House of Prayer, a House of Study and a House of Meeting and Care.

### **Services Committee**

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 and forthcoming services. Although the Education Committee manages Children's and Youth Services, the Committee has input into the timing and format of these services. During the year we held approximately 300 services. We continue to assist the Rabbis in leading Shiva prayers for mourners. All our services have been greatly enhanced by the choir. Services again had to be planned in a Covid world where the year started in lockdown but gradually opened up to allow our services to be attended in person in addition to remaining on-line. We are gradually bringing members back for in person services but we are keeping live streaming and online services for those unable to attend in person or who feel uncomfortable returning at this time.

We continue to have Friday afternoon services for our very young members, and have changed the Barmitzvah classes to Friday afternoons, resulting in our Friday night services becoming more popular with families. We also now have tote bags available with age-appropriate activities and books to keep our younger members occupied during main services. In October we held a special service to bless our pets which coincided with Sedra Noah. In November we held a baby blessing service to welcome into our community all the babies born during the pandemic. We have continued to offer a variety of alternative services, including more musical services and also outdoor services on Stanmore Common and in Borehamwood.

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, and through our broadcast services, we are able to reach a wide audience both within the UK and worldwide. The Services Committee believes that thereby we maintain our Public Benefit commitment.

### **High Holy Days**

Another complicated year as we had come out of lockdowns, but the country was still in a very nervous state. We started in February and had monthly meetings for the next 7 months. We were back in the synagogue but the majority of our members still choose to use the livestreaming option to participate. The success of the HHD brochure last year was replicated again with even more interaction and balancing between the requirements for members attending in person and those expecting a similar offering online to the previous year.

We produced a rounded programme, providing classical services as well as alternative offerings for those that wished for something different, enabling being able to swap between the two. Due to smaller numbers we were able to use the upper synagogue solely for the children's and alternate services giving it a more prominent position and were well attended. Rosh Hashanah was as early as it could be in September, so meant a lot of hard work and effort had to be put in through the summer holidays to ensure everything was ready on time for the community - a very big thank you to all involved in ensuring this extremely complicated operation went off smoothly.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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### **Security**

As with 2020, for part of the year under a government lockdown, with lockdown security has not really needed to be provided but, since re-opening, this has mainly been carried out with paid guards and limited volunteers. Volunteers from both the security committee and also members of the community have been extremely thin on the ground and this is something we need to work on now that attendances are increasing so, we can make sure our community is protected whilst in our building and also whilst leaving it, we certainly welcome all volunteers to contact us.

We ran the largest security operation over the High Holidays, mainly with members of the security team with some volunteers, member numbers were much lower than in previous years, last year not included as all was carried out over Zoom, the security operation ran very smoothly and thankfully no incidents of any kind were reported.

This year was the first year under new leadership of the security committee and subject to enough community interest, we would like to arrange training for our community which the CST are willing to do.

### **Education**

**Orot:** after the challenges of COVID, we made the decision to return to full in person classes after the Pesach holidays because teaching hybrid classes is challenging especially when one or the others internet connections break down. It was welcomed by nearly all families whose children happily returned. We held some very special joint Zoom events such as the 'Chocolate Seder' organised by Reform Judaism, where we joined with over 400 other children from chedarim around the country. We were very proud of our children who created and led the Dayenu. Thanks to volunteer driver's we delivered resource packs to all our children so that they could participate. The children also created and buried a COVID time capsule.

**Bbm:** Our 1:1 tutoring continues mostly online as it offers more flexibility for both the students and tutors. We introduced a new mentoring programme as one way of keeping our post b'nei mitzvah students involved. We train the students up to become mentors to the next generation of b'nei mitzvah students. It is lovely to see the positive and supportive relationships that grow between the mentees and their mentors. Each of our BBM term finishes with a special celebration of the students learning. For the first time in two year's we were able to celebrate the gemilut chasidim term with a 'fair' that the b'nei mitzvah students put on for the younger children at EHRS, which was very well received and delightful. For the first time we held a 'Transitioning to Secondary School' event for our Year 6 students, which saw our Year 8 students giving advice and tips to them, which was amazing to witness the maturity and wisdom of our students.

**Nagila:** Nagila used the academic year to explore the cycle of Jewish festivals and also enjoyed learning about different cultures. We have had continuous support and regular involvement from all members of the Rabbinical Team. We also work closely with the EHRS Young Families Lead to promote their activities to our families.

We continued to stay open throughout the Winter lockdown and remained in touch with those families who chose not to send their children back until later in the year and were pleased to be able to finish the Summer Term with an in-person family Shabbat. Over the summer break the nursery was completely renovated and we returned in September with a new cohort ready to enjoy the enhanced space. In November we participated in the global event - Mitzvah Day, with parents and children working together to support a number of charities, including Homeless Action in Barnet and Jewish Care. We also participated in Just ONE Tree day and the parents fundraising efforts raised enough to plant a further 95 trees to contribute to global reforestation. Nagila is open to members and non-members alike and provides a warm introduction for many young families to EHRS.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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**All Things Jewish (AJT):** We gradually came out of lockdown with more programmes and events happening in person. We continue to offer a varied online programme and many events are hybrid because we want to remain accessible to all our members. For example: The Rabbi Kraft Memorial Book Club led by author and EHRS member Debra Barnes remains online and because of this can have special author appearances to talk about their books. We held some lovely cross generation events with the children in Orot; for Tu Bishvat we had Zoom visits with people in Israel and in Australia, and we held a special Sephardi Day when we learnt about the Jewish communities in Iraq, the Caribbean and Tzvat. These events were enhanced by special guests such as Miriam Halamy who shared the story of her husband growing up in Iraq.

### **Youth Department**

The youth department held various events and holiday schemes during the year including half terms, Passover and summer holidays. The schemes were well attended and, where necessary, all within covid guidelines. Where face to face events were not possible we held online activities to maintain contact with our young people.

We received positive feedback from parents, many of whom said how included their children felt and how new friendships were formed. We also provided additional support to children with special educational needs, all of which were able to be actively involved in all activities. Liaising with parents and local experts, we were able to provide a meaningful experience for all of our participants.

Our new team of leaders completed their hadracha course, were awarded their certificates and are now actively involved in all our events. Our young leaders are also supporting the bar/bat mitzvah students with their studies on Friday afternoons.

The youth department continued to work closely with the education department, collaborating together on religious holiday events and fun days out for our members. We also are working more and more with our welfare department, focusing on young people's mental health and the effects of social media on their lives.

Our uniform groups continued online and, where possible, in person. Cub, scouts, beavers and brownies were all well attended and continue to grow in numbers and success.

We have continued to liaise with RSY (Reform Synagogue Youth) and are looking forward to planning events, which will involve other reform synagogues around the UK. We have also been able to use their expertise in mental health and have invited their leaders to share their knowledge with our young leaders.

Towards the end of the year we employed a new and dynamic youth worker who has settled in well and already had a positive impact. He shows huge commitment to his work and is very popular amongst members and leaders alike.

### **Within EHRS**

**New Options:** Because of the coronavirus pandemic, we were unable to continue with the extremely popular Wednesday Bridge afternoons for most of the year. However, we re-started again in November, although the numbers attending each week have now been lower than previously, as older people are still cautious with mixing socially at the moment. During the 'lockdown', we continued, through using Zoom, with the monthly light-hearted topical discussions, 'Schmoozing with the Rabbis'. All our Rabbis contributed, each in their own individual style, to make it lively and popular.

**Kiddushim:** Another year completely affected by the pandemic - for 6 months there was no kiddush and then we cautiously provided a wrapped cholla roll and kiddush wine.

Sukkot allowed us to trial an increased offering but ensuring it was covid friendly (including crisp packets and sealed cakes/biscuits) which was very well received by members. This enabled us to also put on a lovely kiddush to finally celebrate Rabbi Debbie's inauguration with over 200 attending in October.

Families are now able to have a pared down B'nei Mitzvah kiddush, which they have very much appreciated.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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We will continue to maintain sensible food handling to ensure members safety but are delighted that those attending are thoroughly enjoying a return to normality and the chance to meet up again to chat with friends after the service and enjoy the kiddush.

**Young Adults:** The Young Adults group ran events including Beer & Shiur and Cook-a-longs supported by Rabbi Debbie Young-Somers.

### **Community Care**

Community Care and Wellbeing offer members support, advice and advocacy through difficult times in their lives. We offer practical and emotional support often when people are at their most vulnerable. Our strong community networks allow us to work in partnership with external organisations.

There were 79 member deaths in the community during 2021 and an additional 32 families were affected by the deaths of non-member relatives. Surviving relatives were offered telephone support during 2021. Demand remained high from the bereaved for support and as a result two bereavement social groups started in 2021 both run by members for different age groups with a third due to start in 2022 for the 70 plus age group.

The number of active community circles reduced during 2021 as restrictions were lifted at times during the year. Whilst there was no longer the need for the same level of support from the community circles it became clear that strong community connections had been made as a result of their introduction.

Community Care encourages friendships to help reduce loneliness and promote active inclusion in our community through the monthly lunch club, which reopened in October 2021. Prior to this lunch club volunteers were in contact with regular attendees by phone and as in 2021 many received honey cakes at Rosh Hashanah.

The EHRS Memory Way Café provides a regular social gathering for people living with dementia and their family carers and until November 2021 was operating on zoom. Since November it is now run on a hybrid basis, in house and on zoom. It remains popular with both members and non-members.

We have 395 members over the age of 85 and Telenet calls are 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 are followed up by Community Care staff.

Befrienders remained unable to visit more isolated members but have been making regular telephone calls.

**Chevra Kadisha:** Due to the Covid epidemic both the male and female groups have not done many Tohorot.

The female group restarted in the middle of 2021 and have managed to perform a couple, but with members of the teams being vulnerable and unable to help for other personal reasons we are not back to the pre Covid levels.

The mens' team were not back at all.

There is a definite need to recruit new members of both teams and I hope that we can organise a training program in the near future.

### **Associated groups**

**JACS:** Because of Covid19, only 8 meetings were held, consisting of 6 talks and 2 talks with musical screen accompaniment.

Besides the 2 musical events which members particularly enjoy, the talks were educational and informative, consisting of Black history and Black Lives Matter, Stephen Spielberg, Holocaust Memorial Trust, current affairs interspersed with comic poetry readings, history of Harrods, and adventures of a Jewish lady sailor. The musicals were a tribute to Larry Adler, and Jews have written the best Christmas songs. Attendances varied between 17 to 44 people.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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### Membership

The function of the membership committee is to actively encourage new members whilst also looking after our existing membership. The main goal of the committee in 2021 was to implement the new member process and start working with families with children at Jewish day schools.

The main initiative in the past year were:

1. Work with families with Children at Jewish Day Schools to understand their needs
2. Implement the new member process resulting from the previous listening campaign

**Tzedakah Group:** We are delighted to inform the community that we raised just under £30,000 in our appeal last September for our chosen charities, Jewish Blind & Disabled, Camp Simcha, Leo Baeck Summer Scheme in Israel, My Israel, Magen David Adom, Noah's Ark Children's Hospice and Goods For Goods.

Each year a small group of people choose from among the various charities that approach us during the year for help, and decide which charities will best suit our community. These are put out to you all in the High Holy Days Appeal.

**Young families:** January to March 2021 saw us deliver through another Lockdown, and we successfully engaged our young family members and wider community of non-members, with creative online programming, including weekly Kuddle Up Shabbats to special interactive zoom events celebrating Purim and Pesach. We delivered Shabbat dinosaur activity packs and challot to the doorsteps of all young family members.

In March 2021 we began to move over to in person delivery, launching Shabbat Stay and play, introducing a monthly in person Kuddle Up and celebrating key festivals together. Participants, which include many non-members have expressed lovely feedback on how much they enjoy our activities and feel welcomed by EHRS. We created new baby packs for members and service tote bags to involve children visitors in the Classic service. A particular highlight was our Lockdown baby blessing in November and our huge Chanukah fair in Dec 21 attended by over 100 people.

### Beyond EHRS

**Interfaith:** Lock downs, Corona restrictions, and spending 2021 as a team of 2 Rabbis have meant our face to face and community wide interfaith work has yet to recover and continue to grow as we would like it to. However, we remain committed to ensuring it is a part of our communal life, and both Rabbi Mark and Rabbi Debbie continue to engage in interfaith work.

We were able to host talks by Christian clergy at both Shavuot Tikkun Leyl (where Rev Pippa Turner and Rabbi Debbie explored the links between Shavuot and Pentecost) and at a Shabbat Shiur pre-Rosh Hashanah where Rev Suzanne Vernon York and Rabbi Debbie explore Christian and Jewish approaches to repentance. We were also pleased to be able to welcome local clergy to Rabbi Debbie's induction, and it is these relationships, we hope to continue to strengthen and grow in the future.

Both our Rabbis also attended Barnet's Clergy Together meetings, bringing together clergy from across all the faith communities in Barnet. These relationships have been hard to nurture over zoom but have been helpful ways of keeping connected.

Rabbi Debbie has represented Reform Judaism at the Duchess of Cambridge' Carol Concert as part of the interfaith delegation, and continues to teach both trainee Rabbis at Leo Baeck College, and trainee Christian clergy at Queens and Cuddesdon in World Religions. Interfaith Encounter and Jewish-Christian Relations. She also teaches a unit on Judaism at the One Spirit Institute which trains people for interfaith ministry such as chaplaincy. Rabbi Debbie also became a trustee of Faiths for The Climate, an interfaith charity bringing faith communities together to campaign and work against climate change.

Rabbi Mark and Rabbi Mati co-led and organised the Edgware Remembrance Day service together with local Christian and Buddhist clergy. Rabbi Mark also led the Borough of Barnet Holocaust Memorial Day interfaith service.

We hope to build more community involvement in our interfaith work in the coming year.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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**Cultural and heritage group:** Throughout the year there were many opportunities for EHRS members to engage with Israel. We began with a Zoom tour of Jerusalem put together and narrated live by Jeremy Leigh called 'Next Sunday In Jerusalem', focusing on the borderlines of the city. At Tu B'Shevat we again used the immediacy of Zoom technology to join the curators of the Jerusalem Botanic Garden as they planted a tree in the garden.

When the Gaza conflict escalated and many of our friends in Israel were having to cope with rocket attacks we joined with Rabbis Haim Shalom and Galit Kedem-Cohen and educators in Jerusalem and Holon to understand the pressures that they were under and their actions for peace.

We held a joint Shabbat service online with the Rabbi-Principal Ofek Meir of the Leo Baeck Center in Haifa, continuing to build our relationship with this beacon of Reform Judaism in Israel. Our children in Orot also held a joint class with 5th Grade students in Haifa and established pen pal relationships.

We participated in and co-led the Reform Judaism Yom HaZikaron and Yom Ha'Atzmaut commemoration and celebration, also online, with communities around the UK. As we began to be able to be back in person when Covid restrictions began to lift we held two Israeli film nights in our EHRS 'EveryJew Cinema' which enabled us to enjoy films from the Tel Aviv Film School students and to watch a popular Israel film from the 2000's all in Ivrit.

In late November we rounded off the year with a session brought to us by the UJIA on the challenge and great efforts to teach Arabic to today's Israeli students. We are looking forward to many more in person opportunities to engage with Israel in 2022 but also know that using Zoom to be there in the Jewish state in real time can also be very effective.

**Social action group:** Between January and May 2021 and again from October 2021 to the end of the year, Together in Barnet (TiB) provided temporary accommodation to people experiencing homelessness in a hotel. Volunteers from the EHRS community provided home cooked breakfasts and dinners and delivered them to up to 16 guests on allocated nights. A member of the EHRS community has been a trustee of Together in Barnet for the duration of the year.

The EHRS community continued to work in partnership with Career Ready, a social mobility charity that prepares A level students for the world of work. EHRS volunteers were members of the Local Advisory Board at The London Academy school as well as mentors for their Year 12 and 13 students.

EHRS sent 2 volunteers to The Separated Child Foundation to compile Arrival Packs and Sleep Packs for unaccompanied child refugees.

The EHRS community collected donations and sent £289 to World Jewish Relief.

### **Jewish affiliated organisations**

**AJEX:** Edgware AJEX and district branch held a few meetings in the shul live rather than on Zoom and it was nice to make contact once again without having to ask members to unmute!

We held two remembrance services one in this shul on 6.11 and the other at Edgware United ( 13.11) which followed the same format as in previous years. On 14th the branch held our annual Remembrance service at the Edgware War memorial under the auspices of the Royal British Legion coordinated by Andrew Dissmore. The following Sunday we attended the AJEX National parade which this year the honour of leading it fell to your member Ron Shelley MBE who described it as " An totally unbelievable experience".

# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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**Joint Jewish Burial Society:** All the members of EHRS are covered for their burial by their membership of the shul, and we work closely with the rabbis, administrative staff and care staff dealing with any deaths in the community, arranging the funerals, stone-settings, sometimes catering in our new gathering hall at the JJBS Woodland Cemetery.

We see our role as taking care of not just the how to of a funeral, in other words, what needs to be done in law, and administratively for a funeral to take place, but also taking care of the family of the bereaved.

We cover 44 synagogues who are mostly a mix of Reform and Masorti, but we also have 3 Liberal synagogues and two independent synagogues.

When members join over the age of 50 there is a late entry payment to be made – we can facilitate payment terms should these be necessary and likewise for Woodland burial the premium can be paid off over a period of time.

We also now offer catering in our Woodland Hall, both after funerals and stone-settings, albeit for stone-settings on Sundays it is very much first come, first served.

**Movement for Reform Judaism:** Towards renewal – The future of Reform Judaism  
The Movement for Reform Judaism's purpose is to promote Reform Judaism and support and nurture our individual communities and give its 43 synagogues across the UK and their congregants an identity and sense of belonging as Reform Jews.

Our Movement is run by members for its members and people, relationships and partnership are fundamental to its existence and success. This should be fuelled by communication and transparency, together with clear values – such as collaboration, trust, respect, and honesty.

It is through this alignment and the mutuality and effectiveness of the relationships between its key stakeholders – the members, the Rabbinate, and the Movement – that we will create success as a Movement and within our synagogues.

In recent times the focus on this has wavered, hampered greatly by the Covid pandemic, separating us from our communities and friends, creating a loss of connection and uncertainty about our Jewish lives. MRJ wants to help renew and reinvigorate our Reform Jewish lives – for all generations.

Our plan is to work with our synagogues, to work collectively to overcome the post-Covid challenges and embrace the changed world in which we find ourselves.

We are delighted to say that EHRS, along with other communities, is playing a constructive and collaborative part in this process. We are grateful for the positive contributions of your community and, especially, from the rabbinic team, honorary officers and council.

We are determined to find ways to make our shuls welcoming spaces for all. Rest assured your rabbinic, professional, and lay leadership will be working hard to bring this to you at EHRS.

Additionally, this work will be invaluable in helping MRJ with future planning, deciding together with our members what the Movement's work and services should be and how to fund this sustainably. We are already progressing several other important initiatives, including work on safeguarding and wellbeing, reviewing our RSY and youth programmes, modernising our governance, recruiting a new MRJ professional leader, and, more than ever, delivering valuable services for our communities, ranging from our Reform Beth Din to assistance with employment practices.

We are extremely grateful for EHRS playing its part in this endeavour and making Reform Judaism meaningful for us all.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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**Board of Deputies:** The Board's first virtual Standing Advisory Councils on Religious Education (SACRE) conference was held recently, with nearly 80 attendees. The conference was intended to upskill Jewish representatives on SACRE. Ind was the first in a series to support Jewish SACRE representatives. The Board responded to Lord Mann's request for submissions ahead of his next review of antisemitism in the UK. Please let me know if you would like a copy of the submission.

Blackwells was found to be selling The Protocols of the Elders of Zion online, which included an explanatory note that refused to confirm or deny that the text is a forgery and gave credibility to the antisemitic ideas in the book. After the Board's intervention, the book was removed from sale.

Despite being pressed by the Board of Deputies and the CST and the London Jewish Forum, the Metropolitan Police have yet to identify the suspects in the case of the antisemitic incident against the young people on a bus in London's Oxford Street during Chanukah at the end of November 2021. The Board will continue to pursue the matter. Also the Board met BBC Director General Tim Davie, to discuss the misreporting of the incident, the slandering of its victims and the BBC's lethargy in withdrawing and apologising for its reporting. The Board's complaint with the Corporation's Executive Complaints Unit was partially upheld. However there is dismay that the BBC continues to justify certain erroneous editorial decisions that cloud the issue and will compound the distress faced by the victims. Ofcom is now investigating the incident.

The Board met Department for Health and Social Care officials regarding the digitisation of death certificates. There may be the opportunity to record Jewish status, which may assist timely release of bodies and the use of less invasive post-mortem investigation methods if it acts as a prompt to healthcare and legal professionals.

The Jewish Manifesto for Local Government has now been drafted and the Board is working on gaining support from prominent councillors, particularly in those local authorities with sizeable Jewish populations.

The Board released a joint statement with the Jewish Leadership Council condemning the recent Amnesty International report, which labelled Israel as 'apartheid'. This was in line with other communal organisations and the main consensus of the British community.

### Financial review

The net income for the year amounted to £432,945 (2020: £155,065). These amounts include a net gain on investments for the year amounting to £412,072 (2020: £108,882) and a utilisation of the provision for care costs amounting to £nil (2020: £24,952).

Total income received was £1,835,829 (2020: £1,862,323). Income from donations and legacies amounted to £1,353,461 (2020: £1,395,482), a decrease of 3%.

Total expenditure amounted to £1,814,956 (2020: £1,816,140). Please see notes 8 and 9 for a detailed breakdown of expenditure.

The deficit on general unrestricted funds before net gains on investments and the write back of the provision for the year amounted to £258,622 (2020: £198,033). 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 2022 will be at a similar level as that of 2021 despite the financial pressures that the pandemic has had on many of our congregants.

The details are set out on the Statement of financial activities on page 22.

At the balance sheet date net assets amounted to £13,900,233 (2020: £13,467,288).

### 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 2021 were £454,545 (2020: £472,569) as calculated after the exclusion of general unrestricted funds representing the net book value of fixed assets, restricted and designated funds. This is approximately equivalent to three months expenditure.



# **EDGWARE AND HENDON REFORM SYNAGOGUE**

## **COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021**

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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 £5,519,660 (2020: £5,183,254) (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 £260,918 (2020: £243,583). (see note 23)

### **Investment policy**

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

The investment committee have appointed Cazenove Capital 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. The returns on the Cazenove investment are credited to the special project fund and the unrestricted general fund in proportion to the amount of the investments that finance these funds.

Due to Brexit, coronavirus, the war in Ukraine and many other international factors the market continues to be particularly volatile although the markets have initially recovered primarily to the support provided by governments to the economies. Investment income for the year amounted to £209,155 (2020: £205,272) Realised and unrealised gains in the year amounted to £412,072 (2020: £108,882) and the value of investments held at the balance sheet date amounted to £5,798,291 (2020: £5,536,174).

During the year the investment committee instructed Cazenove to switch all our investments over an 18-month period to the Responsible Multi-Asset Fund ('RMAF') as investments within this fund are more in tune with EHRS's ethos. The responsible investment policy applies investment restrictions on companies involved in military products and services, nonmilitary firearms, pornography, tobacco, gambling, alcoholic drinks, high interest rate lending, human embryonic cloning, tar sands and thermal coal whilst producing a similar level of return as Multi-Asset Fund which represent the remainder of our investments.

Since the start of January 2020, the outbreak of coronavirus, which is a rapidly evolving situation, together with the war in Ukraine have 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 2021 as a result of these events. The valuation of the financial assets, including the investments, cash awaiting investment, and financial liabilities as at 31 December 2021 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 and the war in Ukraine 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.

# **EDGWARE AND HENDON REFORM SYNAGOGUE**

## **COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021**

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### **Risk management**

The Council has 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 Disclosure and Barring Service (DBS) 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.

### **Plans for the future**

As anticipated, we were able to hand over enlarged premises to Nagila nursery and Bookies Babes after works were completed in 2021. Looking to the future we hope to add a sensory room to benefit the nursery and for use during future youth activities. We also hope to refurbish the toilets and the youth lounge in the community centre. In an effort to increase revenue via hiring opportunities, council has also considered and approved the refurbishment of the main kitchen so that it will become a commercial kitchen suitable for catered functions. We are also in the process of considering our external presence (the kerb-side appeal), together with use of the outside spaces and excavations to flatten the courtyard and parking areas for suitable and easier access for all.

Although Rabbi Mati joined us in November 2021, due to health reasons he was unable to continue in post and resigned in June 2022. We wish him well for the future.

### **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 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 - joint vice chairman

Michael Lerman - joint honorary treasurer

Kevin Maddison - joint honorary treasurer

David Mendoza-Wolfson

Daniel Mitchell

# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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Lorna Perez	
Eric Sander	
Joanna Sigalov - joint vice chairman	
Bradley Trainis	
Jo Weber	
Michael Weber - honorary secretary	
Andrew Woolstone - honorary officer	
Audrey Zarach	(Resigned 18 May 2021)
Elliot Allen	(Appointed 26 September 2021)
Donna Bryk	(Appointed 26 September 2021)
Neil Flash	(Appointed 26 September 2021)
Benjamin Konyn	(Appointed 26 September 2021)

None of the Council has any beneficial interest in the company. All 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 (2019: £407).

### Organisational structure

The synagogue is organised so that the Council meet regularly to manage its affairs. The maximum number of Council members is 26. Honorary officers consist of a chairman, two vice chairman, two honorary treasurers, an honorary secretary and 2 other council members without portfolio.

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.

# **EDGWARE AND HENDON REFORM SYNAGOGUE**

## **COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021**

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### **Safeguarding**

EHRM believes that it is always unacceptable for a child, young person or vulnerable adult to experience abuse of any kind and recognises its responsibility to safeguard and promote the welfare of all through a commitment to practice which protects them.

Every member of staff and volunteer working for EHRM has a responsibility to safeguard everyone. Key members of staff take a lead in this area. We all have a duty to report concerns wherever they arise for instance through our work in support of families, at fundraising events, with regard to the behaviour or practice of staff, volunteers, other organisations or individuals.

### **Auditor**

In accordance with the company's articles, a resolution proposing that Gerald Edelman LLP be reappointed as auditor of the company will be put at a General Meeting.

### **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: 12 July 2022

# **EDGWARE AND HENDON REFORM SYNAGOGUE**

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

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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The Council, who are also the directors of Edgware and Hendon Reform Synagogue for the purpose of company law, are 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 are 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the synagogue and enable them to ensure that the financial statements comply with the Companies Act 2006. They are 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 are 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 COUNCIL 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 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 2021 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

In auditing the financial statements, we have concluded that the Council members' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the synagogue's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Council with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Council are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 COUNCIL 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 for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, 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.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in 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.
- 

#### **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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our audit procedures were primarily directed towards testing the accounting systems in operation which we have based our assessment of the financial statements for the year ended 31 December 2020.

We planned our audit so that we have a reasonable expectation of detecting material misstatements in the financial statements resulting from irregularities, fraud or non-compliance with law or regulations.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

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#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- Enquiring of management of whether they are aware of any non-compliance with laws and regulations.
- Enquiring of management whether they have knowledge of any actual, suspected or alleged fraud.
- Enquiring of management their internal controls established to mitigate risk related to fraud or non-compliance with laws and regulations.
- Discussions amongst the engagement team on how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified potential for fraud in the following areas; posting of unusual journals.
- Obtaining understanding of the legal and regulatory framework the company operates in focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations. The key laws and regulations we considered in this context included UK Companies Act, tax legislation, data protection, anti-bribery, employment and health and safety.

#### **Audit response to risks identified**

##### ***Fraud due to management override***

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships.
- Audited the risk of management override of controls, including through testing journal entries for appropriateness
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

##### ***Irregularities and non-compliance with laws and regulations***

In response to the risk of irregularities and non compliance with laws and regulations, we designed procedures which included, but are not limited to:

- Agreeing financial statements disclosures to underlying supporting documentation.
- Reviewing minutes of meetings of those charged with governance.
- Enquiring of management as to actual and potential litigation claims.
- Reviewing correspondence with HMRC.

The test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, mean that there is an unavoidable risk that even some material misstatements in respect of irregularities may remain undiscovered even though the audit is properly planned and performed in accordance with ISAs (UK). Furthermore, the more removed that laws and regulations are from financial transactions, the less likely that we would become aware of non-compliance.

Our examination should therefore not be relied upon to disclose all such material misstatements or frauds, errors or instances of non-compliance that might exist. The responsibility for safeguarding the assets of the charity and for the prevention and detection of fraud, error and non-compliance with law or regulations rests with the trustees.

We planned our audit so that we have a reasonable expectation of detecting material misstatements in the financial statements resulting from irregularities, fraud or non-compliance with law or regulations.



# **EDGWARE AND HENDON REFORM SYNAGOGUE**

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

### **TO THE COUNCIL 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 LLP

12 July 2022

**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 2021

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<b>Income from:</b>						
Donations and legacies	3	1,224,832	47,572	81,057	1,353,461	1,395,482
Charitable activities	4	215,653	-	-	215,653	197,123
Other trading activities	5	41,120	-	-	41,120	57,634
Investments	6	13,500	195,655	-	209,155	205,272
Other income	7	16,440	-	-	16,440	6,812
<b>Total income</b>		<b>1,511,545</b>	<b>243,227</b>	<b>81,057</b>	<b>1,835,829</b>	<b>1,862,323</b>
<b>Expenditure on:</b>						
Publicity and raising funds	8	177,976	2,624	-	180,600	195,096
Charitable activities	9	1,592,191	-	42,165	1,634,356	1,621,044
<b>Total expenditure</b>		<b>1,770,167</b>	<b>2,624</b>	<b>42,165</b>	<b>1,814,956</b>	<b>1,816,140</b>
<b>Net income before investment returns</b>		<b>(258,622)</b>	<b>240,603</b>	<b>38,892</b>	<b>20,873</b>	<b>46,183</b>
Net gains on investments	16	26,269	385,803	-	412,072	108,882
<b>Net income/(expenditure) before transfers</b>		<b>(232,353)</b>	<b>626,406</b>	<b>38,892</b>	<b>432,945</b>	<b>155,065</b>
Gross transfers between funds		311,557	(290,000)	(21,557)	-	-
<b>Net movement in funds</b>		<b>79,204</b>	<b>336,406</b>	<b>17,335</b>	<b>432,945</b>	<b>155,065</b>
Fund balances at 1 January 2021		8,040,451	5,183,254	243,583	13,467,288	13,312,223
<b>Fund balances at 31 December 2021</b>		<b>8,119,655</b>	<b>5,519,660</b>	<b>260,918</b>	<b>13,900,233</b>	<b>13,467,288</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 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	17	7,665,110		7,567,882	
Investments	18	5,798,291		5,536,174	
		<u>13,463,401</u>		<u>13,104,056</u>	
<b>Current assets</b>					
Debtors	20	129,392		160,548	
Cash at bank and in hand		669,211		652,956	
		<u>798,603</u>		<u>813,504</u>	
<b>Creditors: amounts falling due within one year</b>	21	(361,771)		(450,272)	
Net current assets		<u>436,832</u>		<u>363,232</u>	
<b>Total assets less current liabilities</b>		<u><u>13,900,233</u></u>		<u><u>13,467,288</u></u>	
<b>Income funds</b>					
Restricted funds	23	260,918		243,583	
Unrestricted funds - designated	24	5,519,660		5,183,254	
Unrestricted funds - general		8,119,655		8,040,451	
		<u><u>13,900,233</u></u>		<u><u>13,467,288</u></u>	

The financial statements were approved by the Council on 12 July 2022



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 2021

	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	27		(210,690)		111,454
<b>Investing activities</b>					
Purchase of tangible fixed assets		(132,165)		(64,364)	
Proceeds on disposal of tangible fixed assets		-		335	
Payments into investments funds		-		(4,840)	
Receipts from investments funds		149,955		414,756	
Investment income received		209,155		516	
<b>Net cash generated from investing activities</b>			226,945		346,403
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			16,255		457,857
Cash and cash equivalents at beginning of year			652,956		195,099
<b>Cash and cash equivalents at end of year</b>			669,211		652,956

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

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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 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 Going concern

At the time of approving the financial statements, the Council have 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.

##### 1.3 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.

##### 1.4 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.

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.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

---

### 1 Accounting policies

(Continued)

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.

### 1.5 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.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

---

### 1 Accounting policies

(Continued)

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.

#### 1.6 Tangible fixed assets

Tangible fixed assets costing £300 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
Religious artefacts	Nil

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 the statement of financial activities.

#### 1.7 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.

#### 1.8 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).

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

---

### 1 Accounting policies

(Continued)

#### 1.9 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.

#### 1.10 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.

##### **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.

#### 1.11 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.

#### 1.12 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.



# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

---

### 1 Accounting policies

(Continued)

#### 1.13 Retirement benefits

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

### 2 Critical accounting estimates and judgements

In the application of the synagogue's accounting policies, the Council are 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 2021

#### 3 Donations and legacies

	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	12,499	-	81,057	93,556	11,177	-	36,707	47,884
Legacies receivable	-	-	-	-	3,500	-	-	3,500
Coronavirus job retention grant	30,333	-	-	30,333	68,719	-	-	68,719
Membership subscriptions	1,108,604	47,572	-	1,156,176	1,158,253	50,066	-	1,208,319
Government grant for security	73,396	-	-	73,396	67,060	-	-	67,060
	<u>1,224,832</u>	<u>47,572</u>	<u>81,057</u>	<u>1,353,461</u>	<u>1,308,709</u>	<u>50,066</u>	<u>36,707</u>	<u>1,395,482</u>
<b>Donations and gifts</b>								
Other	12,499	-	81,057	93,556	11,177	-	36,707	47,884
	<u>12,499</u>	<u>-</u>	<u>81,057</u>	<u>93,556</u>	<u>11,177</u>	<u>-</u>	<u>36,707</u>	<u>47,884</u>

## EDGWARE AND HENDON REFORM SYNAGOGUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

#### 4 Charitable activities

	Services and festivals	Education	Community services and support	Total 2021	Services and festivals	Education	Community services and support	Total 2020
	2021	2021	2021		2020	2020	2020	
	£	£	£	£	£	£	£	£
Nursery school fees, education fees, weddings, kiddushim and charges for other charitable activities	11,020	191,649	12,984	215,653	3,818	191,155	2,150	197,123

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 5 Other trading activities

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Hire of premises and Jewish Day Centre contribution	35,243	50,197
Income from yoga, bridge club and other activities	5,877	7,437
Other trading activities	41,120	57,634

### 6 Investments

	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Total 2020 £
Income from listed investments	13,322	195,655	208,977	20,838	183,918	204,756
Interest receivable	178	-	178	516	-	516
	13,500	195,655	209,155	21,354	183,918	205,272

### 7 Other income

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Lottery and sundry income	16,440	6,812

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 8 Publicity and raising funds

	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Total 2021 £	Unrestricted funds general 2020 £
<u>Fundraising</u>				
Other fundraising costs	1,594	2,624	4,218	732
Staff costs	5,124	-	5,124	5,293
Support costs (see note 12)	23,167	-	23,167	16,716
Governance costs	1,799	-	1,799	2,019
	<u>31,684</u>	<u>2,624</u>	<u>34,308</u>	<u>24,760</u>
 <u>Publicity</u>				
Staff costs	35,601	-	35,601	37,396
Support costs (see note 12)	87,154	-	87,154	102,681
Governance costs	6,769	-	6,769	12,400
	<u>129,524</u>	<u>-</u>	<u>129,524</u>	<u>152,477</u>
 <u>Trading costs</u>				
Other trading activities	3,625	-	3,625	3,204
 <u>Investment management</u>	<u>13,143</u>	<u>-</u>	<u>13,143</u>	<u>14,655</u>
	<u>177,976</u>	<u>2,624</u>	<u>180,600</u>	<u>195,096</u>

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 9 Charitable activities

	Services and festivals 2021 £	Education 2021 £	Community services and support 2021 £	Total 2021 £	Services and festivals 2020 £	Education 2020 £	Community services and support 2020 £	Total 2020 £
Staff costs	153,072	333,611	185,940	672,623	146,536	352,470	194,871	693,877
Burial costs	207,079	-	-	207,079	207,874	-	-	207,874
Other expenditure	27,592	35,050	14,442	77,084	20,109	30,497	9,262	59,868
Reform Judaism subscription	-	-	128,318	128,318	-	-	94,302	94,302
	<u>387,743</u>	<u>368,661</u>	<u>328,700</u>	<u>1,085,104</u>	<u>374,519</u>	<u>382,967</u>	<u>298,435</u>	<u>1,055,921</u>
Grant funding of activities (see note 11)	-	-	39,080	39,080	-	-	22,479	22,479
Share of support costs (see note 12)	219,886	173,462	91,120	484,468	223,268	176,379	99,741	499,388
Share of governance costs (see note 12)	8,996	6,426	10,282	25,704	15,139	10,814	17,303	43,256
	<u>616,625</u>	<u>548,549</u>	<u>469,182</u>	<u>1,634,356</u>	<u>612,926</u>	<u>570,160</u>	<u>437,958</u>	<u>1,621,044</u>
<b>Analysis by fund</b>								
Unrestricted funds - general	616,625	543,785	431,781	1,592,191	608,730	570,160	415,679	1,594,569
Restricted funds	-	4,764	37,401	42,165	4,196	-	22,279	26,475
	<u>616,625</u>	<u>548,549</u>	<u>469,182</u>	<u>1,634,356</u>	<u>612,926</u>	<u>570,160</u>	<u>437,958</u>	<u>1,621,044</u>

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 10 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

### 11 Grants payable

	<b>Community services and support 2021 £</b>	<b>Community services and support 2020 £</b>
Grants to institutions:		
Distribution of High Holyday appeal	25,653	20,482
Other grants	13,427	1,997
	<u>39,080</u>	<u>22,479</u>

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 12 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Staff costs	311,531	8,352	319,883	323,652	11,515	335,167
Depreciation	22,074	2,453	24,527	20,646	2,294	22,940
Operating lease charges	4,392	488	4,880	5,854	650	6,504
Security costs	109,198	1,103	110,301	77,265	780	78,045
Premises support costs	94,279	545	94,824	114,125	746	114,871
Administrative support costs	53,315	5,924	59,239	77,243	8,583	85,826
Audit fees	-	15,000	15,000	-	32,700	32,700
Trustees' indemnity insurance	-	407	407	-	407	407
	<u>594,789</u>	<u>34,272</u>	<u>629,061</u>	<u>618,785</u>	<u>57,675</u>	<u>676,460</u>
Analysed between						
Fundraising and publicity	110,321	8,568	118,889	119,397	14,419	133,816
Charitable activities	484,468	25,704	510,172	499,388	43,256	542,644
	<u>594,789</u>	<u>34,272</u>	<u>629,061</u>	<u>618,785</u>	<u>57,675</u>	<u>676,460</u>

### 13 Auditor's remuneration

Fees payable to the synagogue's auditor and associates:	2021 £	2020 £
Audit of the synagogue's annual accounts	<u>15,000</u>	<u>32,700</u>

### 14 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 £731 incurred on kiddushim costs (2020: £544) were reimbursed to a Council member and £409 incurred on Youth summer camp was reimbursed to another 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 2021

### 15 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Services and festivals	10	15
Education & nursery	31	33
Rabbinic	3	3
Youth work	2	3
Caretaking	5	5
Community & welfare	2	2
Marketing	1	1
Administrative	9	9
	<u>63</u>	<u>71</u>

The full time equivalent numbers for the year was:

Services and festivals	2	2
Education & nursery	7	8
Rabbinic	3	3
Youth work	1	1
Caretaking	4	5
Community & welfare	1	1
Marketing	1	1
Administrative	7	7
	<u>26</u>	<u>28</u>

#### Employment costs

	2021 £	2020 £
Wages and salaries	931,536	976,107
Social security costs	71,033	69,642
Other pension costs	39,014	37,499
	<u>1,041,583</u>	<u>1,083,248</u>

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

	2021 Number	2020 Number
£150,001 - £160,000	<u>1</u>	<u>1</u>

Staff benefits paid during the year amounts to £6,335 (2020: £4,571)

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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

	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Total 2020 £
Revaluation of investments	15,763	231,504	247,267	11,335	100,036	111,371
Gain/(loss) on sale of investments	10,506	154,299	164,805	(2,489)	-	(2,489)
	<u>26,269</u>	<u>385,803</u>	<u>412,072</u>	<u>8,846</u>	<u>100,036</u>	<u>108,882</u>

### 17 Tangible fixed assets

	Freehold land and buildings £	Furniture, fixtures and fittings £	Office and IT equipment £	Religious artefacts £	Total £
<b>Cost or valuation</b>					
At 1 January 2021	7,100,000	212,093	37,487	264,513	7,614,093
Additions	103,961	5,383	2,821	20,000	132,165
Disposals	-	-	-	(10,410)	(10,410)
At 31 December 2021	<u>7,203,961</u>	<u>217,476</u>	<u>40,308</u>	<u>274,103</u>	<u>7,735,848</u>
<b>Depreciation and impairment</b>					
At 1 January 2021	-	39,564	6,647	-	46,211
Depreciation charged in the year	-	17,794	6,733	-	24,527
At 31 December 2021	<u>-</u>	<u>57,358</u>	<u>13,380</u>	<u>-</u>	<u>70,738</u>
<b>Carrying amount</b>					
At 31 December 2021	<u>7,203,961</u>	<u>160,118</u>	<u>26,928</u>	<u>274,103</u>	<u>7,665,110</u>
At 31 December 2020	<u>7,100,000</u>	<u>172,529</u>	<u>30,840</u>	<u>264,513</u>	<u>7,567,882</u>

Included in religious artefacts are payments on account for a Torah Scroll in memory of Rabbi Neil Kraft Z"l amounting to £20,000. At the year end, the Synagogue was committed to pay a further £9,000. The torah scroll was delivered in May 2022.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 18 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 January 2021	5,536,174
Additions	2,655,895
Valuation changes	407,129
Decrease in cash	(315,034)
Disposals	(2,485,873)
At 31 December 2021	<u>5,798,291</u>
<b>Carrying amount</b>	
At 31 December 2021	<u>5,798,291</u>
At 31 December 2020	<u>5,536,174</u>

	2021 £	2020 £
Investments at fair value comprise:		
Charity Multi-asset funds	2,954,629	4,618,037
OEICs and unit trusts	-	454,159
Cash	3,498	463,978
SUTL Cazenove Charity Responsible multi asset fund	2,840,164	-
	<u>5,798,291</u>	<u>5,536,174</u>

#### Fixed asset investments revalued

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 amounts to £ 5,272,803 (2020: £4,875,646)

#### 19 Financial instruments

	2021 £	2020 £
<b>Carrying amount of financial assets</b>		
Instruments measured at fair value through profit or loss	<u>5,798,291</u>	<u>5,536,174</u>

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 20 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Amounts owed by related undertakings	15,115	38,450
Other debtors	62,869	55,104
Gift aid recoverable	41,070	56,482
Prepayments and accrued income	10,338	10,512
	<u>129,392</u>	<u>160,548</u>

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

	Notes	2021	2020
		£	£
Other taxation and social security		20,721	12,882
Deferred income	22	211,396	188,728
Trade creditors		39,469	89,655
Other creditors		27,480	78,006
Accruals and deferred income		62,705	81,001
		<u>361,771</u>	<u>450,272</u>

### 22 Deferred income

	2021	2020
	£	£
Subscriptions and other income paid in advance	<u>211,396</u>	<u>188,728</u>

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 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:

	Balance at 1 January 2021	Movement in funds			Balance at 31 December 2021
		Income	Expenditure	Transfers	
	£	£	£	£	£
Hendon Reform Synagogue Educational Fund	68,744	-	-	(999)	67,745
High holyday appeal	25,653	35,061	(25,653)	-	35,061
Benevolent fund	14,708	-	-	-	14,708
General charities fund	14,475	29	-	-	14,504
Hardship fund	10,287	150	-	-	10,437
Youth fund	9,565	-	(2,497)	-	7,068
Equipment for disabled fund	8,876	-	(300)	-	8,576
Member's support fund	8,600	-	-	-	8,600
Jack Petchey award for education fund	8,794	-	(1,611)	-	7,183
Overseas Jewish communities including Odessa and Belarus	7,753	289	-	-	8,042
Prayer book fund	11,316	-	-	-	11,316
Sifre Torah project and other religious artefacts	1,110	-	-	-	1,110
Nursery school physical development and education	4,129	-	(4,129)	-	-
Restricted funds for synagogue purposes	8,816	50	-	(458)	8,408
Other registered charities funds	2,358	-	(808)	-	1,550
Education	450	650	-	-	1,100
Community Needs Funds	37,949	1,366	(2,184)	-	37,131
RNK - Torah Scroll	-	38,271	-	(20,000)	18,271
Development/ Playground Fund	-	108	-	-	108
Young Families Lead	-	4,983	(4,983)	-	-
Gardens	-	100	-	(100)	-
	<u>243,583</u>	<u>81,057</u>	<u>(42,165)</u>	<u>(21,557)</u>	<u>260,918</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 £260,918.

The transfer between funds relates to funds received for expenditure included in fixed assets.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 24 Unrestricted funds - designated

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.

	Movement in funds					Balance at 31 December 2021
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Net gain on investments	
	£	£	£	£	£	£
Special projects funds	5,183,254	243,227	(2,624)	(290,000)	385,803	5,519,660

An amount of £290,000 (2020: £210,000) 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 2021

#### 25 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:								
Tangible assets	7,665,110	-	-	7,665,110	7,567,882	-	-	7,567,882
Investments	278,631	5,519,660	-	5,798,291	352,920	5,183,254	-	5,536,174
Current assets/(liabilities)	175,914	-	260,918	436,832	119,649	-	243,583	363,232
	<u>8,119,655</u>	<u>5,519,660</u>	<u>260,918</u>	<u>13,900,233</u>	<u>8,040,451</u>	<u>5,183,254</u>	<u>243,583</u>	<u>13,467,288</u>

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 26 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	225,904	215,041

The Council consider its key management personnel during the period were 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. In addition to the above, during the previous year a death in service ex gratia payment of £30,000 was made to the widow of a rabbi who passed away.

#### Transactions with related parties

During the year an amount of £540 (2020: £1,150) 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	
	2021 £	2020 £
Edgware and District Reform Synagogue	14,294	37,641
Hendon Reform Synagogue	821	808
	<u>15,115</u>	<u>38,449</u>



# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

27	Cash generated from operations	2021 £	2020 £
	Surplus for the year	432,945	155,065
	Adjustments for:		
	Investment income recognised in statement of financial activities	(209,155)	(205,272)
	Loss on disposal of tangible fixed assets	10,410	-
	(Gain)/loss on disposal of investments	(164,805)	2,489
	Fair value gains on investments	(247,267)	(111,371)
	Depreciation and impairment of tangible fixed assets	24,527	22,940
	Movements in working capital:		
	Decrease in debtors	31,156	178,770
	(Decrease)/increase in creditors	(111,169)	27,762
	(Decrease)/increase in provisions	-	(24,952)
	Increase in deferred income	22,668	66,023
	<b>Cash (absorbed by)/generated from operations</b>	<b>(210,690)</b>	<b>111,454</b>
28	<b>Analysis of changes in net funds</b>		
	The synagogue had no debt during the year.		