

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 2022

EDGWARE AND HENDON REFORM SYNAGOGUE

LEGAL AND ADMINISTRATIVE INFORMATION

Council	Fiona Aitman Robert Brand Sharon Garson Jeremy Harrod - chairman Michael Lerman - joint honorary treasurer Kevin Maddison - joint honorary treasurer David Mendoza-Wolfson Daniel Mitchell Eric Sander Joanna Sigalov - joint vice chairman Bradley Trainis (Appointed 16 October 2022) Joanna Weber Michael Weber - honorary secretary Andrew Woolstone - joint vice chairman Elliot Allen Donna Bryk Neil Flash Benjamin Konyn Kevin Peter Darvill (Appointed 16 October 2022) Alexander Hirsh (Appointed 16 October 2022) Daniel Stiassny (Appointed 8 November 2022)
Rabbis	Rabbi Mark Goldsmith Rabbi Debbie Young - Somers Rabbi Mati Kirschenbaum (Appointed 1 November 2021 and resigned 6 June 2022) Rabbi Tanya Sakhnovich
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
Independent auditor	S Coleman ACA Gerald Edelman LLP 73 Cornhill London EC3V 3QQ

EDGWARE AND HENDON REFORM SYNAGOGUE

LEGAL AND ADMINISTRATIVE INFORMATION

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EDGWARE AND HENDON REFORM SYNAGOGUE

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EDGWARE AND HENDON REFORM SYNAGOGUE

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2022

2022 marked a turning point away from Covid and enabled us to look towards the future and new initiatives. It was felt that the synagogue had 'weathered the storm' in general terms, but now was a time to look to grow what we offered to the community; a time to be both grateful and ambitious.

During this year more and more of our activities came in house once more. We have used what we learnt in the pandemic and created more hybrid activities and services, and we have also encouraged members to engage in different ways. I think it has surprised everyone just how much can be split both on-line and in person, and still cater for all. For example our Talmud classes seem to work wholly on-line, yet we have started many more Together groups in person in the shul. Both work well, each in its own way. It has been really pleasing to see the number and different types of Together groups expand, and to see different and more members get involved in them, rather than the 'usual suspects'. If anyone has any pet hobby or subject that they are particularly keen on, and feel others may be interested in, please get in touch with the office and we will help to start up another group – the more the merrier.

In order to increase the use and value of the building, in the summer the main kitchen was refurbished to a more catering style of kitchen. It is now more suitable for outside caterers for functions and already we have increased bookings for hall hire. We have also seen increased hire of the upstairs community centre. This has also had a make-over in 2022. A further enhancement to the community centre has been the transformation of the old youth office into a sensory room. EHRS is the only synagogue to have such a facility, and this has and will change what we offer not only our youngsters, but discussions are on-going about how we open this to the wider community. The Jack Senitt Sensory Room will be officially opened in the new year.

During Covid much of the maintenance work of the shul was temporarily suspended as the building was not being used so much. This year the House Committee was reformed and a survey of the whole site has taken place with a list of works that are required. As well as looking at the internal maintenance, Council has been aware of the growing number of comments about the state of the outside of the building (some have said it is off-putting and damaging our hire revenue). Towards the end of 2022 plans were drawn up to enhance the outside, to deal with the crumbling retaining wall at the front and the poor state of the surface in the carpark/courtyard. There will be consultation with the community in 2023 regarding the next steps in the beautification and up-keep of the outside of the building.

Just when we thought we had completed our rabbinic recruitment, in March, sadly Rabbi Mati left us. Over the year we have been helped by Rabbi Jackie Tabick and Rabbi Roberta Harris-Eckstein. We are extremely grateful for their continued support to our community. After the High Holy Days Rabbi Tanya Sakhnovich joined us on a one-year fixed contract to bring our Rabbinic team back up to three, and in 2023 she accepted the post as one of our full time Rabbis.

All in all 2022 has been another busy year for the shul. We want to thank our hard-working professional staff and all our volunteers for not only just keeping the show going, but also ensuring that EHRS is continuing to grow from strength to strength.



.....
Jeremy Harrod
Chairman

Date: 16/8/23

EDGWARE AND HENDON REFORM SYNAGOGUE

COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

The Council present their report and financial statements for the year ended 31 December 2022.

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 2022

Achievements and performance

Last year the Synagogue was moving back into some previously familiar use after the pandemic. Hopefully, now we do seem to have returned to some sense of normality.

We are pleased to inform you that things seem even better. The number of activities has increased significantly with the premises in use by one or another group every day of the week.

With regard to the use of the premises, we now have several outside organisations using our facilities for all sorts of activities. Of course this includes parties for simchas as well as lodge meetings, training programmes, organisation meeting, exercise groups and yet more. This has all contributed very significantly to the synagogue income. Although weddings at alternate venues are still popular, we have been seeing an increase in couples using the Synagogue for their marriage ceremonies.

Our 'DOROT' membership database has been further updated to support different methods of members paying their subscriptions. 2022 was the first full year and at the end of the year the first new year of the Direct Debit system which started at the end of 2021. This has proved very popular with members and the numbers are growing who are signing up to the scheme. You can still phone up and pay your membership subscription over the phone with a credit card. Thankfully, we are nearly cash-less and cheque-less, reducing the need for the staff to have to visit the bank – with many branches closing. Most of the events that have charges are now taking bookings online or by credit card at the door.

The IT systems move forward into new technology. At the end of the year we initiated a plan to move all our computer based filing off our internal servers to 'The Cloud'. Once completed this will reduce the cost of maintenance of internal infrastructure and provide a much more robust environment.

During the pandemic and periods of lockdown we started providing 'livestreaming' of the Services. This continues to be popular for those that cannot attend in person. Of course nothing can compare with actually be here with all the others. As technology improves, that used by the livestreaming is updated to improve the quality and reliability. It is a shame that Stonegrove doesn't yet have fibre broadband. The livestreaming facility during services is operated by our excellent 'TechTeam', without whom it would not happen.

With the increase in usage of the premises, sometimes at all hours (the nightshelter scheme taking place from 7pm to 7am), much more pressure is put on our caretaking team to keep the site clean, tidy, maintained and all the equipment and furniture set up in a timely fashion, even with activities running back-back. Many thanks to Joao Nena and his team for looking after the site and what we need.

Marketing and Communications continues to be a key facility during the year. With so much more happening, there are more leaflets, brochures, posters to produce as well as keeping members up to date with the weekly email newsletter "Our Week Ahead" and the magazine "Le Dor VaDor".

We cannot conclude without thanking Office Manager, Martine Allen with her admin team, for her support and guidance throughout this very busy year. Everyone has worked very hard to get us back to normality often beyond their normal hours showing their commitment to EHRS. Many thanks to them all.

Rabbinical

By the time 2022 began, EHRS was no longer having to respond in all that we did to the Covid-19 pandemic. Our congregation could return to services in person as they wished and life cycle ceremonies could again be open to all. It had been very tough in the past year for families to have to choose 15 or latterly 30 people to attend a Bar or Bat Mitzvah or Wedding. Now those restrictions have been lifted. There was still a sense of caution in the community, which meant that numbers of members attending events in person were reduced from pre-pandemic levels. However, as the year went on these numbers increased back to 'normal'. We still held a number of events online because this was popular, especially with learning events, and our congregation appreciated the high quality of on-line service livestreams organised by the EHRS tech-team, led by Ari Coen, giving the choice to attend in person or at home.

EDGWARE AND HENDON REFORM SYNAGOGUE

COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Shiva prayers could again be held in members' homes, though some of our Shlichei Tzibbur were understandably reluctant to go to crowded rooms. Our indefatigable Rabbis' P.A., June Lewis, worked very hard to ensure that through a combination of our Rabbis, Student Rabbis and lay members every night of prayers wanted could be led well.

This was a challenging year for our Rabbinic Team. Just before the beginning of the year Rabbi Mati Kirschenbaum, who had joined Rabbi Mark Goldsmith (Senior Rabbi) and Rabbi Debbie Young-Somers, only in November 2021, became ill. After six months of sickness, Rabbi Mati resigned his position knowing that he was not likely to be able to return to EHRS in a reasonable amount of time. We wish him well for his future.

In Summer 2022 Student Cantor Rachel Weston joined us for a learning placement and shared her skills with the community. Rabbi Tanya Sakhnovich offered to join us in November 2022 as interim Rabbi so that we could better meet the needs of our members. Following an international recruitment process Rabbi Tanya has now joined us permanently bringing her extraordinary combination of skills to our community.

We were saddened when Ann Sadan, EHRS's Music Director for decades, resigned her position followed by the two Cantorial Soloists who worked with her, Robert Davis and Marc Finer. The Rabbis therefore needed to work closely with the Synagogue choir and especially our professional singers to continue the EHRS music tradition and to recruit new Cantorial Soloists, Sara Feldmann-Brummer and Nina Kanter, who joined us at the end of 2022. We look forward to the Ordained Cantor, who will join us after High Holidays, taking up Ann, Robert and Marc's musical legacy and building music for the future at EHRS.

Throughout the Jewish Year, it was so welcome to be able to bring members back to be with each other to celebrate. Tu B'Shevat, Purim, Pesach, Shavuot, Tisha B'Av, Rosh Hashanah, Yom Kippur, Sukkot, Simchat Torah and Chanukah, were all celebrated and commemorated across our generations. We Rabbis brought creativity as well as tradition into these events, being part of young family celebrations, which were attended by very large numbers of our future members.

We were delighted to host our Communal Seder in person again and to retain the delight of an online Tikkun Leyl Shavuot with an in person service for Shavuot morning. The High HolyDays saw the return to the Synagogue of good numbers of our congregation and we continued our innovations of the past three years, giving choice and a mix of classic and creative services for all generations. Rabbi Debbie and Rabbi Mark were supported again by Rabbi Jackie Tabick.

Rabbi Jackie's decades of experience, the expertise of Rabbi Debbie and the resourcefulness of High Holy Days Co-ordinator, Michael Weber, Senior Warden Keith Price and head of our Services Committee, Robert Brand and our Shlichei Tzibbur were tested to the extreme when Rabbi Mark's father Walter z"l sadly died on the morning of Yom Kippur. Rabbi Mark is deeply grateful to all of them for enabling the congregation to experience a more than satisfactory Yom Kippur and enabling him to be with his family on an hour's notice.

All of our Rabbis teach adults and children. We give shiurim fortnightly, and Beer and Shiur for our Young Adults, our Cornerstone introduction to Judaism classes, our Marriage preparation courses, Talmud Class and many other classes throughout the year. We teach weekly on our Bar and Bat Mitzvah course and enjoyed being part of the B'Mitzvah Shabbaton camp. We help in Orot regularly and frequently visit Nagila kindergarten.

We were delighted to appoint Debbie Drapkin to be our EHRS Membership Engagement Officer to help to extend the success of the Together Groups concept and to help us to build new ways to make adult membership of EHRS satisfying and worthwhile to all. We are also delighted to work constantly with Sarah Koster and our young families, Jack Murphy and our Youth clubs with which he invites us to help out, and our Head of Education and Youth, Marian Cohen, our partner in learning.

EDGWARE AND HENDON REFORM SYNAGOGUE

COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Our Rabbis are central participants in the work of the Movement for Reform Judaism and the Assembly of Rabbis and Cantors. Rabbi Mark co-organised the Rabbinic Kallah this year, a three-day retreat to build our policies and ideas for the future. He is also the Chair of the Machzor Editorial Group producing our new High Holy Days Prayer Book. Rabbi Debbie is frequently a spokesperson for Reform Judaism as well as EHRS, attending national events on our behalf and recording a popular monthly podcast on Reform Judaism, *Rabbiting On*. Both serve on committees for the future of the Movement. Rabbis Debbie, Mark and Tanya also teach at Leo Baeck College throughout the year, enabling EHRS to be well known to future Rabbis. Rabbi Mark is a Trustee Rabbi of EcoJudaism and Rabbi Debbie of Faith for the Climate. Rabbi Tanya has taken over the EHRS EcoJudaism activities and is now leading them.

We are very grateful to work with an excellent and dedicated team of lay leaders, led by EHRS Chair Janet Brand, and from June, Jeremy Harrod backed by his vice Chairs, Jo Sigalov and Andrew Woolstone. We are grateful for the support of the EHRS Administration and Facilities teams led by Community Director, Perry Newton whose help is invaluable in all that we do.

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.

In the immediate post-Covid world from the beginning of the year we opened up the Synagogue building again to allow our services to be attended in person. There was a gradual process of bringing members back for in person services as people became more comfortable meeting communally, but we maintained the live streaming and online services for those unable to attend in person or who felt uncomfortable returning at this time.

During the year we held approximately 300 Sabbath and festival services. We commenced Friday afternoon Shabbat Club for our younger members and their families, and continued to hold Barmitzvah classes on Friday afternoons, resulting in our Friday night services becoming more popular with families. The tote bags available in our main services, with age-appropriate activities and books to keep our younger members occupied, remain popular. We have continued to offer a variety of alternative services, including various forms of musical services, attended both in person and online, a monthly lay led Hebrew only traditional Shabbat service, and also outdoor services including on Stanmore Common and in Borehamwood. We are seeking to actively develop new alternative services to encourage member engagement across the community. All our services are greatly enhanced by the choir. We continue to assist the Rabbis in leading Shiva prayers for mourners.

Rabbi Kirschenbaum joined the rabbinic team at the beginning of the year but soon became unwell and had to take extensive time away from the Synagogue, and eventually left the Synagogue. This placed the remaining rabbinic team under considerable pressure to serve the needs of the community, but, with the assistance of lay leaders when required, and also on occasion rabbis without a regular pulpit, all services were covered. We are grateful to Rabbi Mark and Rabbi Debbie for seeing us through this difficult period.

In May we held an open forum for members to consider the principles adopted by the Assembly of Reform Rabbis relating to Inherited Jewish Status, following which the Committee recommended to Council that the principles of Inherited Status be adopted by the Synagogue.

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. 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

This year was the first time for 3 years that we saw ourselves offering the same services as pre Covid but again having alternative options as well livestream options for those wanting to watch from home. We started in February and had monthly meetings for the next 7 months.

EDGWARE AND HENDON REFORM SYNAGOGUE

COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

This year the HHD brochure was slimmed down to be pocket size and sent with the tickets.

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. Owing to smaller numbers attending in person, we changed the use of the halls and used the community centre for all the children/youth services which proved to be extremely successful and was decorated by the children.

We also linked with monthly cooking class to produce honey cakes to serve on first day Rosh Hashanah.

Rabbi Jackie Tabick joined us for the HHD's part of the team this year and was a welcome addition. Rabbi Mark unfortunately lost his father on Yom Kippur and his colleagues plus lay readers stepped up and ran round ensuring all services carried on and with the same standards.

A lot of time and effort was put in by all those involved and we strived to ensure that we set out a programme that would encourage members back into the synagogue for the first time in 3 years.

Whilst those applying did not all turn up, it was encouraging to know that a lot more wanted to be in the building (up to 400 in some services) and hopefully will mean that they return to the building in the near future.

Security

2022 was the first year in a while where full activities took place in the synagogue with no restrictions, with increasing numbers attending various events and services, protecting our community has risen in importance again.

During the week, paid for security guards are onsite covering day time events as well as some evening events which was fairly normal process, Shabbat and religion school before Covid were generally covered by the security committee and volunteers, unfortunately due to lack of numbers, both now need to be covered also by the paid for guards.

During the High Holy Days, security was covered by members of the security council, paid for guards and some community volunteers. With increasing numbers of members in the building, we will need more assistance moving forwards. To assist with this we intend on trying to encourage members to join the security committee, join us on a basic CST training course, and hopefully volunteer more.

As mentioned previously more volunteers are needed for all aspects of security to protect our community and join our security committee, please contact the office for your details to be passed on.

Education

This year the departments of Youth and Education merged to allow the professional team to work more closely together and to streamline the management.

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. In order to continue the important tradition of giving to charity, we have participated in a variety of 'charity days' across the year. In the summer we 'walked a mile to Israel' in support of Ohel Sarah and we came into nursery in our PJs for the Book Trust's Pyjamarama Day! In November we participated in 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. Through these fun days we hope to help teach our children that their actions, no matter how small, can make a real difference.

A whole staff team training session was held on 'emotion coaching'. Since the beginning of the pandemic, working with children on their emotional development has formed a large focus of our curriculum. Emotion coaching is a process that enables us to see emotions as an opportunity to connect and teach children how to recognise and express their own feelings. The staff team also regularly attend refresher training on all aspects of the Early Years Curriculum.

Nagila had 37 children on the roll, with an average daily attendance of 31 children. Nagila is open to members and non-members alike of all faiths 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 2022

YOUNG FAMILIES: 2022 has seen a huge growth in participation at all young families' activities.

Activities include Shabbat Stay & Play, Kuddle Up Shabbat, Shabbat Club & Birthday Blessings, Family Camping Shabbaton, HHD Family Services, festival celebrations for Sukkot, Purim, and Shavuot, Mitzvah Day Community Tea Party, the delivery of baby packs to all members and prospective members welcoming new babies, online information and Q&A session to support parents with the collection of CRP points for Jewish school admission.

Shabbat Stay & Play sees consistent numbers around 60 attendees each week. Participants enjoy creative activities themed around the week's parasha, festivals and Shabbat as well as toys and a wonderful Kiddush where one of our Rabbis joins them. Many non-members, alongside members, attend the group and they feel welcomed by EHRS. This has led to membership sign ups from new families, and the new young families offer has supported prospective families this year to become EHRS members.

Festival events are bigger than ever. Working closely with the Youth & Education team to ensure family events are attended by Orot and youth centre participants also. Both Purim and Chanukah saw sell out events with attendances in the 100s. They have a wonderful atmosphere and capture the spirit of family and Jewish community. HHD services for families were so well attended, it was amazing to see so many families back through our doors and many non-member families choosing EHRS services.

Two highlights this year; 1. Was our first ever-Family Camping weekend. Sarah and Rabbi Debbie led 6 families in a true 'switched off' outdoors Shabbat experience. It was so special and such a successful weekend, and we look forward to planning next year! 2. The completion of our brand-new Sensory Room in December. This is in the Community Centre and provides a safe, calm and interactive sensory space for everyone, but particularly children with additional needs. Attendees of current programming are currently using it, with lots more plans in place for wider use.

YOUTH: The youth department has had a busy year. Key highlights are Weekly term time Friday club, Working with RSY, Pesach Play Scheme and Kaytana Summer Scheme, February and October half term schemes, Madrichim end of year dinner, May Half term B'nei Mitzvah residential weekend, 2 Hadracha classes, well attended Youth Services.

Schemes are becoming busier growing from averaging 10 children a day now to 30 across ages 4 to 11. Drop zone (11+) has also grown from a small club of 4-5 to a bigger club of 10-15, this led to good numbers for May Shabbaton and for our Cordoba trip (Jan 2023).

Our Ofsted inspector in the Summer was very impressed with our programming and how creative it is. Ofsted also commented on how dedicated our staff are and that we have strong leadership. They also note how well we work with parents to build upon children's interest. Finally, Ofsted mentions how good we are at listening to children and making them feel valued. This is also echoed in our feedback from both parents and participants.

Our Kaytana Summer Scheme welcomed 81 participants, with amazing trips to Go Ape and Inflatation. Workshops included kickboxing, bushcraft and Magic skills. The feedback from participants and parents was largely positive with many now returning to the next schemes. Our Hadracha course continues to thrive. Participants need to be in year 9 or above, the course teaches many different skills in leadership and confidence as well as practical skills about being in the work environment, including creating activities and interview skills.

OROT: We have had another lovely year of learning and celebrations. We have enjoyed all the events that the education and youth team put on for the families at festival times. The children wrote to King Charles to express their condolences at the passing of Queen Elizabeth. We have enjoyed working with our shinshin (high school graduate student from Israel doing a year of service before going into the army) who has been teaching our children interesting topics about Israeli life, as diverse as the Space programme and famous Israeli pop artists. We visited Aldenham Park as enrichment to our project learning about Animals in the Torah and we visited The Jewish East End to enrich our Jews of England project.

EDGWARE AND HENDON REFORM SYNAGOGUE

COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Students learnt about the work of Norwood, and we have been inviting Norwood residents to our festival events. They were particularly pleased to be invited to our Sukkot festivities as they said this was only the second time they had been out since lockdown. We were nominated by Norwood for a Volunteers Award, and also nominated as a finalist by Mitzvah Day for reaching out to the wider community including inviting Ukrainian guests and Norwood residents to our Mitzvah Day Tea. We welcomed local schools during the year who wanted to visit the synagogue and we are proud of the excellent programme that the Education and Youth team and rabbis provide for schools. Our 1:1 tutoring for B'nei Mitzvah Classes continues mostly online as it offers more flexibility for both the students and tutors. Our BBM mentoring programme goes from strength to strength. The mentors are our post B'nei Mitzvah students who have built a wonderful, warm community of young people who feel they are at home in EHRS. Apart from working with their mentees to build their confidence for their bar/bat mitzvah, they instigated hot topics where each of them prepare and present a hot topic to the whole group. We are twinned with a group of students in Israel, sharing BBM experiences and tzedakah projects.

Our BBM sessions based on Torah, Avodah and Gemilut Chasidim end each term with the students sharing their new knowledge and skills and we celebrate with a family dinner after the service.

UNIFORMED GROUPS: 3rd Edgware Scout Group is made up of three sections - Beaver (6-8), Cubs (8-10½) and Scouts (10½-14) and is run entirely by a team of devoted volunteers.

Highlights from 2022: District Cubs Swimming Gala, Group Winter Camp, District Cubs Night Hike, St George's Day Parade, District Cubs Rafting Day, Beavers/Cubs Summer Camp, Scouts Summer Camp, Scouts clean the synagogue silverware for HHD, Remembrance Sunday Parade, Jumpin Sleepover.

Offering adventurous outdoor activities (such as climbing, scuba diving and rifle shooting), teaching skills for life (such as cooking, emergency aid and navigation), and three residential experiences a year, the group has seen a sharp increase of membership (which currently numbers 90) and a waiting list of those that want to join.

ALL THINGS JEWISH: Apart from our ongoing breakfasts, Talmud classes and Rosh Chodesh, these are just some of the highlights of 2022 that All Things Jewish offered to EHRS members and the wider community: Rabbi Tanya joins the committee offering a new dynamic of events and education, Rabbi Tanya's Desert Island Texts, The Day of Learning, Emma Brand's play 'The Stove', Who Jew You Think You Are held two special events where Rabbi Steven Katz and Rabbi Danny Smith and Chani shared their life stories, Stonegrove Serenade, and the Together Groups continue to grow, offering a diverse range of activities from Whiskey Tasting to the Shaking Sixties. We welcome suggestions from our members who want to start and lead a new group for our members.

In 2023 All Things Jewish will transition into Stonegrove Life still supporting adult learning. The team is excited at the potential the new Stonegrove Life Committee can achieve and we look forward to reaching new heights.

Within EHRS

NEW OPTIONS: We cater for the retired and semi-retired (60 plus). Our Wednesday Bridge Afternoons were still popular, attracting about 30-35 people each week for an enjoyable and sociable afternoon. However, this was half the number who used to come along 'pre-covid'. The monthly light-hearted topical discussions, 'Schmoozing With The Rabbis', were now held 'in person' instead of Zoom. All our Rabbis contributed, each in their own individual style, to make it lively and popular. Another Community Weekend Away was held in May, when we visited Exeter. This informal and social weekend was very successful, with 29 members attending.

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

TZEDAKAH GROUP: 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 in our annual appeal. These are put out to you all in the High Holy Days Appeal. In 2022 it was decided not to include our own Community Needs Fund as this held a large amount available for our members who may need assistance. This will be reviewed each year to decide whether to include the fund each year. We are delighted to inform the community that we raised just over £25,000 in our appeal last September for our chosen charities, Gift, My Yard, Resource, Hadassah UK, Krembo Wings, Meketa, Bloody Good Period, Chain of Hope and Our Second Home.

EDGWARE AND HENDON REFORM SYNAGOGUE

COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

KIDDUSHIM: The year started off with kiddush still being kept covid friendly, items being individually wrapped and no sharing bowls. Gradually as things improved, we were able to relax our strict rules and add to our offering - this meant that B'nei Mitzvah families were able to offer enhanced kiddushim for the first time in a long time to their guests. We held a special kiddush in Sept for the inauguration of the scroll in memory of the late Rabbi Kraft z'l, it was a pleasure to organise this, attended by so many of the community.

For the next 3 months our main kitchen was closed as we invested in completely refurbishing and renewing it- we now have a modern all purpose one - ready to provide modern catering both for Kiddushim and functions at EHRS. We look forward to offering even more options going forward.

NOT THE WOMENS GUILD: Not The Women's Guild continues to welcome women of all ages who belong to EHRS. We are now meeting in the Synagogue rather than members' homes, and we held our first meeting post pandemic in September. We were delighted to welcome members old and new, when we discussed a way forward. It was agreed that future meetings and activities would be held in the afternoon rather than the evening, and a programme was planned. In October Rabbi Debbie gave us a lively and informative talk about her career, and how she came to the Rabbinate. She spoke to us by Zoom, as she was recovering from Covid, but still managed to answer the many questions and engage with us fully. In December we held an enjoyable Chanukah social attended by several new faces, and had the pleasure of Rabbi Tanya popping in to light the Chanukah candles. A lovely way to end the year.

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 71 member deaths in the community during 2022 and an additional 23 families were affected by the deaths of non-member relatives. Surviving relatives were offered telephone support during 2022. Demand remained high from the bereaved for support and we have three bereavement social groups run by members for different age groups.

Following the introduction of the community circles during the pandemic these have mainly ceased although some members have stayed in touch with members they were calling, mainly as they are isolated members of our community and they have built a strong connection. Other calls have been absorbed into Telenet.

Community Care encourages friendships to help reduce loneliness and promote active inclusion in our community and the wider local community through the monthly lunch club that has continued to grow in popularity. We have approximately 25 regular attendees and welcome up to a further 10 additional visitors. We have a team of lunch club volunteers who assist.

The EHRS Memory Way Café provides a regular social gathering for people living with dementia and their family carers. The Café is popular with contact from both members and non-members in the local area and regularly hosts between 6-8 couples monthly and we operate an entertainment and activity programme. We have two regular volunteers who assist.

We have 414 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 and any concerns are followed up by Community Care staff. We are considering a review of the age criteria during 2023 as the number of members 85 and upwards is increasing.

During 2022 we had increased contact from members wishing to volunteer, mainly for befriending.

Associated groups

JACS: Because of Covid we did not recommence until February 2022. 36 events were held with attendance varying between 16 and 40. Talks included Jewish East End, History of Jewish London, The Changing Face of Israel, The Life of Emma Hamilton, How To Avoid Being a Victim of a Scam, Quiz about London, The Making of Movies, Marks and Spencer people, and Current Affairs. These talks were educational and informative to assist the attendees where they could benefit. Other events were music and singers which varied from opera to popular well known artists, and our members particularly enjoy these afternoons.

EDGWARE AND HENDON REFORM SYNAGOGUE

COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Membership

The function of the membership committee is to actively encourage new members whilst also looking after our existing membership. The main projects of the committee in 2022 were to welcome new members and engage with existing members through the first EHRS Fest event.

The main focus for 2022 was planning and running EHRS Fest, an event run on the same day as the AGM (16 October):

1. Met objectives to increase engagement with existing members and increase AGM attendance
2. 246 people registered in advance and 250-300 people attended on the day
3. There 50 stalls including 5 external charities and representation from MRJ, RSY
4. There was overwhelming positive feedback and a real buzz of excitement at the event
5. There has been significant increased attendance at groups and events following the Fest
6. It has been suggested this event is repeated in 2024

Beyond EHRS

INTERFAITH: In 2022, while the community continued to recover from Covid and rabbinic attention was focussed on this task, we remained committed to interfaith relationships being a part of the life of EHRS, and in bringing us into greater connection with the local community. With this in mind Rabbi Mark once again represented EHRS and the Reform Movement at the Barnet Holocaust Memorial Day service, along with the EHRS choir. Rabbi Debbie was invited as part of the interfaith leaders delegation at the Service of Memorial for Prince Philip, and the annual Commonwealth Day service.

The community were delighted to welcome interfaith speakers, such as the Rev Suzanne Vernon Yorke who led a Shabbat Shiur, and various visitors to our services from other faith communities and Barnet Council. These local connections remain strong at a clergy level and are a part of the life of the community that the Rabbis are keen to develop when time allows.

Our rabbis remain engaged and active in a variety of interfaith work and projects, as well as teaching trainee Jewish and Christian clergy about Jewish-Christian relations at our own Leo Baeck College, Ripon College Cuddesdon, Queens Ecumenical Foundation in Birmingham, the Community of St Anselm at Lambeth Palace and the One Spirit Interfaith Foundation. This is an effective way to ensure those preaching from pulpits around the UK over the next decades do so with a living knowledge of Judaism and Jewish people.

SOCIAL ACTION GROUP: Due to Covid, the rolling night shelter didn't run for the first part of the year. Instead Together in Barnet housed homeless people in a hotel in Golders Green. Seven volunteers from the EHRS community provided home cooked breakfasts and dinners and delivered them to up to 16 homeless guests on seven 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. Two EHRS volunteers were mentored students in year 12 and year 13.

Jewish affiliated organisations

AJEX: Edgware AJEX and District Branch held a few meetings in the shul and it was nice to make contact once again in a more normal way than in the past two years. We held 2 remembrance services, one at EHRS on 5.11 and the other at Edgware United (12.11) which followed the same format as in previous years. Our members are always happy to meet with the youngsters at EHRS to tell our stories and bring along our memorabilia. 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. There was a small contingent from EHRS – it is appreciated that you attend each year to honour those who fought and died in two world wars and other conflicts.

EDGWARE AND HENDON REFORM SYNAGOGUE

COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

JEWISH JOINT BURIAL SOCIETY: All the members of EHRS are covered for their burial through 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. We offer mixed faith burial, either in our Woodland Cemetery, or in our Lawn cemetery, or traditional burial in the Western Cemetery, and for ex-Hendon members in Edgwarebury or New Southgate. We also carry out cremations at Golders Green or at other crematoria that may be more local to where the family live. 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. In 2022, apart from the usual deaths, the JJBS also had to deal with the disproportionately high number of stone settings as a result of the pandemic.

MRJ: The movement has consolidated its position in the world of progressive Jewry during 2022 in various ways, helping 42 synagogues nationwide to grow and develop their offerings to the individual communities. Every community is working hard to get members back together, whether in shul for services or other activities.

Some of the highlights during the year have included:

- Setting up working parties to redraft the MRJ constitution and articles of association to align with the Charity Commission's requirements and to reflect the MRJ of today.
- The Movement celebrated its 80th anniversary with a range of events, including a special live podcast of 'Rabbiting On' at JW3, featuring our very own Rabbi Debbie Young-Somers.
- The important work around Care in the Communities continues to progress and best practice relating to safeguarding has been shared with our members.
- Working alongside Liberal Judaism, to help Leo Baeck College, our vitally important rabbinic seminary, to achieve long term sustainability.
- RSY-Netzer, our national youth movement, is showing signs of real recovery from the impact of Covid and the lockdowns. This year five tour groups went on Israel Tour. That's some 210 teenagers participating in this life changing experience.
- Getting better media coverage in the Jewish press, radio and television and aiming for more rabbinic involvement in PR and communications as the year unfolds.
- Gaining better representation at important community events at the House of Commons, House of Lords, No.10 and the Foreign Office. Importantly, Reform Judaism was represented at the Queen's Funeral and Remembrance Sunday.
- Engaging more with community-wide organisations, such as the Jewish Leadership Council, Board of Deputies, UJIA and the Israeli Embassy and main political parties. The purpose is to have a Reform voice heard and be able to put forward our views.

EHRS now has a stronger relationship with the Movement and with other larger communities through increased dialogue and communication on important issues such as status, the levy and the role of Reform Judaism in both the Jewish and wider world.

BOARD OF DEPUTIES: The Board of Deputies is the voice of the British Jewish Community, the first port of call for Government, the media and others seeking to understand Jewish community interests and concerns. Some key highlights of 2022 include holding the BBC to account for inaccurate and irresponsible reporting; promoting equality, diversity and inclusion in the implementation of the recommendations of the commission on racial inclusivity in the Jewish Community; supporting Jewish professionals in the workplace with the launch of BoD at Work; supporting Ukrainians affected by the Russian invasion; promoting sustainability and initiatives to combat climate change with our partnership with Ecosynagogue; tackling antisemitism and on-line hate including presenting at the International Forum for Freedom of Religion and Belief; parliamentary advocacy including lobbying for international terror groups and organisations to be proscribed, working hard for stronger economic ties with Israel and welcoming the BDS Bill which aims to outlaw boycotts; educations and heritage initiatives; promoting interfaith and world peace initiatives, including attending the Abu Dhabi Forum for World Peace.

At EHRS there are 5 representatives on the Board, including some new younger reps who are keen to make their voices heard on matters such as equality and climate change. The senior Vice President of the Board is also a council member of EHRS.

EDGWARE AND HENDON REFORM SYNAGOGUE

COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

The net loss for the year amounted to £711,423 (2021: £432,945 income). These amounts include a net loss on investments for the year amounting to £567,947 (2021: £412,072 gain).

Total income received was £1,923,508 (2021: £1,835,829). Income from donations and legacies amounted to 1,303,031 (2021: £1,353,461), a decrease £50,430 of 3.7%.

Total expenditure amounted to £2,066,984 (2021: £1,814,956). Please see notes 8 and 9 for a detailed breakdown of expenditure.

The deficit on general unrestricted funds before net loss on investments for the year amounted to £361,031 (2021: £258,622). 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 2023 will be at a similar level as that of 2022 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 21.

At the balance sheet date net assets amounted to £13,188,810 (2021: £13,900,233).

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 2022 were £503,114 (2021: £454,545) 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.

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 £4,597,676 (2021: £5,519,660) (see note 26).

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 £219,288 (2021: £260,918) (see note 25).

EDGWARE AND HENDON REFORM SYNAGOGUE

COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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. Over the year, concerns around rising inflation and geopolitics led to higher volatility within markets. In response, central banks hiked rates at the fastest pace in history over the course of the year. Adding to the volatility in markets, in February Russia invaded the Ukraine, which led energy prices to soar as the West imposed sanctions in response. Over the summer, China faced its first major spike in Covid cases since the initial outbreak in Wuhan and in response, Shanghai shut down for nearly 2 months. This put further pressure on supply chain pressures. Investment income for the year amounted to £216,368 (2021: £209,155) Realised and unrealised losses in the year amounted to £567,947 (2021: £412,072 gain) and the value of investments held at the balance sheet date amounted to £5,060,365 (2021: £5,798,291).

During the previous 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.

The investment committee together with the investment advisors are monitoring developments relating to the war in Ukraine on a regular basis and the Council is coordinating its operational response based on existing business continuity plans and on guidance relevant governments and best practices.

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.

EDGWARE AND HENDON REFORM SYNAGOGUE

COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Plans for the future

Since the Balance Sheet date we have appointed Rabbi Tanya in a full time capacity as part of the Rabbi Team and we have appointed a part time person in the role of Membership Community Officer. We hope both roles will increase our profile both within and outside of EHRS. Council and Honorary Officers are always looking at ways of increasing our services to members as well as those who like participating in our events who may not be members. We are looking at ways of improving the aesthetic look of the grounds that the Synagogue are in and draft plans are under discussion at present.

Council have considered and approved in principle the redevelopment of the outside of the building to improve the playground area, car park and front wall. Major repair works will also be carried out where necessary. It is hoped that this work will be done during 2024.

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	(Resigned 16 October 2022)
Robert Brand	
Sharon Garson	
Jeremy Harrod - chairman	
Michael Lerman - joint honorary treasurer	
Kevin Maddison - joint honorary treasurer	
David Mendoza-Wolfson	
Daniel Mitchell	
Lorna Perez	(Resigned 16 October 2022)
Eric Sander	
Joanna Sigalov - joint vice chairman	
Bradley Trainis	(Appointed 16 October 2022)
Joanna Weber	
Michael Weber - honorary secretary	
Andrew Woolstone - joint vice chairman	
Elliot Allen	
Donna Bryk	
Neil Flash	
Benjamin Konyon	
Kevin Peter Darvill	(Appointed 16 October 2022)
Alexander Hirsh	(Appointed 16 October 2022)
Daniel Stiasny	(Appointed 8 November 2022)

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 £401 (2021: £407).

EDGWARE AND HENDON REFORM SYNAGOGUE

COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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 chairmen, 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.

Safeguarding

EHRS 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 EHRS 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.

EDGWARE AND HENDON REFORM SYNAGOGUE

COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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: ...1.6/8.1.23.

EDGWARE AND HENDON REFORM SYNAGOGUE

STATEMENT OF COUNCIL MEMBERS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

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 MEMBERS OF EDGWARE AND HENDON REFORM SYNAGOGUE

Opinion

We have audited the financial statements of Edgware and Hendon Reform Synagogue (the 'synagogue') for the year ended 31 December 2022 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 2022 and of its incoming resources and application of resources, including its income and expenditure, 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.

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.

EDGWARE AND HENDON REFORM SYNAGOGUE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF EDGWARE AND HENDON REFORM SYNAGOGUE

Matters on which we are required to report by exception

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

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

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

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.

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.

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 Charities Act, tax legislation, data protection, anti-bribery, employment and health and safety.

EDGWARE AND HENDON REFORM SYNAGOGUE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF EDGWARE AND HENDON REFORM SYNAGOGUE

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.

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 auditor's 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

Chartered Accountants
Statutory Auditor

16/8/23
.....

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 2022

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<u>Income from:</u>						
Donations and legacies	3	1,217,175	47,173	38,683	1,303,031	1,353,461
Charitable activities	4	321,714	-	-	321,714	215,653
Other trading activities	5	67,073	-	-	67,073	41,120
Investments	6	11,005	205,363	-	216,368	209,155
Other income	7	15,322	-	-	15,322	16,440
Total income		1,632,289	252,536	38,683	1,923,508	1,835,829
<u>Expenditure on:</u>						
Publicity and raising funds	8	189,668	-	-	189,668	180,600
Charitable activities	9	1,803,652	-	59,798	1,863,450	1,634,356
Special project costs	17	-	13,866	-	13,866	-
Total expenditure		1,993,320	13,866	59,798	2,066,984	1,814,956
Net (expenditure)/income before investment returns		(361,031)	238,670	(21,115)	(143,476)	20,873
Net (loss)/gains on investments	16	(27,293)	(540,654)	-	(567,947)	412,072
Net income/(expenditure) before transfers		(388,324)	(301,984)	(21,115)	(711,423)	432,945
Gross transfers between funds		640,515	(620,000)	(20,515)	-	-
Net movement in funds		252,191	(921,984)	(41,630)	(711,423)	432,945
Fund balances at 1 January 2022		8,119,655	5,519,660	260,918	13,900,233	13,467,288
Fund balances at 31 December 2022		8,371,846	4,597,676	219,288	13,188,810	13,900,233

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

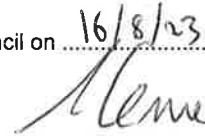
AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	18	7,868,732		7,665,110	
Investments	20	5,060,365		5,798,291	
		12,929,097		13,463,401	
Current assets					
Debtors	21	140,549		129,392	
Cash at bank and in hand		412,447		669,211	
		552,996		798,603	
Creditors: amounts falling due within one year	22	(293,283)		(361,771)	
Net current assets			259,713		436,832
Total assets less current liabilities			13,188,810		13,900,233
Income funds					
Restricted funds	24	219,288		260,918	
Unrestricted funds - designated	25	4,597,676		5,519,660	
Unrestricted funds - general		8,371,846		8,119,655	
		13,188,810		13,900,233	

The financial statements were approved by the Council on 16/8/23



Jeremy Harrod - 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 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash absorbed by operations	28		(417,153)		(210,690)
Investing activities					
Purchase of tangible fixed assets		(225,979)		(132,165)	
Receipts from investments funds		170,000		149,955	
Investment income received		216,368		209,155	
Net cash generated from investing activities			160,389		226,945
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(256,764)		16,255
Cash and cash equivalents at beginning of year			669,211		652,956
Cash and cash equivalents at end of year			412,447		669,211

EDGWARE AND HENDON REFORM SYNAGOGUE

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

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. 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.

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.

EDGWARE AND HENDON REFORM SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

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.

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.

EDGWARE AND HENDON REFORM SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

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).

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.

EDGWARE AND HENDON REFORM SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

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.

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.

EDGWARE AND HENDON REFORM SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

2 Critical accounting estimates and judgements

(Continued)

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 if 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 2022

3 Donations and legacies	Unrestricted funds		Unrestricted funds designated		Restricted funds		Total		Unrestricted funds general		Unrestricted funds designated		Restricted funds		Total	
	2022	£	2022	£	2022	£	2022	£	2021	£	2021	£	2021	£	2021	£
Donations and gifts	23,796		-		38,683		62,479		12,499		-		81,057		93,556	
Coronavirus job retention grant	-		-		-		-		30,333		-		-		30,333	
Membership subscriptions	1,122,769		47,173		-		1,169,942		1,108,604		47,572		-		1,156,176	
Government grant for security	70,610		-		-		70,610		73,396		-		-		73,396	
	1,217,175		47,173		38,683		1,303,031		1,224,832		47,572		81,057		1,353,461	
Donations and gifts	23,796		-		38,683		62,479		12,499		-		81,057		93,556	
Other	23,796		-		38,683		62,479		12,499		-		81,057		93,556	
	23,796		-		38,683		62,479		12,499		-		81,057		93,556	

EDGWARE AND HENDON REFORM SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities	Services and festivals		Education		Community services and support		Total 2022	Services and festivals		Education		Community services and support		Total 2021
	2022	£	2022	£	2022	£	£	2021	£	2021	£	2021	£	£
Nursery school fees, education fees, weddings, kiddushim and charges for other charitable activities	27,735		254,102		39,877		321,714	11,020		191,649		12,984		215,653

EDGWARE AND HENDON REFORM SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

5 Other trading activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Hire of premises and Jewish Day Centre contribution	45,122	35,243
Income from yoga, bridge club and other activities	21,951	5,877
	<hr/>	<hr/>
Other trading activities	67,073	41,120
	<hr/>	<hr/>

EDGWARE AND HENDON REFORM SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

6 Investments

	Unrestricted funds general 2022 £		Unrestricted funds designated 2022 £		Total 2022 £	Unrestricted funds general 2021 £		Unrestricted funds designated 2021 £		Total 2021 £
Income from listed investments	10,367		205,363		215,730	13,322		195,655		208,977
Interest receivable	638		-		638	178		-		178
	11,005		205,363		216,368	13,500		195,655		209,155

EDGWARE AND HENDON REFORM SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Other income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Lottery and sundry income	15,322	16,440

8 Publicity and raising funds

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Total 2021 £
<u>Fundraising</u>				
Other fundraising costs	1,944	1,594	2,624	4,218
Staff costs	5,299	5,124	-	5,124
Support costs (see note 12)	20,530	23,167	-	23,167
Governance costs	1,623	1,799	-	1,799
	29,396	31,684	2,624	34,308
<u>Publicity</u>				
Staff costs	36,335	35,601	-	35,601
Support costs (see note 12)	100,233	87,154	-	87,154
Governance costs	7,927	6,769	-	6,769
	144,495	129,524	-	129,524
<u>Trading costs</u>				
Other trading activities	2,629	3,625	-	3,625
<u>Investment management</u>	13,148	13,143	-	13,143
	189,668	177,976	2,624	180,600

EDGWARE AND HENDON REFORM SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

9 Charitable activities	Services and festivals		Education		Community services and support		Total 2022		Services and festivals		Education		Community services and support		Total 2021	
	2022	£	2022	£	2022	£	£	£	2021	£	2021	£	2021	£	2021	£
Staff costs	154,513		369,582		218,752		742,847		153,072		333,611		185,940		672,623	
Burial costs	190,330		-		-		190,330		207,079		-		-		207,079	
Other expenditure	66,328		41,710		54,151		162,189		27,592		35,050		14,442		77,084	
Reform Judaism subscription	-		-		125,204		125,204		-		-		128,318		128,318	
	411,171		411,292		398,107		1,220,570		387,743		368,661		328,700		1,085,104	
Grant funding of activities (see note 11)	-		-		34,940		34,940		-		-		39,080		39,080	
Share of support costs (see note 12)	268,965		209,695		100,628		579,288		219,886		173,462		91,120		484,468	
Share of governance costs (see note 12)	10,028		7,163		11,461		28,652		8,996		6,426		10,282		25,704	
	690,164		628,150		545,136		1,863,450		616,625		548,549		469,182		1,634,356	
Analysis by fund																
Unrestricted funds - general	676,891		623,841		502,920		1,803,652		616,625		543,785		431,781		1,592,191	
Restricted funds	13,273		4,309		42,216		59,798		-		4,764		37,401		42,165	
	690,164		628,150		545,136		1,863,450		616,625		548,549		469,182		1,634,356	

EDGWARE AND HENDON REFORM SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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

	Community services and support 2022 £	Community services and support 2021 £
Grants to institutions:		
Distribution of High Holyday appeal	29,192	25,653
Other grants	5,748	13,427
	<u>34,940</u>	<u>39,080</u>

EDGWARE AND HENDON REFORM SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

12 Support costs

	Support costs £	Governance costs £	2022 Support costs £	Governance costs £	2021 £
Staff costs	324,527	7,937	332,464	311,531	319,883
Depreciation	20,121	2,236	22,357	22,074	24,527
Printing charges	7,354	817	8,171	4,392	4,880
Security costs	132,470	1,338	133,808	109,198	110,301
Premises support costs	152,126	1,136	153,262	94,279	94,824
Administrative support costs	63,453	7,049	70,502	53,315	59,239
Audit fees	-	17,288	17,288	-	15,000
Trustees' indemnity insurance	-	401	401	-	407
	<u>700,051</u>	<u>38,202</u>	<u>738,253</u>	<u>594,789</u>	<u>629,061</u>
Analysed between					
Fundraising and publicity	120,763	9,550	130,313	110,321	118,889
Charitable activities	579,288	28,652	607,940	484,468	510,172
	<u>700,051</u>	<u>38,202</u>	<u>738,253</u>	<u>594,789</u>	<u>629,061</u>

13 Auditor's remuneration

Fees payable to the synagogue's auditor and associates:	2022 £	2021 £
Audit of the synagogue's annual accounts	<u>17,288</u>	<u>15,000</u>

14 Council

None of the Council (or any persons connected with them) received any remuneration or benefits from the synagogue during the year.

EDGWARE AND HENDON REFORM SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

15 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Services and funerals	11	10
Education & nursery	29	31
Rabbinic	3	3
Youth work	5	2
Caretaking	4	5
Community & welfare	3	2
Marketing	1	1
Administrative	9	9
	<u>65</u>	<u>63</u>

The full time equivalent numbers for the year was:

Services and funerals	-	2
Education & nursery	3	7
Rabbinic	3	3
Youth work	1	1
Caretaking	2	4
Community & welfare	1	1
Marketing	1	1
Administrative	4	7
	<u>15</u>	<u>26</u>

Employment costs

	2022 £	2021 £
Wages and salaries	991,106	931,536
Social security costs	87,136	71,033
Other pension costs	38,703	39,014
	<u>1,116,945</u>	<u>1,041,583</u>

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

	2022 Number	2021 Number
£60,000 - £70,000	1	-
£150,001 - £160,000	1	1

Staff benefits paid during the year amounts to £10,227 (2021: £6,335)

EDGWARE AND HENDON REFORM SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

16 Net gains/(losses) on investments

	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Total 2021 £
Revaluation of investments	(29,330)	(681,012)	(610,342)	15,763	231,501	217,267
Gain/(loss) on sale of investments	2,037	40,358	42,395	10,506	154,299	164,805
	<u>(27,293)</u>	<u>(540,654)</u>	<u>(567,947)</u>	<u>26,269</u>	<u>385,803</u>	<u>412,072</u>

17 Special project costs

	Unrestricted funds designated 2022	Total £ 2021
Special projects fund costs	13,866	-
	<u>13,866</u>	<u>-</u>

18 Tangible fixed assets

	Freehold land and buildings £	Furniture, fixtures and fittings £	Office and IT equipment £	Religious artefacts £	Total £
Cost or valuation					
At 1 January 2022	7,203,961	217,476	40,308	274,103	7,735,848
Additions	-	212,074	1,891	12,014	225,979
At 31 December 2022	<u>7,203,961</u>	<u>429,550</u>	<u>42,199</u>	<u>286,117</u>	<u>7,961,827</u>
Depreciation and impairment					
At 1 January 2022	-	57,358	13,380	-	70,738
Depreciation charged in the year	-	16,593	5,764	-	22,357
At 31 December 2022	<u>-</u>	<u>73,951</u>	<u>19,144</u>	<u>-</u>	<u>93,095</u>
Carrying amount					
At 31 December 2022	<u>7,203,961</u>	<u>355,599</u>	<u>23,055</u>	<u>286,117</u>	<u>7,868,732</u>
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>

The Freehold land and buildings are used solely for charity use.

EDGWARE AND HENDON REFORM SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

19 Financial instruments

	2022	2021
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	5,060,365	5,798,291

EDGWARE AND HENDON REFORM SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

20 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2022	5,798,291
Additions	1,421,000
Valuation changes	(610,341)
Increase in cash	20
Transfers	(170,000)
Disposals	(1,378,605)
At 31 December 2022	5,060,365
Carrying amount	
At 31 December 2022	5,060,365
At 31 December 2021	5,798,291

	2022 £	2021 £
Investments at fair value comprise:		
Charity Multi-asset funds	1,080,418	2,954,629
Cash	7,472	3,498
SUTL Cazenove Charity Responsible multi asset fund	3,972,475	2,840,164
	5,060,365	5,798,291

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 £5,141,244 (2021: £5,272,803)

21 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	25,222	-
Amounts owed by related undertakings	43,704	15,115
Other debtors	10,353	62,869
Gift aid recoverable	49,746	41,070
Prepayments and accrued income	11,524	10,338
	140,549	129,392

EDGWARE AND HENDON REFORM SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

22 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Other taxation and social security		21,789	20,721
Deferred income	23	155,084	211,396
Trade creditors		29,538	39,469
Other creditors		19,787	27,480
Accruals and deferred income		67,085	62,705
		<u>293,283</u>	<u>361,771</u>

23 Deferred income

	2022 £	2021 £
Subscriptions and other income paid in advance	155,084	211,396
	<u>155,084</u>	<u>211,396</u>

EDGWARE AND HENDON REFORM SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

24 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 2022	Movement in funds			Balance at 31 December 2022
		Income	Expenditure	Transfers	
	£	£	£	£	£
Hendon Reform Synagogue Educational Fund	67,745	-	(500)	-	67,245
High holyday appeal	35,061	21,965	(29,192)	(5,986)	21,848
Benevolent fund	14,708	-	-	-	14,708
General charities fund	14,504	100	-	(35)	14,569
Hardship fund	10,437	-	-	-	10,437
Youth fund	7,068	-	-	-	7,068
Equipmont for disabled fund	8,576	-	-	-	8,576
Member's support fund	8,600	-	-	-	8,600
Jack Petchey award for education fund	7,183	-	(6,980)	-	203
Overseas Jewish communities including Odessa and Belarus	8,042	4,557	(4,310)	-	8,289
Prayer book fund	11,316	8,111	(11,461)	(7,966)	-
Sifre Torah project and other religious artefacts	1,110	-	(1,110)	-	-
Restricted funds for synagogue purposes	8,408	-	(527)	(500)	7,381
Other registered charities funds	1,550	2,000	-	-	3,550
Education	1,100	125	(150)	-	1,075
Community Needs Fund	37,131	975	(5,248)	5,986	38,844
RNK - Torah Scroll	18,271	500	(320)	(12,014)	6,437
Development/ Playground Fund	108	350	-	-	458
	<u>260,918</u>	<u>38,683</u>	<u>(59,798)</u>	<u>(20,515)</u>	<u>219,288</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 £219,288.

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 2022

25 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 2022
	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	Net gain on investments	
	£	£	£	£	£	£
Special projects funds	5,519,660	252,536	(13,866)	(620,000)	(540,654)	4,597,676

An amount of £620,000 (2021: £290,000) 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 2022

26 Analysis of net assets between funds

	Unrestricted funds		Designated funds		Restricted funds		Total Unrestricted funds		Designated funds		Restricted funds		Total	
	2022	£	2022	£	2022	£	2022	£	2021	£	2021	£	2021	£
Fund balances at 31 December 2022 are represented by:														
Tangible assets	7,868,732		-		-		7,868,732	7,865,110	-		-		7,665,110	
Investments	462,689		4,597,676		-		5,060,365	278,631	5,519,660		-		5,798,291	
Current assets	40,425		-		219,288		259,713	175,914	-		260,918		436,832	
	8,371,846		4,597,676		219,288		13,188,810	8,119,655	5,519,660		260,918		13,900,233	

EDGWARE AND HENDON REFORM SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

27 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	233,511	225,904

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. During the year, a member of key management was invoiced £3,100 (2021: £nil) for hall hire.

Transactions with related parties

During the year,

- an amount of £990 (2021: £540) was paid to a close family member of a trustee for services provided to the charity.
- donations paid to the charity by council members amounted to £28,692 (2021: £nil).
- expenses amounting to £4,451 (2021: £1,140) were reimbursed to council members and related parties.

The following amounts were outstanding at the reporting end date:

	Amounts owed by related parties	
	2022 £	2021 £
Edgware and District Reform Synagogue	42,909	14,294
Hendon Reform Synagogue	795	821
	43,704	15,115

EDGWARE AND HENDON REFORM SYNAGOGUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

28	Cash generated from operations	2022 £	2021 £
	(Deficit)/surplus for the year	(711,423)	432,945
	Adjustments for:		
	Investment income recognised in statement of financial activities	(216,368)	(209,155)
	(Gain)/loss on disposal of tangible fixed assets	-	10,410
	Gain on disposal of investments	(42,395)	(164,805)
	Fair value gains on investments	610,342	(247,267)
	Depreciation and impairment of tangible fixed assets	22,357	24,527
	Movements in working capital:		
	(Increase)/decrease in debtors	(11,178)	31,156
	(Decrease) in creditors	(12,176)	(111,169)
	(Decrease)/increase in deferred income	(56,312)	22,668
	Cash absorbed by operations	(417,153)	(210,690)
29	Analysis of changes in net funds		
	The synagogue had no debt during the year.		