

The United Synagogue Trustees' Report and Annual Accounts

For the year ended 31 December 2018



Highlights during the year

- ❖ The introduction of a new Honorary Officer position of Women's Officer - a post designed to meet the religious needs of female members and enable their greater participation in services;
- ❖ Welcoming Mill Hill East Jewish Community as a Full Member Synagogue of the United Synagogue after having been identified as a community of potential less than two years ago;
- ❖ Construction of new Synagogue and community building at Brondesbury Park commenced and those at South Hampstead continued;
- ❖ 1,167 new members joined keeping membership of Full Member Synagogues stable at circa 38,600;
- ❖ The launch of two asylum seeker drop-in centres run by US volunteers supporting up to 100 asylum seekers every month;
- ❖ The establishment of a multi academy trust to support Jewish schools (the Jewish Community Multi Academy Trust);
- ❖ 550 children aged 5-12 attended Tribe's summer programmes in the UK, Europe and Israel;
- ❖ Buildings and burial grounds of Bushey Cemetery extension ('Bushey New') opened;
- ❖ A National Lottery Heritage Fund grant of £1.7m will enable The House of Life project to transform Willesden cemetery into a heritage and educational site;
- ❖ The Kashrut division (KLBD) now licenses 136 kosher establishments
- ❖ Volunteers from 45 communities presented circa 1,400 honey cakes and Rosh Hashanah cards to members who were elderly, isolated, unwell or recently bereaved;
- ❖ Surplus from operational activities generated £649,000 to be reinvested in US communities

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UNITED SYNAGOGUE TRUSTEES' REPORT AND ANNUAL ACCOUNTS
Year ended 31 December 2018

Charity registration number 242552

BOARD OF TRUSTEES

from 10 July 2017

| | |
|------------------------|---|
| President | Michael Goldstein ² |
| Vice-Presidents | Leonie Lewis ¹ Fleurise Lewis ² |
| Treasurer | Maxwell Nisner ² |
| Other Trustees | Andrew Eder ¹ Claire Lemer ² Doreen Samuels ¹ Barry Shaw ¹ Saul Taylor ² |

¹ serving 2 year term² serving 4 year term

Committee Chairs/Lead Advisors

| | |
|-----------------------|------------------|
| Audit and Risk Review | Andrew Mainz |
| Burial | Doreen Samuels |
| Investment | Maxwell Nisner |
| Property | Peter Zinkin |
| Rabbinical Council | Rabbi Nicky Liss |
| Remuneration | Maxwell Nisner |

**Chief Rabbi of the United Hebrew
Congregations of the Commonwealth**

Chief Rabbi Ephraim Mirvis

Dayanim

Dayan Menachem Gelley (Rosh Beth Din)
 Dayan Yonason Abraham (resigned March
 2019)
 Dayan Shmuel Simons
 Dayan Ivan Binstock (part-time)

Key Executives

Chief Executive

Steven Wilson

Chief Operating Officer

Richard Taylor

Development Director
 Chief Programmes Officer
 Kashrut Director
 External & Legal Services Director
 Chief Executive, Office of the Chief Rabbi
 Community Services Director
 Communities and Strategy Director
 Human Resources Director
 Property Director
 Communications Director

Alan Aziz (resigned May 2018)
 David Collins
 Rabbi Jeremy Conway
 David Frei
 Ari Jesner
 David Kaplan (resigned August 2018)
 Jo Grose (appointed November 2018)
 Vickie Lampkin
 Lali Virdee
 Richard Verber (appointed July 2018)

Executive Offices

305 Ballards Lane
 London N12 8GB
 Tel: 020 8343 8989
 Website: www.theus.org.uk

Custodian Trustee
(holds title to the charity's property assets)
 United Synagogue Trusts Ltd
 305 Ballards Lane
 London N12 8GB

Bankers

Royal Bank of Scotland
 Corporate Banking London
 8th Floor
 280 Bishopsgate
 London EC2M 4RB

Primary Investment Fund Manager

J.P. Morgan International Bank Ltd
 1 Knightsbridge
 London SW1X 7LX

Charity Solicitors

Womble Bond Dickinson (UK) LLP
 4 More London Riverside
 London SE1 2AU

Statutory Auditor

Crowe UK LLP
 St Bride's House
 10 Salisbury Square
 London EC4Y 8EH

Trustees' Annual Report For the Year Ended 31 December 2018

The details of the Charity, its Trustees, professional service providers and key executives are set out on pages 2 and 3 of this report.

Legal Status

The United Synagogue ('US') was established for charitable purposes by the United Synagogue Act of 1870. It was formally registered as a charity on the 2 June 1965 with the charity registration number 242552.

The Schedule to the Act was previously the major constitutional document of the Charity. This was augmented by the Statutes of the United Synagogue passed by the US Council in April 1999, which sets out the Charity's objects and the role and powers of the Charity, its Trustees and its Council. Additional Byelaws set out the system of governance of local synagogues, and the Election Regulations set out the procedure for electing the Board of Trustees.

Structure, Governance and Management

Charity Governance Code

The new code for charities was published in July 2017. The code lays out seven key areas of governance together with recommended practice for each principle. The US Trustees have always sought to have the highest standards of governance and welcome the introduction of this code. They have considered each principle to satisfy themselves that the Charity's current governance structure explained below satisfactorily addresses each of these principles and, where appropriate, what enhancements might be made.

Trustees

Overall responsibility for the activities of the US is held by the Board of Trustees, which is elected by the US Council (see below). The Board of Trustees comprises nine Trustees (with an option to co-opt two more Trustees). The Trustee Board comprises a male President plus four male and four female Trustees. There is one Treasurer elected by Council who can be male or female. If the Treasurer is male then there will be three other male Trustees, excluding the President. If the Treasurer is female, then there will be three other female Trustees. The Trustees from among themselves appoint one or two Vice Presidents and may appoint a Deputy Treasurer.

Following the 2015 Strategic Review, the US Council resolved in December 2016 that in future there should be elections every two years for half of the Trustees with each Trustee serving a four-year term. In order to adjust to this new system of election it has been necessary to introduce a one-off 'stagger' whereby four of those Trustees elected in July 2017 will serve a two-year term, with the others serving a four-year term. In all subsequent elections from July 2019 onwards, all successful candidates will serve a four-year term. Trustees are eligible to serve a maximum of two terms although the President can then serve up to two additional terms.

The Trustees at the date of this report are shown on page 2.

Trustees must have prior experience of serving on the Synagogue Council (formerly Board of Management following a name-change approved by the US Council in December 2018) of one of the US' local synagogue communities for a minimum of two years. Trustees who stand for election will therefore have had experience of lay leadership in the Jewish community for which they are taking responsibility. The requirement to have previously served on a Synagogue Council does not apply to co-opted Trustees.

Induction of Trustees builds on this wide knowledge and familiarity with the Charity, which has been previously gained at a local level.

The Chief Executive, Directors and senior professionals meet new Trustees soon after their election and provide intensive briefings on the Charity. The External and Legal Services Director provides advice and guidance on the statutory responsibilities of Trustees and continues to provide guidance on such matters throughout the Trustees' term of office.

The Board of Trustees meets once a month, except in August, to take strategic and policy decisions. These meetings are attended by the Chief Executive, other members of the senior management team and the Chair of The Rabbinic Council of the United Synagogue ('RCUS').

The Board of Trustees appoints Committee Chairs and advisors to a number of sub-committees for the better working of the Charity. These sub-committees are allocated specific areas of responsibility and invited to make relevant recommendations to the Board.

Responsibility for the religious direction and guidance of the US is vested with the Chief Rabbi and the Beth Din (his religious court).

US Council

The US Council ('Council') represents the member and affiliate synagogues of the US, and has the following powers:

- a) to elect and remove Trustees
- b) to elect the Chair of the Audit and Risk Review Committee
- c) to approve amendments to the constitution of the US
- d) to admit/discontinue the membership of any synagogue to the US
- e) to receive and consider the budget and accounts of the US

Council is elected every three years by members of the Synagogue Council of every local synagogue. Each synagogue has a number of Council Representatives based on the size of the synagogue's own membership. All current Trustees are also members of Council, as are the immediate previous set of Trustees. In addition, there are a limited number of life members including all past Presidents. Council meets four times each year.

Professional Staff

The Board of Trustees delegates its powers for the day-to-day running of the Charity to the Chief Executive and the senior management team.

Each Division in the US is headed by a Director, all of whom report to either the Chief Executive or the Chief Operating Officer.

- The Chief Operating Officer is responsible for the central support services including Finance and Information Technology, together with oversight of Property and Burial
- The Communities and Strategy Director is responsible for the Community Division and organisational strategy
- The Chief Programmes Officer is responsible for the US' young people's departments (including Tribe, Young US and US Schools), US Chesed, Living & Learning
- The Kashrut Director is responsible for Kashrut and Eruvim
- The External and Legal Services Director is responsible for in-house legal advice and the London Beth Din
- The Property Director is responsible for the Charity's property portfolio and delivery of Health and Safety compliance
- The Development Director is responsible for coordinating and oversight of the key fundraising activities of the Charity. This position is currently vacant.
- The Human Resources Director is responsible for all employment related matters and payroll
- The Communications Director is responsible for internal and external communications including media, PR and marketing

To achieve its objectives, the US needs to attract and retain high quality senior professional staff. Each Director's position is individually benchmarked and is remunerated in line with roles with similar responsibilities in the charity sector.

Volunteers

Volunteers play a vital role in both the running of US Synagogues and the provision of activities at each of the US' communities. Whether serving as a local Honorary Officer, on a Synagogue Council, running one of the many social activities or groups within a shul or as part of a security or Kiddush rota, volunteers are the lifeblood of US communities and instrumental to the organisation continuing to grow and thrive. The Charity estimates there to be more than 2,000 volunteers.

Member Synagogues

The member synagogues are the branches of the US. The day-to-day responsibility for running the member synagogues is delegated by the Trustees to local Honorary Officers, led by a Synagogue Chair, and Synagogue Councils who are elected, either annually or biennially, by the members of the synagogues. The US Byelaws regulate the powers of the local Honorary Officers and the conduct of local synagogue activities. Synagogue Chairs are issued with a guidance document on how to discharge their duties. Financial Representatives are bound by a Protocols Document, which they are required to sign prior to taking up their roles.

The religious affairs of the individual member synagogues are run by the local Rabbi and, where appropriate, a Rabbinical Team and/or Chazan (cantor), and the Wardens (who are part of the team of local Honorary Officers) under the overall guidance of the Chief Rabbi.

In December 2018 Council approved the new optional Honorary Officer position of Women's Officer, a post designed to help ensure US communities are inclusive and welcoming. The new role, designed to meet the religious needs of female members, will enable women's greater participation in services where possible according to halachah (Jewish law), to arrange women-only services where there is demand and to advise on the timing of services to consider families' needs.

Professional administrators are employed at most synagogues to provide the local lay leadership with administrative support in the effective management of their local communities.

Local synagogues collect annual membership contributions on behalf of the US from their members. A proportion of these contributions (the 'communal contribution') is allocated to the US administrative centre (the 'Centre') for the services provided centrally and to support the further development of the Charity. Members are also invited to make voluntary donations to the US for the benefit of the Board of Deputies of British Jews, which are then granted to that charity. The remaining membership contributions and other donations received are retained and administered locally, according to US rules, in order to fund the activities of the local communities that form an integral part of the Charity's activities.

All US synagogues are conscious of their part in the Charity and recognise the mutual responsibility they share for the wider Jewish community. Synagogue activities overall are characterised by the US' values of authentic, inclusive and modern Torah Judaism.

Changes since the last report

Following approval by Council, Mill Hill East Jewish Community (a new community) was admitted as a Full Constituent Member Synagogue on 19 March 2018.

In addition, following approval by Council, the New Synagogue was discontinued as a place of worship on 19 March 2018.

As at 31 December 2018 and the date of this report, the US had 56 Full Constituent Member Synagogues and membership totalled 38,599 (2017: 38,837).

Affiliate and Associate Synagogues

These are synagogues which are constitutionally removed from the US, and whose relationship to the Charity is governed by the Affiliate and Associate Schemes. They are independent legal entities, which do not form part of the Charity but through their affiliation benefit from certain services. The Affiliates and Associates govern their synagogues under the Byelaws of the United Synagogue, as varied by the Affiliate Scheme and Associate Scheme, and pay an annual fee to the Charity.

As at 31 December 2018, there were six Affiliate Synagogues and one Associate Synagogue.

Foundation Schools

The Trustees of the US are responsible for appointing the foundation governors to the Board of Governors at each of the US Foundation Schools. The US has no involvement in either the day to day running of the schools or their upkeep, which is the responsibility of their respective Boards of Governors.

Full details of the Synagogues and Schools referred to above are shown on pages 56 to 60 of this Report and Accounts.

Jewish Community Multi Academy Trust

The United Synagogue has supported the establishment of the Jewish Community Multi Academy Trust (JCAT), a multi academy trust to support Jewish schools. Schools in the Trust will benefit from economies of scale and better coordination of Jewish Studies programmes across the schools.

Subsidiary Companies

A list of these is set out in Note 33 of the Notes to the Financial Statements which details their activities, trading performance, assets, liabilities and reserves.

Risk Management, Compliance and Internal Control

The Trustees are responsible for the effective management of risk, including ensuring that internal controls are in place and are operating as designed.

The US has continued to develop its risk management systems and procedures throughout the year. The Compliance Officer has completed a number of audits and other management assignments covering risk and control issues identified in the organisation's risk register, and has regularly reported progress to the Audit and Risk Review Committee (formerly the Audit Review Committee following a name-change and new terms of reference approved by Council in March 2019) and the Trustees in accordance with the organisation's Internal Audit Charter. In addition, a regular programme of site audits at Synagogues has been in place since 2010.

The Compliance Officer has undertaken a number of reviews of organisational and departmental processes and procedures.

The Charity's Risk Register is used by the Directors in managing and mitigating risks faced by the Charity. The Risk Register is regularly updated and is discussed at monthly meetings of the Directors and half yearly at Trustee meetings.

The Trustees have identified that the most significant risk that the Charity faces is a reduction in income resulting from a reduction in membership numbers. Such a fall can be triggered by multiple factors, some of which are outside the control of the Charity. For example, should it become more difficult to observe and practise Orthodox Judaism in the UK because of the banning of Brit Milah or Shechita, then it is likely that many members may decide to emigrate and consequently discontinue their membership. Membership might also fall if mainstream orthodoxy is observed by fewer Jews in the UK. To the extent that this risk can be managed, it is felt by the Trustees that mitigation can be achieved by the implementation of recommendations contained in the 2015 Strategic Review, including making US communities more vibrant and engaging.

As a result of the ongoing effort to manage all risks that the Charity faces, the Trustees are satisfied that the major risks have been identified and that adequate systems or procedures have been established to manage them.

Fundraising

Under the Charities (Protection and Social Investment) Act 2016, the Trustees are required to report on how the Charity conducts its fundraising activities.

Approach

Almost all of the fundraising activities that the Charity engages in are directly with its members. Funds are raised through the collection of membership contributions, appeals to fund local communal activities and appeals for specific local projects. Other individuals and Trusts are often requested to assist in the funding of specific projects. Additional appeals are made periodically throughout the year for matters such as security and to support carefully selected third party charities. The Charity is registered with the Fundraising Regulator.

Voluntary Scheme for Regulating Fundraising

The appeals referred to above will be made by the professional staff working for the US or by local volunteers. Although they are not bound by any formal voluntary scheme regulating their conduct, these volunteers are supported and guided by the professional staff working for the US. In the absence of any formal voluntary scheme, the Charity has nothing to report on failure to comply with a scheme or monitoring activities carried on by any of the volunteers.

Complaints

The Charity's Trustees received one complaint in the year regarding its approach for collecting membership donations. The Trustees thoroughly investigated this complaint and were satisfied that the process adopted by the US did not breach the fundraising guidelines.

Protection of Vulnerable People

Each Member Synagogue requests membership contributions from its members. These are set at what is considered an appropriate level to raise sufficient funds to meet the running costs of that synagogue and meet any other financial obligations it has. In the case of financial hardship, members are encouraged to contact the Financial Representative of their Synagogue to discuss and agree a reduction in the membership subscription requested. Such discussions are carried out sensitively and in confidence, either face to face, or if individuals prefer, in another format. If an individual, for whatever reason, no longer wishes to be a member of the United Synagogue, then the Charity will seek to identify the reasons they have resigned their membership and whether they can be addressed.

Vision, Aims and Objectives

The US' mission is to engage its members with all aspects of mainstream orthodox Jewish living, learning and caring. The US' values are Authentic, Inclusive and Modern Torah Judaism.

Objects and Public Benefit

The objects of the US are:

- to found, build, maintain, conduct, promote and develop within the United Kingdom, Synagogues which conform to the Form of Worship for persons of the Jewish religion
- to advance education and to provide instruction in religious subjects to persons of the Jewish religion
- the relief of poor persons of the Jewish religion, and to provide means of burial for persons of the Jewish religion
- to advance the charitable purposes of other Jewish bodies by making grants or loans to them including contributing with other Jewish bodies to the maintenance of a Chief Rabbi and of other ecclesiastical persons, and to other communal duties devolving on metropolitan congregations
- any other charitable purposes in connection with the Jewish religion

The activities currently carried out for the public benefit by the Charity can be broadly categorised into the following activity groups:

- Support of the local Jewish communities comprising the Member Synagogues of the US
- Running of synagogue services
- Provision and upkeep of synagogue buildings
- Provision of Kosher certification of food products and premises
- Provision and maintenance of Jewish cemeteries and related facilities
- Provision of educational and outreach programmes for children and young people, and the membership more generally
- Coordination of national prison and hospital chaplaincy
- Visitation programme for individuals in hospitals and prisons
- Coordination of volunteers who provide a range of social welfare services
- Assistance to the providers of University Jewish Chaplaincy

Strategic Review

A comprehensive strategic review undertaken in 2014 garnered more than 5,000 responses from members together with over 100 face-to-face interviews. The results of this review, which were published in February 2015, articulated a strategy for the US to: "Build vibrant engaged communities at the forefront of British Jewry".

Substantial progress (summarised in previous Trustees' reports) has been made and recent achievements are outlined later in this report. The Trustees would also like to highlight in particular:

- Welcoming Mill Hill East Jewish Community as a Full Member Synagogue of the United Synagogue after being identified as a community of potential less than two years ago
- The employment of a Rabbinic couple to develop the fledgling community in Welwyn Garden City and Hatfield after being identified as a community of potential
- Awarding grants to 14 communities in 2018 through the Community Development Fund, in addition to the 12 awarded in 2017. These projects including transforming a synagogue building into a vibrant community centre through a rich programme of cultural and social events.
- The Inspired Jewish Leadership Conference which continues to bring together members of Synagogue Councils from across US communities for a day of high-level training, discussion and networking.

Significant Activities and Achievements

Office of the Chief Rabbi ('OCR')

During 2018 the Chief Rabbi, supported by his office, continued to deliver his vision of a more committed, more knowledgeable and more responsible Jewish community. He did this primarily through the areas of community development, education and social responsibility, whilst using his influence to further the community's best interests more widely.

As ever, the Chief Rabbi undertook pastoral visits to many United Synagogue communities and to the broader United Hebrew Congregations (UHC) across the UK and beyond. These include communities which have rarely, if ever, received a visit from a serving Chief Rabbi, such as Plymouth and Grimsby.

The Chief Rabbi's sphere of activities is particularly broad. Highlights of the Chief Rabbi's activities during 2018 are set out below.

- **Centre for Community Excellence ('CCE')**

Since its launch in 2014, the CCE has facilitated the gradual transformation of Jewish communities from right across the UK into centres of religious, educational and cultural excellence. It has now evolved into an invaluable hub for sharing best practice, sourcing creative ideas for programming and accessing funding that can transform innovative ideas into reality.

2018 saw an increase in the number of communities who benefitted from the CCE and its resources, with a record number of programmes and events receiving funding.

At the same time, the CCE ran a number of initiatives designed to develop community leadership standards, including a Rabbis' study trip to Europe, a Rebbetzens' leadership trip to Vienna, a Regional Leaders' Conference and a Chevra Kadisha seminar.

- **Women's engagement and female leadership**

In April 2018, ten women graduated from the Chief Rabbi's Ma'ayan Programme, as female educators with expertise in the laws of family purity, available to work in communities. 2018 saw the initial placement of the Ma'ayanot in United Synagogue communities and more widely across the UK, delivering educational programming for the whole community and more tailored programming for women

The Neshama Festival took place in January 2018. Over 600 women attended an evening of learning and celebration with a wide range of teachers and presenters and a breadth of topics and methods of learning. This marked the beginning of a series of initiatives across communities under the Neshama brand, to engage women in learning Torah.

- **Social responsibility**

In 2016, the Chief Rabbi launched the Ben Azzai Programme. This is an annual initiative, open to high calibre university students, taking them on an immersive study visit to the developing world, to learn about the challenges of poverty, education and social mobility. In 2018, the students travelled to Kolkata and a rural village in West Bengal to meet with individuals and organisations working in the field of development and did so within an Orthodox Jewish framework.

These participants joined those of previous programmes in taking on the permanent role of ambassadors, raising the profile of the importance of development in synagogues and schools across the United Synagogue and more widely around the country, urging others to consider it a priority. Social Responsibility Week, which reached over 2,000 people in schools, communities and university campuses, took place during the third week of January, inspired by the Ben Azzai Programme and led by its participants.

- **Interfaith**

The second 'In Good Faith' event took place in 2018, co-hosted by the Chief Rabbi and the Archbishop of Canterbury, to pair US and UHC Rabbis with Priests from across the UK based on geographical location. In Good Faith is developing grass roots interfaith relations around the country to help foster better dialogue and understanding between different communities.

- **Education**

The Chief Rabbi has spearheaded the setting up of the Jewish Community Multi Academy Trust (JCAT) to house Jewish schools, benefiting from economies of scale and better coordination of Jewish Studies and 'Jewish Life' across the schools.

In 2018, the Chief Rabbi issued a ground-breaking guide for schools on the wellbeing of LGBT+ pupils, something schools asked for and which has been warmly received both in the UK and by Jewish communities around the world.

- **ShabbatUK**

Due to a change in scheduling, ShabbatUK did not take place in 2018 and was deferred until March 2019.

Community Division

Jo Grose has been appointed as the Charity's new Communities and Strategy Director. The Community Division exists to support all US communities with their development, strategy and day-to-day issues. The Division's key stakeholders are Synagogue Honorary Officers, Rabbis and Rebbetzens, Synagogue Councils and Administrators. In 2018 the Division supported communities through:

- Guiding six communities through the Rabbinic recruitment process and running induction programmes for the new Rabbinic couples
- Supporting communities with strategic planning and programming including the facilitation of the 'Barometer', an annual community satisfaction survey
- Providing training and managerial support to synagogue administrators and offering a 'roving administrator' to communities when required
- Delivering support for Honorary Officers, Synagogue Council members and emerging leaders via:
 - Regional forum meetings
 - Inductions for new Chairs and Vice Chairs of Synagogues
 - Mentoring for Synagogue Chairs
 - Training for wardens
 - Social media training
 - A lay and Rabbinic leadership seminar with Dr Erica Brown
 - The Inspired Jewish Leadership conference
- Improving the membership contribution request process through the introduction of newly designed communication letters
- Providing additional Rabbinic support for many communities over the High Holy Days via a Rabbinic intern programme
- Supporting, monitoring and evaluating community development projects in 14 communities via the Community Development Fund

In addition to the department's core business of supporting existing communities, the Community Division oversees two areas of strategic importance: Communities of Potential and Rabbinic Careers.

- **Communities of Potential**

In 2018 six communities were developed or initiated as part of the Communities of Potential initiative: Mill Hill East, Ahavas Yisrael, Magen Avot, Welwyn Garden City/Hatfield, East Borehamwood and Hackney. Four of these synagogues are now full constituent members of the United Synagogue and Community Development Rabbis have been appointed in Mill Hill East and Welwyn Garden City/Hatfield.

- **Rabbinic Careers**

The recruitment, retention and development of outstanding Rabbis and Rebbetzins remained a priority for 2018. Under the leadership of the Rabbinic Careers Steering group, refinements have been made to the recruitment process for both Rabbis and Rebbetzins, ensuring that the Centre provides guidance to communities at every stage of the process whilst never compromising the autonomy of the community in their selection.

Other areas of activity in 2018 included preparation for the introduction of minimum salaries for Rabbis, the piloting of Rabbinic fellowships, a well-attended joint Rabbinic/ lay leadership seminar with Dr Erica Brown, a session devoted to Rabbinic line management at the Inspired Jewish Leadership and, in partnership with P'eir, the introduction of lay facilitators to the Review and Goalsetting process. All progress in this area has been achieved through ongoing consultation with Honorary Officers, Rabbis, Rebbetzins, RCUS, P'eir and professional staff. An ambitious plan is in place for 2019.

The US Burial Society

The US Burial Society is responsible for all the activities surrounding the Jewish burial of US members. It organises, oversees and advises on the various processes that are required by both Jewish and UK law at what is an extremely sensitive and difficult time for the bereaved families. It also looks after and maintains fourteen Jewish cemeteries across the country and ensures all applicable health and safety requirements and standards are met.

The Burial Society has over 60 members of staff who are committed to ensuring that US members are treated with sensitivity and compassion and given the best possible service. Some 844 burials were carried out in 2018, with a similar number of 'stonesettings' (the placing of the gravestone, generally done some time after the burial).

During 2018, the Burial Society were involved in a number of projects, the largest of which was the official opening and first burial in the Bushey New Cemetery. The cemetery was the subject of significant media interest after being shortlisted for the RIBA Sterling Prize (the architects' 'Oscars'). Many visitors have been welcomed to view the new buildings.

Reservations in the US section in the Eretz HaChaim cemetery in Israel are still very popular and with only 8 plots remaining, the Charity is considering purchasing another 50 for the benefit of its members.

Willesden Cemetery Heritage Project ('House of Life')

In April 2018 a grant application for £1.7m to the Heritage Lottery Fund (now the National Lottery Heritage Fund, 'NLHF') was successful. The House of Life project, which will run to 2021, aims to turn Willesden cemetery into a heritage and educational site.

The plans cover the restoration and conservation of a number of graves, landscaping and the adaptation of the historic buildings into an accessible visitor centre and exhibition space. An ambitious programme of activities will encourage a wide range of people to visit the historic site.

A project team of professional staff and consultants has now been assembled and planning permission granted for the redevelopment of the cemetery lodge. The capital works have recently commenced.

P'eir

P'eir (Promoting Excellence in Rabbis) works closely with the Centre and RCUS. It exists to support Rabbis and Rebbetzens (Rabbis' wives) at various levels – professionally, pastorally and socially.

P'eir has increased its interaction and involvement with the US centrally, especially with the Human Resources ('HR') department and the Community Division. 2018 also saw the re-establishment and revitalisation of its advisory group. P'eir continues to promote and develop its professional 'review and goal setting programme' for Rabbis, in cooperation with the US HR department.

P'eir provides US Rabbis with a comprehensive online Rabbinic resource library, in partnership with the US Living & Learning department. P'eir devises and delivers professional development days for Rabbis and Rebbetzens which this year has included mental health first aid, personal effectiveness, neurodiversity and inclusion. An updated edition of the P'eir Rabbinic Handbook was produced towards the end of the year.

Jewish Living

The Jewish Living division delivers programmes to engage children, students, young professionals and members throughout their lives and provides programmatic and governance support to schools, Chedarim (Sunday Schools) and nurseries.

- **US Chesed**

The role of the US Chesed department is to inspire and coordinate volunteers to support both US members and the wider community through a comprehensive range of welfare and social responsibility activities and projects. Chesed can be translated as 'acts of lovingkindness' or 'social responsibility'.

The 'Community Cares' element of this programme is managed by individual synagogues with over 50 synagogues and 500 volunteers participating. Local activities are supported by the Centre by providing training for volunteers, advice, guidance, information and networking opportunities to share best practice. Volunteers offer a variety of welfare services including visiting the sick and bereaved, befriending people who are isolated, driving people to appointments, cooking and delivering kosher food to needy members of their communities as well as offering Shabbat and Yom Tov hospitality.

In 2018, around 100 people attended US Chesed's Life Changing Conference, attending workshops on topics such as mental health in the Jewish community, supporting asylum-seekers, and tackling local poverty.

At Pesach (Passover), using funds raised through the US Chesed Pesach Appeal, well over 600 families from 44 communities were helped with the costs of keeping a kosher Pesach. At

Rosh Hashanah, volunteers from 45 communities presented just under 1,400 honey cakes and Rosh Hashanah cards to members who were unwell, isolated, recently bereaved or elderly.

For the first time, the US hosted a central event to thank the Charity's Chesed volunteers. 180 volunteers representing 35 synagogue communities attended.

The US maintains its role as co-ordinator of Jewish Visitation, a cross-communal initiative providing Jewish chaplains to hospitals and prisons on behalf of the wider Jewish community.

Large-scale projects coordinated centrally by US Chesed to engage US members included:

- The launch of two asylum seeker drop-in centres which take place once a month, in which around 30 volunteers support up to 100 asylum seekers. This includes collecting and distributing clothes, toys, toiletries, shoes, towels and bedding. Volunteers cook and serve a hot meal. There is a mentoring room in which volunteer lawyers, counsellors, doctors and a dentist provide professional support. There is also a play area in which volunteers and their children look after children of the asylum seekers.
- Cooking for homeless shelters where groups of synagogue volunteers cook for homeless shelters and domestic abuse shelters. They are particularly active during the winter holidays where need is higher.

- **Tribe**

Tribe, the US programme for children and young people, provides a range of summer programmes in the UK, Europe, and Israel for school years 5 to 12. In 2018, 550 children attended these programmes.

In 2018 Tribe's Ghana Summer Experience, together with the charity Tzedek, provided an educational and volunteering experience for 17-18 year olds.

Tribe ran half term outings for school years 4-6 in the February and October half terms and Shabbatonim (weekend programmes over Shabbat) in conjunction with 7 Jewish primary schools. Other programmes include informal education sessions such as the 'Kosher Apprentice', 'Lunch and Learns' and assembly programmes at Jewish secondary schools and informal education sessions for Jewish children in non-Jewish schools.

Tribe's 3D educational booklet for Pesach was sent to homes with children aged 11 plus for use at Pesach (Passover) seder nights.

Tribe continue to engage with members over school age both through the 'Learn 2 Lead' programme for those on their Gap Year in Israel, and a Shabbaton with the Chief Rabbi for young people on gap years with around 100 attendees.

Tribe also arranged two 'Learn 2 Lead' trips to Poland in 2018 for Year 12 students. Due to the success of the 'Learn 2 Lead' programmes Tribe's suite of offerings has been expanded with a summer trip to New York in 2018 for school year 10. These trips enable students to

learn about their heritage and engage with their peers, and encourage them to get involved in their local community.

Tribe's yearly Engage Magazine was sent to all Tribe members' homes highlighting the work done over the last 12 months. The 'Tribe Directory' was sent to all community Rabbis, Assistant Rabbis, and Administrators setting out the services that Tribe provides.

2018 saw a new initiative for Tribe Israel tour, a summer programme, where Tribe ran a joint programme with the American youth group NCSY.

During Chanukah 2018 Tribe held an inter-community Supper Quiz for youth which attracted close to 150 people from 10 communities.

Tribe continues to support the work of Youth Directors in local US communities. Tribe also ran the 'Engage' conference which brought together youth professionals and assistant Rabbis for a residential training programme.

Tribe supports communities by promoting Chedarim (Sunday schools) with specifically created curricula and resources to teach and inspire children about Jewish life. It also provides support to the governing bodies of US schools. Tribe's first Cheder Teacher conference took place in November 2018 and provided training and support for Cheder teachers

- **Young US**

Young US has continued to develop over the last year with an additional 268 Tribe Community Membership ('TCM') members since the start of 2018. US Friday Night Dinners have continued to be popular with around 1,000 young professionals attending in 2018, including a first Friday Night Dinner aimed at university students which attracted 100 people. Young US partnered with Birthright to provide young people with an opportunity to visit Israel for the first time.

Young US ran a number of social, educational and social responsibility events over the course of the year, expanding its activities from offering Friday Night Dinners only. A number of new communities were engaged, including Woodford Forest and Chigwell.

- **Living & Learning**

US Living & Learning provides publications, community programming, Shabbatonim, heritage tours and general community assistance to help US communities flourish at a local level.

In 2018, Living & Learning, together with Koren Publishers, produced a second edition of the 'From Exile Towards Redemption' Machzor. Living & Learning and Koren have also been working on the 'Siddur Aviv' which will be published soon. Together with educators in Israel and the UK, Living & Learning produced a Shabbat compendium entitled 'Shabbat Shalom!' for ShabbatUK 2019.

Living & Learning have continued to offer heritage tours and Shabbatonim support to more communities, expanding the choice of venues and locations. The US in the City Programme

engaging professionals has also expanded and Living & Learning was involved in the Inspired Jewish Leadership Conference in December 2018.

- **Schools**

Over the course of the year, the United Synagogue has supported the ten schools within the US family. The team have spent time meeting and building relationships with Head teachers and Chairs of Governors.

United Synagogue Trustees also act on behalf of The London Board of Jewish Religious Education (LBJRE) and The Scopus Jewish Educational Trust.

Safeguarding

Safeguarding is a priority issue for the Charity to ensure that robust steps are taken to safeguard its communities, focusing on both child protection and the protection of vulnerable adults. This has involved putting a comprehensive framework in place to ensure that any issues that arise can be dealt with swiftly, adequately and appropriately. Local Community Safeguarding Coordinators have been appointed at every Member Synagogue. They report any concerns to the Centre's safeguarding team which meets regularly. Concerns that need to be escalated are referred to the local authorities.

Information is gathered on a rolling basis as to communal volunteers and staff who come into contact with children, including those working in cheders, camps, nurseries, children's services and youth programming department. The US aims to ensure that they have completed training, reviewed the Charity's relevant policies and where necessary have undergone a DBS check. A dedicated Child Protection Coordinator collects and maintains this information and ensures that these systems are implemented. US Chesed volunteers also come into contact with vulnerable adults and are trained and obtain the necessary DBS checks through the Centre.

US staff receive a basic level of training by way of a video produced in-house. Staff working directly with children receive regular training from Education Child Protection Ltd. The US has reviewed and extended its suite of policies in this area to include transparent policies on photographing children at synagogue events and how the Charity deals with sex offenders wishing to return to a community.

The Beth Din

One of the objects of the US is to provide an ecclesiastical court of Jewish law (the Court of the Chief Rabbi). The London Beth Din carries out this function and covers the areas set out below which are vital for any large Jewish Community. It is also the religious authority for the Kashrut Division ('KLBD'). The London Beth Din is admired throughout the world as a Beth Din of the highest quality and integrity. Its many activities include Gittin (Jewish divorce), the establishment of Jewish marital status, the adjudication of disputes (Dinei Torah) and the supervision of the conversion process. The Beth Din also provides guidance to the Government on a wide range of matters relating to Halacha (Jewish law). The Dayanim act as the Halachic authority for the US in all aspects of Jewish law including inter alia, Kashrut, Burial, Mikvaot, Shabbat and Yom Tov observance and Eruvim.

The Dayanim of the Beth Din meet regularly with the Chief Rabbi to discuss Halachic and communal issues. They also act as advisors to the London Board for Shechita and attend meetings of the Conference of European Rabbis. They advise the Initiation Society on Halachic issues and meet with and examine for Halachic proficiency every trainee Mohel. They meet with the Executive of the RCUS and attend and address the annual RCUS Conference and the Chief Rabbi's Pre-Yamim Noraim Conference.

In addition, the Beth Din takes an active role in pursuing difficult cases of Jewish divorce ('Get' cases). As well as tracking and chasing cases where one or other party is failing to take part in the process and attend meetings in a timely fashion, there is a significant body of work in mediating between parties and devising and putting in place measures to encourage and persuade individuals to give or receive a Get. This can involve liaising with their legal representatives and utilising the civil law process and also invoking communal and organisational sanctions, often working with overseas Batei Din and organisations. The Beth Din has a positive track record in this regard. It has also received positive feedback in relation to its empathy and sensitivity to those going through the Get process.

The process to recruit a new Dayan for the Beth Din is underway.

Kashrut Division

The activities of the Kashrut division (KLBD) form an essential part of the US's commitment to provide a world class Jewish infrastructure for both its members and the wider Jewish community.

- **Certification and Licensing**

The Kashrut division continues to produce the annual publications 'The Really Jewish Food Guide' and the 'Kosher Nosh Guide'. The 2018 Guides were well received and updates to the Guide are produced regularly. KLBD now licenses 136 kosher establishments.

There is a growing online and social media presence with over 8,570 Facebook members (a 14% increase since the last report) and 6,353 Twitter followers.

Since the beginning of 2019, use of the product search site isitkosher.uk increased by 9.24% compared to same period in 2018 with over 233,000 page views. Views of the product search page on the KLBD website kosher.org.uk has increased by 23.83% compared to the same period in 2018 with over 32,000 page views since the beginning of the year.

KLBD continues to be at the forefront of Kashrut education with many school and synagogue visits during the course of the year. The office answers many telephone calls every week in addition to email and Facebook enquiries.

- **Eruvim**

The US seeks to ensure the provision of Jewish infrastructure, providing both current members and future generations with facilities to enable and enhance Jewish way life and practise. One such example is 'Eruvim' which enable, for example, Jewish people in wheelchairs and children in buggies to attend Synagogue and community events on the

Sabbath. The Eruv department provides guidance and support to local communities who wish to establish an Eruv in their area.

Many US communities have been calling for the provision of an Eruv in their respective locality, and the Eruv team has provided a resource to help each community prepare for the complex process of design, planning permission and construction.

Work has begun on several new Eruv projects with ongoing support provided once each Eruv has gone live. This includes managing the Shomrim who regularly check the integrity of the boundaries, ensuring repairs are completed quickly and in accordance with Jewish Law and sending text messages to those who have subscribed to their local Eruv committee to confirm the operational status of their Eruv for Shabbat.

There are currently twelve active Eruvim in the Greater London area: North West London, Edgware, Borehamwood, Stanmore, Belmont, Mill Hill, Chigwell, Woodside Park, Barnet, Bushey and Pinner together with the North West London Extension which went live in early 2018. Other Eruvim including Brondesbury Park, Westminster and Camden are close to completion and may go live during 2019. During 2018, KLBD launched a new central eruv website www.eruv.co.uk which incorporates information on all the eruvim and provides maps and a postcode search and route planner to make the eruvim easier to use.

Development (including Fundraising)

The Development department's major appeals ('Kol Nidre' – a synagogue-wide fundraising drive on Yom Kippur (the Day of Atonement), 'Welfare' – raising money for people in need and 'Security' – to fund security costs in synagogues such as guards and CCTV cameras) all met their budgeted targets with the Kol Nidre Appeal exceeding its target. The department also reached the match funding target set by the NLHF in order to release its grant to develop Willesden Cemetery. High Value donor work continues and the Legacy campaign raised in excess of £1 million. The Development team intends this to become an area of focus for 2019 and beyond.

On a local level, income continues to be generated at significant levels by communities seeking to deliver specific local projects, notably building developments where the level of fundraising has been excellent. Trustees and the US professional team have continued to offer support to these initiatives, and are grateful for the efforts of a wide range of dedicated local volunteers.

Administrative and Support Services

Property

The Property Department primarily supports communities in maintaining and developing their facilities and has been extremely active in the last year.

- **Major Capital Projects**

The Synagogue building at South Hampstead was demolished in January 2017 and the new building was completed in March 2019, holding its first services before Pesach 2019. Works for an extension and refurbishment to the Hadley Wood Synagogue were completed in September 2018.

Works to fully refurbish the Borehamwood Mikvah (ritual bath) were completed in early 2018. The Synagogue building at Brondesbury was demolished in July 2018 and work is currently progressing with the building of the new synagogue expected to be completed early in 2020.

Internal alterations to the Bimah (raised stage) and prayer hall and the refurbishment of the toilets at Woodford Forest Synagogue began in November 2018 and has now been completed. At the year end, the Property team was at various stages of discussion with a number of communities exploring possible future projects including Chigwell, Hampstead, Hendon, Muswell Hill, Borehamwood, Kingsbury and Wembley.

Capital works on the Willesden House of Life project, part-funded by a grant from NLHF, began in May 2019.

- **Assets Acquired Gifted to the Charity**

No fixed assets were gifted to the Charity in 2018.

- **Asset Disposals**

After the year end, the lodge adjoining the East Ham cemetery was sold for £800,000.

Across the Charity's property portfolio, the property department have undertaken a range of proactive and reactive repair works and ensured compliance with Health & Safety ('H&S') and other statutory obligations. This is to ensure US members, employees and volunteers work in safe environments and that they understand and comply with relevant H&S, safeguarding and work place regulations. A number of training and awareness sessions have been organised for administrative and caretaking staff.

An ongoing programme of audit and review of fire precautions and risk assessment, and of safe working systems and practices continues with no significant issues identified.

Communications, Marketing and PR

Richard Verber has been appointed as the Charity's new Director of Communications. This is a new position within the organisation to lead on the Charity's external communications through media work and community engagement, together with its internal communications.

The Department works both to promote the wide range of activities carried out by Synagogues and Central departments, and to defend and protect the United Synagogue when challenged.

With the recruitment of a new Director, PR and media has been brought in-house, delivering both a substantial financial saving and a closer relationship with journalists and media outlets, particularly in the Jewish faith press.

On a national level, the Department worked with the BBC to make two short films for BBC News and online about Bushey New Cemetery ahead of the Sterling Prize announcement.

The weekly You&US email is sent to more than 20,000 subscribers. Emails are now sent in the name of a member of staff or lay leader and the tone has been relaxed to better engage readers. Open rates have risen some 3.5% to around 30% which is well above the industry standard for a charity. A new weekly feature 'Sixty Seconds on the Sedra' where a US Rabbi or Rebbetzen writes a short idea on the weekly Torah portion has been well-received.

The horrific attack on a synagogue in Pittsburgh affected Jewish communities around the world. The US was quick to send its condolences and reassure its members through thought leadership pieces in the Jewish press, email and the Charity's social media channels.

Social media channels have been reenergised with a substantial increase in engagement and followers. Instagram has seen the largest growth, with a targeted campaign to improve the Charity's presence on the channel.

Human Resources ('HR')

The HR function enables the Charity to maximise the contribution of people to the delivery of its goals by helping build the people strategy, by providing the framework of policies and procedures related to the employment of staff and by providing the tools, advice and guidance to do this effectively.

As with any successful organisation, having a team of professional, skilled, dedicated and engaged staff is an essential element in allowing the US to thrive and fulfil its objectives and to serve its members and the wider Jewish community. As such the HR team was enhanced during the Summer with the addition of an HR Manager, whose remit is to support the HR Director in delivering strategic projects as well as being an escalation point on complex case management.

The HR team is currently responsible for providing support and guidance both to local communities and central departments on the recruitment, retention, engagement, management, leadership and development of high calibre individuals as well as ensuring that the organisation complies with all applicable employment legislation, rules and regulations.

There have been many areas of focus for HR over the past 12 months. Given people are the foundation of the organisation, the US undertook its first ever employee engagement survey in October 2018, with a response rate of 57%. The feedback has been analysed and a strategy identified for addressing the key areas of concern.

In April 2019 the Charity reported its gender pay gap in line with government requirements. The United Synagogue had a mean gender pay gap of 22.4% in favour of men and a median gender pay gap of 2.5% in favour of men. The causes of the average pay gap are in part down to community gender specific roles which are predominantly male biased due to Halacha (Jewish Law). These include Dayanim (Rabbinic Judges, male), Rabbis (male), Cantors (male), Reverends (male) and Rebbetzins (female). When the roles are excluded from the calculation, the gender gap is consistent with sector averages. The US is committed to reducing the gender pay gap for comparable roles and will conduct further analysis and take positive steps to do so.

To date, one of the biggest challenges for the HR department has been the inconsistency of data and the laborious processes involved in processing data in such a complexly structured organisation. Unfortunately the current HR System has failed to deliver the expected benefits and a replacement has recently been procured. A significant amount of time was invested in the latter part of 2018 and start of 2019 by the HR department in identifying the scope for a new HR & Payroll system and sourcing a suitable alternative. In addition to a generic HR & Payroll system, the US will be introducing an Applicant Tracking System (recruitment module), Performance & Talent Management Modules with provision for on-line appraisals and succession planning. Whilst work will begin on the project in April 2019, the launch of the new system is due to occur in November 2019.

There has also been a more coherent and joined up approach to supporting Rabbis both from a performance, conduct management and welfare perspective. This has been done in close consultation with the RCUS where appropriate. A six-month pilot program for Rabbinic Supervision was started in November 2018 and completed in March 2019. The pilot group consisted of 12 participants (Rabbis and Rebbetzins) and the feedback was universally positive. The provision is now being made available to the entire Rabbinate.

Employee welfare is high on the list of HR priorities and a full review of compensation, benefits, emotional and physical wellbeing is being carried out, Proposals to improve welfare are currently being evaluated. In addition, five members of the HR team have been fully trained as Mental Health First Aiders and a Mental Health Awareness campaign is in early stages of planning.

Information Technology ('IT')

The IT department provides technical support for all central US departments as well as the majority of the Charity's Member Synagogues. Part of IT's remit is to ensure all other departments have fit for purpose robust technology that supports them in their day-to-day operations. The IT department also coordinates and manages software used across the Charity including off-the-shelf products and bespoke developments, in particular the US Intranet.

During 2018, the IT department undertook:

- A leading role in the understanding and successful implementation of GDPR across the organisation
- Significant activities around the prevention of ever-increasing data leakage
- The implementation of new processes to help support the organisation to capture and refine business processes ahead of software development
- Upgrading of email infrastructure across the organisation, introducing significant email targeted threat protection and threat remediation solutions
- Extensive in-house server virtualisation to 'the cloud'
- Full data encryption for laptop devices
- Initial stages of 'home working' solutions for US employees

Finance Department

The Finance Department is responsible for maintaining financial records and financial reporting for all activities of the US. The finance team has continued to work closely with local Financial Representatives and Administrators to ensure effective financial management at the community level. The department is responsible for debtor and creditor management and cash control. It has provided numerous services outside its usual work, for example, negotiating with insurers and bankers in support of community Eruvim, and negotiating procurement contracts for utilities and equipment across the Charity.

The department is also responsible for tax and financial compliance throughout the organisation and provides support for payroll and associated functions. The Internal Auditor is responsible independently for reviewing controls and processes as well as visiting Member synagogues on a rolling programme to test compliance.

Financial Review

Communities and the Centre

The finances of the US are broadly separated into two categories.

- a. Monies, which are raised and spent at local level and which are under the control of the local community, are subject to the annual budget guidelines established by the US centrally. In broad terms, it is hoped that each community will produce a positive result for the year, although this is not always possible given the changing nature of both the community and its membership. A protocol document clearly identifies the responsibilities and the role of the local lay financial representative and this must be signed before the financial representative takes office. It is therefore a realistic expectation that should a community be in financial difficulty, measures will be taken by the financial representative, in co-operation with other local honorary officers, to remedy the situation. This can be accomplished with or without the help of the Centre. The reporting of all income and expenditure associated with communities is aggregated for Statement of Recommended Practice (SORP) reporting purposes and is shown under restricted funds.
- b. Monies are raised from other sources, including Burial, Kashrut and Central Fundraising activities together with the Synagogue Communal Contribution ('SCC') received from local communities referred to above. These funds are used to manage the Charity enabling it to fulfil its strategic imperatives and provide a range of services for member communities and the wider Jewish population. These income and expenditure streams are budgeted for and monitored by the Executive Board and the Treasurer. The reporting of all income and expenditure associated with the above is shown under unrestricted funds.

The 'contribution model' which is in place in respect of the SCC from local member communities to the Centre has, in total, risen broadly in line with inflation over recent years. The method of calculating each member community's contribution is by reference to membership numbers, age groupings and financial demographics of the membership. In order to smooth in the effect of this calculation when it was changed from the previous model, a transitional arrangement was put in place which provides an annual maximum of £3,000 to any increase or decrease that the formula has computed to be the appropriate SCC per synagogue.

The member synagogues' contribution to the Centre is shown as unrestricted income within the Statement of Financial Activities (SOFA). The contribution of affiliated communities is also subject to annual review and it is the continuing aim of the Treasurer to ensure that their contribution is a fair proportion of the total communal contribution payable.

Financial Results

Total reserves at the year-end amounted to £123.7m (2017 - £116.1m). The year to 31 December 2018 showed an increase in unrestricted reserves of £0.8m to £27.9m (2017: £27.0m) due to the receipt of a £1m legacy of which £0.9m has been designated for two specific Synagogue refurbishment and redevelopment plans. Restricted funds increased by £6.7m taking the year-end total to £95.8m (2017: £89.1m). This material increase in reserves arises predominately from the receipt of donations of £7.0m for Synagogue building projects. To provide a clearer understanding of the underlying operational performance during the year, a Consolidated Summary Income and Expenditure Account is provided on page 33. This shows that the net operating surplus in the year before the items referred to above was £649,000 (2017: £74,000).

Unrestricted Funds

Apart from the contribution from member synagogues of £2.5m (2017: £2.5m), the largest contribution to the Charity's unrestricted funds is derived from the activities of the Burial Society. These activities include the provision of burial, tomb stone consecrations and tomb stone maintenance. Income is also generated from allocating reserved plots and from charging for burials of non-members.

These monies, together with some external government funding, KLBD income and fundraising activities provide the income from which the US funds its central departments to deliver against the strategic aims of the organisation.

As can be seen in note 11 to the Financial Statements, the range of services provided by the Centre for the US member communities encompasses support of the Office of the Chief Rabbi and the London Beth Din, community development and educational programmes, other religious and communal infrastructure, training for US Rabbinate and lay leaders, engagement with the US' young people, assisting US students on campus including substantial support for Jewish Chaplaincy, burial services and provision for Jewish dietary laws through both food and food ingredient certification and the supervision of restaurants and caterers, operating under a license granted by the London Beth Din.

There is in addition the cost of the support activities that must be funded from these income streams namely: the range of executive office costs including governance of the Charity; human resources; property and financial management; central accommodation costs; and provision of organisation-wide information technology support.

Restricted Funds

These funds increased in the year by £6.8m from £89.1m to £95.9m. This is broadly split into two major areas of activity namely member synagogue funds and the Funeral Expenses Scheme (FES). In respect of member synagogues, the majority of the reserves are vested in property assets.

The increase in restricted reserves in the year can be attributed to donations received to help fund capital projects.

In respect of the FES scheme performance in 2018, this restricted fund increased in the year by £18,000, resulting in a closing fund position of £12.3m.

Reserves Policy

Achieving a positive unrestricted reserves position and improving on that year on year has been a priority for consecutive Boards of Trustees. The Trustees believe that the Charity should hold sufficient reserves in order to ensure that it can continue to operate and meet the needs of members in the event of unforeseen and potentially damaging financial circumstances as well as providing financial support to community capital development projects.

At the year end, the Charity had total reserves of £123.7m (2017: £116.1m) of which £27.9m (2017: £27.0m) was unrestricted. The total cash reserves of the Charity available at the year-end amounted to £11.7m (2017: £13.2m) of which £4.6m (2017: £7.9m) was unrestricted.

At 31 December 2018, the Charity had contracted capital commitments amounting to £5.9m (see note 35). In addition, the Trustees had given conditional approval to a number of loans and grants to communities to assist them with synagogue redevelopment plans with the expenditure likely to commence in the next 2 years. A significant level of donations has been pledged to the Charity to meet many of these ongoing commitments.

Pensions

The Charity runs an auto enrolment defined contribution pension scheme. The Employer and Employee contributions during the year were 2% and 3% respectively.

Investment Policy

The Investment Committee meets quarterly to review both the performance reported by US fund managers and how best use can be made of other cash balances within the FES scheme that may be available from time to time. A number of non-Trustees, who are professionals in the financial services sector, serve as members of this committee and provide advice and guidance on investment matters. J. P. Morgan was appointed as the principal fund manager in 2010. The US' investments are presently restricted to those cash balances and portfolio funds held on behalf of the Funeral Expenses Scheme, and these funds are held within a mixed portfolio comprising equities, hedge funds, alternative investments and cash. Additionally, a small investment remains with UBS. The scope of the Committee has been expanded to review the treasury aspects of all of the Charity's cash balances.

The Investments managed by J. P. Morgan fell in value by 3.9% in 2018 against a target annual return of RPI + 4% pa over the long term (10 years +). This performance compared slightly

favorably to the ARC Charity Index Balanced benchmark, which showed a fall of 4.2% over the same period.

Whilst the US does not have its own specific ethical investment policy in place, J.P. Morgan incorporates environmental, social and governance issues into investment practices across asset classes and has been a signatory to U.N. supported Principles for Responsible Investment (PRI) initiative since 2007.

Auditors

On 25 June 2018, Crowe Clark Whitehill LLP changed its name to Crowe U.K. LLP. Crowe U.K. LLP has indicated its willingness to be reappointed as statutory auditor.

Volunteers

The US, like many charities, relies greatly on the continued efforts of dedicated volunteers and lay leaders across the whole range of its activities. Thanks are due to all volunteers including the Charity's Trustees. The US would have great difficulty achieving its objectives without their selfless exertions on behalf of the Charity.

The Trustees would like to thank the members of the following committees, who assist the Trustee board by providing specialist advice, guidance and oversight across a number of areas.

- Property
- Remuneration
- Burial
- Audit and Risk Review
- Investment
- Rabbinic Council

As ever, the Trustees would like to express their sincere appreciation to the Chief Rabbi for his unstinting energy and commitment to the British Jewish community and beyond, and to the Dayanim, Rabbis and the entire United Synagogue staff for their tireless hard work and dedication to support our tens of thousands of members.



Michael Goldstein – President

On behalf of the Board of Trustees
12 June 2019

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and Annual Accounts in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare Financial Statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

Under charity law, the Trustees must not approve the Financial Statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its net incoming/outgoing resources for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue to operate

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the Financial Statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Auditor's Report to the Trustees of the United Synagogue

Opinion

We have audited the Financial Statements of the United Synagogue for the year ended 31 December 2018 which comprise the Consolidated Statement of Financial Activities, the Charity and Group Balance Sheets, the Consolidated Cash Flow Statement and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 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 group's and of the parent charity's affairs as at 31 December 2018 and of the group's 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 Charities Act 2011.

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 group in accordance with the ethical requirements that are relevant to our audit of the Financial Statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

- the trustees' use of the going concern basis of accounting in the preparation of the Financial Statements is not appropriate; or
- the trustees have not disclosed in the Financial Statements any identified material uncertainties that may cast significant doubt about the group's or the parent charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the Financial Statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the Financial Statements and our

auditor's report thereon. Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the Financial Statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept by the parent charity; or
- the Financial Statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 29, the trustees 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 trustees 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 trustees are responsible for assessing the group's and the parent charity'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 trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Financial Statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an

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

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Crowe U.K. LLP

Crowe U.K. LLP

Statutory Auditor

London

24 June 2019

Crowe U.K. LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SUMMARY OF INCOME AND EXPENDITURE for the year ended 31 December 2018

| | 2018 | 2017 |
|---|---------------------|-----------------|
| | Total funds | Total funds |
| | £'000 | £'000 |
| Operating Income: | | |
| Donations and legacies | 24,333 | 22,955 |
| Charitable activities | 9,383 | 8,764 |
| Other income | 7,876 | 7,463 |
| Net (losses) / gains on investments | <u>(124)</u> | <u>454</u> |
| Total Operating Income | 41,468 | 39,636 |
| Expenditure | <u>(40,819)</u> | <u>(39,562)</u> |
| Net operating surplus | 649 | 74 |
| Non-Operating Income: | | |
| Donations towards capital projects | 6,978 | 8,021 |
| Donations of property assets | - | 5,966 |
| Net gain on disposal of tangible fixed assets | - | 1,301 |
| Net income for the year | <u>7,627</u> | <u>15,362</u> |

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 December 2018

| | Note | Unrestricted funds £'000 | Restricted funds £'000 | Total 2018 £'000 | Total 2017 £'000 (see note 39) |
|---|------|--------------------------------|------------------------------|------------------------|---|
| Income: | | | | | |
| Donations and legacies | 2 | 5,573 | 18,760 | 24,333 | 22,955 |
| Donations towards capital projects | 2 | - | 6,978 | 6,978 | 8,021 |
| Donations of property assets | 2 | - | - | - | 5,966 |
| Charitable activities | 5 | 4,326 | 5,057 | 9,383 | 8,764 |
| Other trading activities | 6 | 5,452 | 1,295 | 6,747 | 6,445 |
| Investments | 7 | 35 | 824 | 859 | 842 |
| Net gain on disposal of tangible fixed assets | 8 | - | - | - | 1,301 |
| Other | 9 | 270 | - | 270 | 176 |
| Total Income | | 15,656 | 32,914 | 48,570 | 54,470 |
| Expenditure: | | | | | |
| Raising funds | 10 | (569) | - | (569) | (485) |
| Charitable activities | 11 | (12,583) | (21,653) | (34,236) | (32,420) |
| Trading activities | 13 | (3,763) | (1,393) | (5,156) | (4,778) |
| Other | 14 | (357) | (501) | (858) | (1,879) |
| Total Expenditure | | (17,272) | (23,547) | (40,819) | (39,562) |
| Net (expenditure) / income before (losses) /gains on investments | | (1,616) | 9,367 | 7,751 | 14,908 |
| Net gains/ (losses) on investments | 15 | 6 | (130) | (124) | 454 |
| Net (expenditure) / income for the year | | (1,610) | 9,237 | 7,627 | 15,362 |
| Transfers between funds | 16 | 2,184 | (2,184) | - | - |
| Net movement in funds | | 574 | 7,053 | 7,627 | 15,362 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 27,037 | 89,076 | 116,113 | 100,751 |
| Total funds carried forward | | 27,611 | 96,129 | 123,740 | 116,113 |

Restricted funds carried forward include £68,000 of endowment funds (2017: £68,000) (see Note 31). All endowment fund movement during the year is included in the restricted funds column. All amounts relate to continuing activities.

An analysis of operating income and expenditure is shown on page 33 of these financial statements

The notes on pages 37 to 55 form part of these financial statements.

BALANCE SHEETS as at 31 December 2018

| | Note | Charity | | Group | |
|--|------|----------------|----------------|----------------|----------------|
| | | 2018 £'000 | 2017 £'000 | 2018 £'000 | 2017 £'000 |
| Fixed Assets: | | | | | |
| Tangible assets | 21 | 109,342 | 99,223 | 110,574 | 100,452 |
| Investments | 22 | 4,981 | 5,123 | 4,981 | 5,123 |
| Total fixed Assets | | <u>114,323</u> | <u>104,346</u> | <u>115,555</u> | <u>105,575</u> |
| Current Assets: | | | | | |
| Stocks | 23 | 60 | 39 | 60 | 39 |
| Debtors | 24 | 3,182 | 3,115 | 2,891 | 2,938 |
| Cash at Bank and in Hand | 25 | 10,118 | 11,661 | 11,698 | 13,152 |
| Total current Assets | | <u>13,360</u> | <u>14,815</u> | <u>14,649</u> | <u>16,129</u> |
| Liabilities: | | | | | |
| Creditors: Amounts falling due within one year | 26 | (6,286) | (5,207) | (6,429) | (5,556) |
| Net Current Assets | | <u>7,074</u> | <u>9,608</u> | <u>8,220</u> | <u>10,573</u> |
| Total assets less current liabilities | | <u>121,397</u> | <u>113,954</u> | <u>123,775</u> | <u>116,148</u> |
| Provision for liabilities and charges | 28 | (35) | (35) | (35) | (35) |
| Total Net Assets | | <u>121,362</u> | <u>113,919</u> | <u>123,740</u> | <u>116,113</u> |
| The Funds of the Charity | | | | | |
| Endowment funds | 29 | - | - | 68 | 68 |
| Restricted income funds | 30 | 94,914 | 88,117 | 96,061 | 89,008 |
| Unrestricted funds | 31 | 26,448 | 25,802 | 27,611 | 27,037 |
| Total Charity Funds | | <u>121,362</u> | <u>113,919</u> | <u>123,740</u> | <u>116,113</u> |

These Accounts were approved and authorised for issue by the Trustees of United Synagogue on 12 June 2019



Michael Goldstein
President



Maxwell Nisner
Treasurer

The notes on pages 37 to 55 form part of these financial statements.

CONSOLIDATED CASH FLOW STATEMENT for the year ended 31 December 2018

| | Note | 2018 £'000 | 2017 £'000 |
|---|------|----------------------|----------------------|
| Cash flows from operating activities | | | |
| Net cash provided by operating activities | A | <u>9,398</u> | <u>8,459</u> |
| Cash flows from investing activities | | | |
| Dividends and interest received | | 61 | 54 |
| Interest paid | | (40) | (40) |
| Profit on foreign exchange | | 6 | - |
| Proceeds from sale of tangible fixed assets | | 6 | 1,431 |
| Payments to acquire tangible fixed assets | | (10,898) | (7,186) |
| Purchase of investments | | (47) | (43) |
| Withdrawals from investments | | 60 | 39 |
| Net cash used in investing activities | | <u>(10,852)</u> | <u>(5,745)</u> |
| Change in cash and cash equivalents in the year | | (1,454) | 2,714 |
| Cash and cash equivalents at the beginning of the year | | 13,152 | 10,438 |
| Cash and cash equivalents at the end of the year | B | <u>11,698</u> | <u>13,152</u> |

NOTES TO CASH FLOW STATEMENT

| A. Reconciliation of cash flows from operating activities | 2018 £'000 | 2017 £'000 | |
|---|--|----------------------------|---|
| Net incoming resources for year | 7,751 | 14,908 | |
| Dividends and net interest received | (21) | (14) | |
| Depreciation charge | 758 | 1,828 | |
| Non-cash acquisition of fixed assets | - | (5,966) | |
| Loss on non-cash disposal of fixed assets | 11 | 11 | |
| Profit on disposal of tangible fixed assets | - | (1,301) | |
| Increase in stock | (21) | (1) | |
| Decrease / (increase) in debtors | 47 | (879) | |
| Increase / (decrease) in creditors and accruals | 873 | (122) | |
| Decrease in gross provisions | - | (5) | |
| Net cash inflow on operational activities | <u>9,398</u> | <u>8,459</u> | |
| B. Analysis of cash and cash equivalents | Balance at 1-Jan-18 £'000 | Cash flow £'000 | Balance at 31-Dec-18 £'000 |
| Cash at bank and in hand | 5,466 | (465) | 5,001 |
| Bank deposits | 7,686 | (989) | 6,697 |
| Total cash and cash equivalents | <u>13,152</u> | <u>(1,454)</u> | <u>11,698</u> |

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of investments measured at fair value in accordance with the accounting policies set out below. These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland to give a ‘true and fair’ view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a ‘true and fair view’. This departure has involved following the 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) issued on 16 July 2014.

The Statement of Financial Activities (SOFA) and Balance Sheets consolidate the financial statements of the Charity and its subsidiary undertakings. The results of the subsidiaries are consolidated on a line by line basis. After making enquiries, the Trustees have reasonable expectation that the Charity has adequate resources to continue its activities for the foreseeable future and there are no material uncertainties about the Charity’s ability to continue. Accordingly, they continue to adopt the Going Concern Basis in preparing the Financial Statements as outlined in the Statement of Trustees’ Responsibilities.

No separate SOFA has been presented for the Charity alone. The charity has taken advantage of the exemptions in FRS 102 from the requirements to present a charity only Cash Flow Statement and certain disclosures about the charity’s financial instruments.

Public Benefit

The Charity is a Public Benefit Entity.

Associate and Affiliated Synagogues and Day Schools

Although the Charity has legal title to the Affiliated Synagogues’ properties held by United Synagogue Trusts Limited, for practical reasons these properties have not been consolidated into the balance sheets in the fixed assets schedule as the Charity does not exercise either day to day control over these assets or in fact over the operations of these communities, which are therefore not consolidated within the SOFA. In addition, the Charity does not exert day to day control over the Associate Synagogue or affiliated Day Schools and, as a consequence, the results of these entities together with their assets and liabilities have not been consolidated.

Fund accounting

Unrestricted funds are those which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity. Designated funds comprise unrestricted funds that have been designated by the Trustees for particular purposes.

Restricted funds are to be used in accordance with restrictions imposed by donors or which have been determined to have been raised by the Charity for particular purposes. The costs of raising and administering restricted funds are charged against the specific fund with the exception of the central administration costs of the Funeral Expenses Scheme (FES).

Investment income and gains are allocated to the appropriate fund. Tax reclaims arising on Gift Aid donations are allocated as per the original donation.

Incoming resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies apply to categories of income:

- Membership income is treated as a donation and is accounted for when received.
- The entitlement to Legacies is recognised at either the earlier of the Charity being notified of an impending distribution or the legacy being received. No value is included where the legacy is subject to a life interest held by another party.
- Donated services and facilities are included at the value to the Charity where this can be quantified. No amounts are included in the financial statements for services donated by volunteers.
- Gifts in kind are included at the value to the Charity and recognised as income when they are received. Gifts donated for resale are recognised as income, when they are sold, at the amount realised.
- Grants received, where related to performance and specific deliverables, are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance of its recognition, it is deferred and included in creditors; where entitlement occurs before income being received the income is accrued. Capital grants are accounted for as income as soon as they are received.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. The following specific policies apply to categories of expenditure.

- Grants payable are charged to the SOFA when a constructive obligation exists notwithstanding that they may be paid in future accounting periods.

- Fundraising costs are those incurred in seeking voluntary contributions. Costs incurred in producing the Charity's newsletters and website are allocated between fundraising and other cost centres on the basis of the content that relates to each of these areas.
- Support costs, which include the central office functions such as general management, payroll administration, budgeting and accounting, information technology, property portfolio management, human resources, and financing are allocated in direct proportion to the total expenditure (staff costs, depreciation and other) on each charitable activity.
- Governance costs are the costs associated with the constitutional and statutory requirements of the Charity.
- Other resources expended are those costs necessarily incurred by the Charity but which do not fall within the categorisation of its other activities.

Tangible fixed assets and depreciation

Property

Additions to the portfolio prior to 1 January 1996 have been included at the Trustees' best estimate of reinstatement cost or open market value at that date. Additions to the portfolio since 1 January 1996 have been included at cost. Properties, in which the equity is shared between the Charity and an employee, or former employee, have been valued at the net amount paid by the Charity towards the cost of the property at the date of acquisition.

The infrastructure, including buildings, at the burial grounds at Bushey and at Waltham Abbey have been included at a value which reflects the unamortized cost of the infrastructure works. Land purchased for future burial use has been included at cost.

No provision for depreciation is made on other freehold properties, other than the central offices at 305 Ballards Lane, London N12 8GB, as there is a policy and practice of regular maintenance and repair (which is charged in the profit and loss account) such that the previously assessed standard of performance is maintained, and the assets are unlikely to suffer from economic or technological obsolescence. There is also a policy of disposing of such assets before the end of their useful economic lives where surplus to ongoing requirements, the proceeds of which have not been materially less than their carrying value. Any potential depreciation charge is therefore considered to be immaterial.

A house owned by the Charity, in which options to acquire the remaining equity have been contractually granted to the occupying employee, is being amortised over the remaining term of the arrangement. This has been agreed by the Charity Commission and reported to HMRC for tax purposes.

The Trustees have carried out an impairment review of the properties of the Charity and are confident that there has been no reduction in the service potential of these properties and that the potential market value is greater than the book values. Accordingly, they feel that no impairment provision is necessary.

Other tangible fixed assets

All other tangible fixed assets costing more than £5,000 are capitalised.

Depreciation is provided to write off the cost of these assets over their expected useful life. This is calculated on a straight line basis using the following rates.

| | |
|-------------------------------|---------------|
| Plant and Machinery | 20% per annum |
| Specialised Cemetery Vehicles | 20% per annum |
| Other Motor Vehicles | 33% per annum |
| Office and Computer Equipment | 33% per annum |
| Central Office Premises | 2% per annum |

Land is not depreciated.

No amount is included in the accounts for religious appurtenances. These assets are excluded from the accounts because of their singular nature. Given their unique value, their true worth would only be realised on sale. There is however an aggregate figure included for insurance purposes to ensure that any losses, however incurred, are within our whole policy cover.

The trustees have determined that the Charity holds no heritage assets as defined by FRS 102 clause 10.40.

Investments

Listed investments are stated at market value at the closest available date to the year end. Movements in the value of investments are charged or credited to the funds to which they relate.

Stocks

Stocks are valued at the lower of cost and net realisable value. Items donated for resale are not recorded as stock and are accounted for in the financial statements as income when they are sold.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Provisions for Liabilities and Charges

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

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

The Charity recognises a provision for annual leave accrued by employees as a result of services rendered in the current period, and which employees are entitled to carry forward and use within the next 12 months. The provision is measured at the salary cost payable for the period of absence.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, which are described in this note, Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily accessible from other sources. The estimates and underlying 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 on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

The Trustees have not made any significant estimations in these financial statements .

Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash and bank and in hand, together with trade and other debtors, accrued income and employee loans. Financial liabilities held at amortised cost comprise trade and other creditors and accruals.

Investments, including bonds held as part of an investment portfolio are held at fair value at the Balance Sheet date, with gains and losses being recognised within income and expenditure. Investments in subsidiary undertakings are held at cost less impairment.

Pension costs

With the advent of auto-enrolment, the group defined contribution scheme has been moved to a different provider and has been opened to all employees who are eligible under current pensions legislation. Accordingly, the accounting charge for the year represents the Charity's employers' contributions payable to the group defined contribution pension scheme.

Operating leases

Rentals payable on operating leases are charged to the SOFA over the period to which the cost relates.

Foreign Currencies

Foreign currency transactions are recorded at the exchange rate ruling on the date of transaction. Foreign exchange gains and losses resulting from the settlement of such transactions, and from the retranslation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies, are recognised in the Statement of Financial Activities.

NOTES TO THE FINANCIAL STATEMENTS (continued)

| 2. DONATIONS AND LEGACIES | Unrestricted | Restricted | 2018 | 2017 |
|--|---------------------|-------------------|---------------|---------------|
| Including income tax reclaimed | Funds | Funds | | |
| | £'000 | £'000 | £'000 | £'000 |
| Synagogue communal contribution | 2,533 | - | 2,533 | 2,515 |
| Synagogue membership income | - | 8,641 | 8,641 | 8,406 |
| Other donations to synagogues (see below) | - | 8,844 | 8,844 | 8,868 |
| Non-Synagogue donations | 2,888 | 808 | 3,696 | 2,630 |
| Grants received (see note 3) | 152 | 464 | 616 | 514 |
| Youth Charity and Operation Noach (Tribe Community Rabbis) | - | 3 | 3 | 22 |
| | 5,573 | 18,760 | 24,333 | 22,955 |
| Donations towards capital projects | - | 6,978 | 6,978 | 8,021 |
| Capital gifts (see note 4) | - | - | - | 5,966 |
| | 5,573 | 25,738 | 31,311 | 36,942 |

Other Donations to synagogues include £399,000 (2017: £409,000) of donations which were subsequently granted to the Board of Deputies of British Jews (see note 12 below).

| 3. GRANTS RECEIVED | Unrestricted | Restricted | 2018 | 2017 |
|--------------------------------------|---------------------|-------------------|--------------|--------------|
| | Funds | Funds | | |
| | £'000 | £'000 | £'000 | £'000 |
| Government hospital visitation grant | 7 | - | 7 | 10 |
| Government prison visitation grant | 13 | - | 13 | 14 |
| Community Security Trust ("CST") | - | 435 | 435 | 460 |
| National Lottery Heritage Fund | 132 | - | 132 | - |
| Other grants | - | 29 | 29 | 30 |
| | 152 | 464 | 616 | 514 |

An element of the grant from the CST was from funding that it had received from the Government to support community security.

| 4. CAPITAL GIFTS | Unrestricted | Restricted | 2018 | 2017 |
|---|---------------------|-------------------|--------------|--------------|
| | Funds | Funds | | |
| | £'000 | £'000 | £'000 | £'000 |
| South Hampstead Synagogue (a) | - | - | - | 1,000 |
| Ruislip & District Synagogue (b) | - | - | - | 1,250 |
| Kingston, Surbiton & District Synagogue (b) | - | - | - | 1,950 |
| Welwyn Garden City Synagogue (b) | - | - | - | 500 |
| Matilda Marks-Kennedy school (c) | - | - | - | 1,266 |
| | - | - | - | 5,966 |

(a) The value attributed to the Freehold Land and buildings of South Hampstead Synagogue gifted to the United Synagogue by the South Hampstead Charitable Trust in January 2017

(b) The value attributed to the Synagogue and other fixed assets when these former Affiliated Synagogues became Full Member Synagogues during 2017

(c) The value attributed to the Freehold assets owned by Scopus Jewish Educational Trust which came under the control of the United Synagogue at the beginning of the year.

NOTES TO THE FINANCIAL STATEMENTS (continued)

| 5. CHARITABLE ACTIVITIES | Unrestricted | Restricted | 2018 | 2017 |
|---|---------------------|-------------------|--------------|--------------|
| Including income tax reclaimed | Funds | Funds | | |
| | £'000 | £'000 | £'000 | £'000 |
| Funeral Expenses Scheme | - | 2,738 | 2,738 | 2,766 |
| Burial operations | 3,401 | - | 3,401 | 3,377 |
| Temporary seats | - | 94 | 94 | 95 |
| Educational Activities | 143 | 1,847 | 1,990 | 1,562 |
| Jewish Living | 595 | - | 595 | 486 |
| Marriages | - | 47 | 47 | 47 |
| Office of the Chief Rabbi | 89 | - | 89 | 75 |
| Beth Din | 98 | - | 98 | 111 |
| Other | - | 331 | 331 | 245 |
| | 4,326 | 5,057 | 9,383 | 8,764 |
| 6. OTHER TRADING ACTIVITIES | Unrestricted | Restricted | 2018 | 2017 |
| | Funds | Funds | | |
| | £'000 | £'000 | £'000 | £'000 |
| Advertising | 127 | - | 127 | 115 |
| Kashrut | 5,325 | - | 5,325 | 5,090 |
| Hall hire and catering | - | 1,295 | 1,295 | 1,240 |
| | 5,452 | 1,295 | 6,747 | 6,445 |
| 7. INVESTMENT INCOME | Unrestricted | Restricted | 2018 | 2017 |
| | Funds | Funds | | |
| | £'000 | £'000 | £'000 | £'000 |
| Rents received | 21 | 776 | 797 | 788 |
| Funeral Expenses Scheme investment income | - | 47 | 47 | 43 |
| Deposits and bank interest | 14 | - | 14 | 11 |
| Other interest | - | 1 | 1 | - |
| | 35 | 824 | 859 | 842 |
| 8. DISPOSAL OF FIXED ASSETS | Unrestricted | Restricted | 2018 | 2017 |
| | Funds | Funds | | |
| | £'000 | £'000 | £'000 | £'000 |
| Profit on disposal of fixed assets | - | - | - | 1,301 |
| 9. OTHER INCOME | Unrestricted | Restricted | 2018 | 2017 |
| | Funds | Funds | | |
| | £'000 | £'000 | £'000 | £'000 |
| Affiliation fees | 46 | - | 46 | 54 |
| Other | 224 | - | 224 | 122 |
| | 270 | - | 270 | 176 |
| 10. COST OF RAISING FUNDS | Unrestricted | Restricted | 2018 | 2017 |
| | Funds | Funds | | |
| | £'000 | £'000 | £'000 | £'000 |
| Fund Raising | 569 | - | 569 | 485 |

NOTES TO THE FINANCIAL STATEMENTS (continued)
11. COST OF CHARITABLE ACTIVITIES

| | Unrestricted Funds £'000 | Restricted Funds £'000 | 2018 £'000 | 2017 £'000 |
|------------------------------------|--------------------------------|------------------------------|---------------|---------------|
| Member synagogues | - | 21,067 | 21,067 | 19,870 |
| Community Services Division | 534 | - | 534 | 439 |
| Jewish Education | 117 | - | 117 | 201 |
| Young People and Young Families | 2,461 | - | 2,461 | 2,145 |
| Burial | 3,016 | - | 3,016 | 2,932 |
| Beth Din | 809 | - | 809 | 792 |
| Office of the Chief Rabbi | 1,049 | - | 1,049 | 1,037 |
| Rabbinic Development | 139 | - | 139 | 143 |
| Shabbat UK | - | 30 | 30 | 180 |
| Grants payable (see Note 12 below) | 616 | 429 | 1,045 | 981 |
| Support costs | 3,601 | 127 | 3,728 | 3,479 |
| Communities of Potential | 67 | - | 67 | 75 |
| Willesden House of Life | 174 | - | 174 | 146 |
| | 12,583 | 21,653 | 34,236 | 32,420 |

| | 2018 £'000 | 2017 £'000 |
|---|---------------|---------------|
| Auditors' remuneration (excluding VAT) included within support costs above: | | |
| Fees payable to the Charity's auditors for the audit of the Charity's annual accounts | 46 | 45 |
| Fees for other services: Employment tax services | 6 | 12 |
| | 52 | 57 |

12. GRANTS PAYABLE

| | 2018 £'000 | 2017 £'000 |
|---|---------------|---------------|
| The major grants made during the year were: | | |
| UJIA (Kol Nidre Appeal) | 104 | 106 |
| University Jewish Chaplaincy (including Kol Nidre Appeal) | 164 | 155 |
| Community Security Trust (Purim Appeal) | 47 | 47 |
| Grants to individuals and other charities | 331 | 254 |
| Board of Deputies of British Jews | 399 | 409 |
| Other grants | - | 10 |
| | 1,045 | 981 |

13. COST OF TRADING ACTIVITIES

| | Unrestricted Funds £'000 | Restricted Funds £'000 | 2018 £'000 | 2017 £'000 |
|------------------------|--------------------------------|------------------------------|---------------|---------------|
| Advertising | 19 | - | 19 | - |
| Kashrut | 3,671 | - | 3,671 | 3,514 |
| Hall hire and catering | - | 1,393 | 1,393 | 1,263 |
| Other | 73 | - | 73 | 1 |
| | 3,763 | 1,393 | 5,156 | 4,778 |

14. OTHER COSTS

| | Unrestricted Funds £'000 | Restricted Funds £'000 | 2018 £'000 | 2017 £'000 |
|---------------------------|--------------------------------|------------------------------|---------------|---------------|
| Interest and bank charges | 37 | 3 | 40 | 40 |
| Depreciation | 320 | 438 | 758 | 1,799 |
| Fund management fees | - | 60 | 60 | 40 |
| | 357 | 501 | 858 | 1,879 |

NOTES TO THE FINANCIAL STATEMENTS (continued)

15. NET GAINS / (LOSSES) ON INVESTMENTS

| | Unrestricted Funds £'000 | Restricted Funds £'000 | 2018 £'000 | 2017 £'000 |
|----------------------------------|--------------------------------|------------------------------|---------------|---------------|
| Realised gains on investments | 6 | 662 | 668 | 460 |
| Unrealised losses on investments | - | (792) | (792) | (6) |
| | 6 | (130) | (124) | 454 |

16. TRANSFERS BETWEEN FUNDS

| | 2018 Unrestricted funds £'000 | 2018 Restricted funds £'000 | 2017 Unrestricted funds £'000 | 2017 Restricted funds £'000 |
|--|--|--------------------------------------|--|--------------------------------------|
| Burial charge to FES for funerals and entrance fees | 2,619 | (2,619) | 2,769 | (2,769) |
| Losses incurred by chronic deficit Synagogues without property | (102) | 102 | (126) | 126 |
| Interest charged on loans to communities | 118 | (118) | 134 | (134) |
| Interest credited on communities and FES funds | (167) | 167 | (79) | 79 |
| Rents charged on properties let to communities | 76 | (76) | 57 | (57) |
| Kol Nidre Appeal allocation to Communities | (390) | 390 | (401) | 401 |
| Profit of trading subsidiary gift-aided to Parent Charity | 188 | (188) | 116 | (116) |
| Advertising income for the benefit of Synagogues | (103) | 103 | (115) | 115 |
| Grants towards Synagogue capital projects | (80) | 80 | - | - |
| Miscellaneous transfers from unrestricted to Restricted reserves | 25 | (25) | (555) | 555 |
| | 2,184 | (2,184) | 1,800 | (1,800) |

The transfers between funds show the net position in this regard as there can be transfers between funds within both restricted and unrestricted funds.

17. STAFF NUMBERS AND EMOLUMENTS

| | 2018 Number | 2017 Number |
|---|----------------|----------------|
| Average number of full and part-time persons employed during the year was as follows: | | |
| Synagogues | 583 | 558 |
| Kashrut | 77 | 73 |
| Burial | 71 | 70 |
| Other charitable activities and central support | 115 | 98 |
| | 846 | 799 |

| | 2018 £'000 | 2017 £'000 |
|--|---------------|---------------|
| The aggregate emoluments of these persons were as follows: | | |
| Salaries | 16,532 | 15,713 |
| Social security costs | 1,574 | 1,490 |
| Pension scheme contributions | 648 | 522 |
| | 18,754 | 17,725 |

NOTES TO THE FINANCIAL STATEMENTS (continued)

17. STAFF NUMBERS AND EMOLUMENTS (continued)

| | 2018 Number | 2017 Number |
|---|----------------|----------------|
| The numbers of employees whose emoluments for the year (excluding pension contributions and the provision of accommodation) fell within the following bands were: | | |
| £60,001 to £70,000 | 15 | 9 |
| £70,001 to £80,000 | 4 | 6 |
| £80,001 to £90,000 | 4 | 5 |
| £90,001 to £100,000 | 5 | 6 |
| £100,001 to £110,000 | 5 | 5 |
| £110,001 to £120,000 | 2 | 2 |
| £120,001 to £130,000 | 1 | 1 |
| £130,001 to £140,000 | 1 | 1 |
| £140,001 to £150,000 | - | 1 |
| £150,001 to £160,000 | 2 | 1 |
| £200,001 to £210,000 | 1 | 1 |
| The numbers of these employees to whom retirement benefits are accruing under defined contribution schemes | 39 | 37 |
| | 2018 | 2017 |
| | £'000 | £'000 |
| Contributions in the year for these 39 (2017: 37) employees to defined contribution schemes | <u>175</u> | 175 |

The defined pension contributions are allocated between restricted and unrestricted activities based upon where the individual concerned devotes the majority of their time.

| 2018 £'000 | 2017 £'000 |
|---------------|---------------|
|---------------|---------------|

The total emoluments (including pension and Employer's National Insurance contributions) paid to the Chief Rabbi, Dayanim and key executives (2018: 16 employees, 2017: 14 employees) listed on page 2 of these Financial Statements 1,994 1,945

During the year, redundancy payments arising from administrative and Rabbinic restructures totalled £163,000 (2017: £59,000).

18. TRUSTEE REMUNERATION

None of the Trustees have been paid any remuneration, received any benefits or been paid any expenses by the charity or any of its subsidiaries.

19. VOLUNTEERS

The Charity benefits from the contribution of thousands of volunteers across its portfolio of Synagogues. Each Synagogue has an elected set of Honorary Officers and a Synagogue Council who are responsible for the day-to-day management and operation of the Synagogue. In addition, religious services are supported by volunteers. Synagogues will undertake multiple other activities throughout the year including fundraising, welfare and educational, all of which will involve many further volunteers.

20. RELATED PARTY TRANSACTIONS

There were no related party transactions between the Charity and its Trustees other than donations that they have made to the Charity. The total amount donated to the Charity during the year by the Trustees listed on page 2 of these financial statements, together with their spouses, is immaterial.

NOTES TO THE FINANCIAL STATEMENTS (continued)

21. TANGIBLE FIXED ASSETS

| Charity | Freehold and Long Leasehold £'000 | Motor Vehicles £'000 | Office Equipment £'000 | I.T. Project £'000 | Total £'000 |
|--|--|----------------------------|------------------------------|--------------------------|----------------|
| Cost / valuation | | | | | |
| At 1 January 2018 | 101,095 | 1,022 | 2,123 | 1,668 | 105,908 |
| Additions during the year | 10,791 | 24 | 79 | - | 10,894 |
| | 111,886 | 1,046 | 2,202 | 1,668 | 116,802 |
| Less: Disposals during the year | (12) | - | (14) | - | (26) |
| At 31 December 2018 | 111,874 | 1,046 | 2,188 | 1,668 | 116,776 |
| Depreciation | | | | | |
| At 1 January 2018 | 2,549 | 824 | 1,644 | 1,668 | 6,685 |
| Charge for the year | 471 | 98 | 189 | - | 758 |
| | 3,020 | 922 | 1,833 | 1,668 | 7,443 |
| Less: Disposals | - | - | (9) | - | (9) |
| At 31 December 2018 | 3,020 | 922 | 1,824 | 1,668 | 7,434 |
| Net Book Value 31 December 2018 | 108,854 | 124 | 364 | - | 109,342 |
| Net Book Value 31 December 2017 | 98,546 | 198 | 479 | - | 99,223 |
| Group | | | | | |
| Cost / valuation | | | | | |
| At 1 January 2018 | 102,352 | 1,022 | 2,126 | 1,668 | 107,168 |
| Additions during the year | 10,794 | 24 | 79 | - | 10,897 |
| | 113,146 | 1,046 | 2,205 | 1,668 | 118,065 |
| Less: Disposals during the year | (12) | - | (14) | - | (26) |
| At 31 December 2018 | 113,134 | 1,046 | 2,191 | 1,668 | 118,039 |
| Depreciation | | | | | |
| At 1 January 2018 | 2,577 | 824 | 1,647 | 1,668 | 6,716 |
| Charge for the year | 471 | 98 | 189 | - | 758 |
| | 3,048 | 922 | 1,836 | 1,668 | 7,474 |
| Less: Disposals | - | - | (9) | - | (9) |
| At 31 December 2018 | 3,048 | 922 | 1,827 | 1,668 | 7,465 |
| Net Book Value 31 December 2018 | 110,086 | 124 | 364 | - | 110,574 |
| Net Book Value 31 December 2017 | 99,775 | 198 | 479 | - | 100,452 |

As described in the organisation's accounting policies, no amount is included in the accounts for religious appurtenances or for synagogue and residential properties held in trust for affiliated communities. The Charity does not hold any heritage assets as defined in FRS 102.

NOTES TO THE FINANCIAL STATEMENTS (continued)

22. INVESTMENTS

| | Charity and Group | |
|--|-------------------|--------------|
| | 2018 | 2017 |
| | £'000 | £'000 |
| Market value at 1 January | 5,123 | 4,666 |
| Net monies invested | 47 | 43 |
| Management fees charged to capital | (60) | (39) |
| Realised gains / (losses) on investments | 662 | 460 |
| Unrealised (losses) / gains on investments | (791) | (7) |
| Total market value at 31 December | 4,981 | 5,123 |
| Historical cost as at 31 December | 4,993 | 4,332 |

| | Cost | | Market Value | |
|--------------------------------|--------------|--------------|--------------|--------------|
| | 2018 | 2017 | 2018 | 2017 |
| | £'000 | £'000 | £'000 | £'000 |
| UBS AG Alternative Investments | 188 | 177 | 158 | 168 |
| UBS Cash | 20 | 122 | 20 | 122 |
| JP Morgan Cash | 13 | 176 | 13 | 176 |
| JP Morgan Equities | 2,983 | 2,089 | 2,919 | 2,764 |
| JP Morgan Fixed Income | 831 | 749 | 822 | 745 |
| JP Morgan Miscellaneous | - | 270 | - | 279 |
| JP Morgan Alternative Assets | 902 | 692 | 1,017 | 768 |
| JP Morgan Foreign Exchanges | - | - | (27) | 48 |
| LSE Quoted investments | 56 | 57 | 59 | 53 |
| | 4,993 | 4,332 | 4,981 | 5,123 |

The UBS alternative investments include a Private Equity investment with a total commitment of USD 350,000. As of 31 December 2018, calls on this commitment had been made for USD 238,875. The market values are the latest available as at the year end.

23. STOCK

| | Charity and Group | |
|--------------------|-------------------|-----------|
| | 2018 | 2017 |
| | £'000 | £'000 |
| Publications | 43 | 23 |
| Funeral requisites | 17 | 16 |
| | 60 | 39 |

24. DEBTORS

| | Charity | | Group | |
|--|--------------|--------------|--------------|--------------|
| | 2018 | 2017 | 2018 | 2017 |
| | £'000 | £'000 | £'000 | £'000 |
| Trade debtors | 938 | 680 | 938 | 712 |
| Accrued income | 638 | 596 | 638 | 596 |
| Prepayments | 738 | 285 | 738 | 285 |
| Other debtors (see below) | 553 | 1,314 | 553 | 1,314 |
| Loans to employees | 24 | 31 | 24 | 31 |
| Amounts due from subsidiary undertakings | 291 | 209 | - | - |
| | 3,182 | 3,115 | 2,891 | 2,938 |

Other debtors includes £100k (2017: £1m) held in escrow in respect of the development project at South Hampstead Synagogue.

NOTES TO THE FINANCIAL STATEMENTS (continued)

25. CASH AT BANK AND IN HAND

| | Charity | | Group | |
|--|---------------|---------------|---------------|---------------|
| | 2018 | 2017 | 2018 | 2017 |
| | £'000 | £'000 | £'000 | £'000 |
| Bank deposits maturing in less than one year | 6,697 | 7,676 | 6,697 | 7,686 |
| Cash at bank | 3,421 | 3,985 | 5,001 | 5,466 |
| | 10,118 | 11,661 | 11,698 | 13,152 |

26. CREDITORS FALLING DUE WITHIN ONE YEAR

| | Charity | | Group | |
|--|--------------|--------------|--------------|--------------|
| | 2018 | 2017 | 2018 | 2017 |
| | £'000 | £'000 | £'000 | £'000 |
| Creditors and accruals | | | | |
| Trade creditors | 1,371 | 847 | 1,914 | 1,249 |
| Taxation and Social Security | 452 | 431 | 452 | 431 |
| VAT | 133 | 135 | 22 | 72 |
| Other creditors | 189 | 119 | 194 | 120 |
| Accruals | 1,297 | 1,350 | 1,339 | 1,359 |
| Deferred income (see note 27) | 2,508 | 2,325 | 2,508 | 2,325 |
| Amounts due to subsidiary undertakings | 336 | - | - | - |
| | 6,286 | 5,207 | 6,429 | 5,556 |

27. DEFERRED INCOME

| | Balance at 1-Jan-18 | Prior year released | Current year deferrals | Balance at 31-Dec-18 |
|-------------------------------------|------------------------|------------------------|---------------------------|-------------------------|
| | £'000 | £'000 | £'000 | £'000 |
| Charity and Group: | | | | |
| Kashrut (a) | 236 | (236) | 334 | 334 |
| Burial (b) | 1,891 | (94) | 208 | 2,005 |
| Community Support (c) | 18 | (2) | - | 16 |
| Young People and Young Families (d) | 111 | (111) | 153 | 153 |
| Development (e) | 69 | (69) | - | - |
| | 2,325 | (512) | 695 | 2,508 |

(a) This comprises certification income invoiced in advance of the issue of annual certificates and advertising sold for the 2019 edition of the Really Jewish Food Guide.

(b) Amounts paid in advance for funerals, tombstone maintenance and rent are all deferred. Funds for prepaid funerals or maintenance are released when carried out. Rental income received in advance is released when due.

(c) Funding deferred for various programmes and for the provision of community support as well as funding received for hospital and prison visitation carried forward to 2019.

(d) Amounts paid in advance for programmes scheduled to take place in 2019.

(e) There were no amounts paid in advance of fund raising events scheduled to take place in 2019.

28. PROVISION FOR LIABILITIES AND CHARGES

| | Balance at 1-Jan-18 | Current year additional | Current year released | Balance at 31-Dec-18 |
|--|------------------------|----------------------------|--------------------------|-------------------------|
| | £'000 | £'000 | £'000 | £'000 |
| Charity and Group: | | | | |
| Commutation of pensions to former employees of a department now closed | 35 | - | - | 35 |
| | 35 | - | - | 35 |

The commitment is for the lifetime of the employees concerned. The provision is topped up each year to the amount estimated to be required for a further seven years.

NOTES TO THE FINANCIAL STATEMENTS (continued)

29. ENDOWMENT FUNDS

| | Balance at 1-Jan-18 £'000 | Transfers to Other Funds £'000 | Balance at 31-Dec-18 £'000 |
|---|---------------------------------|--------------------------------------|----------------------------------|
| Member Synagogue funds | - | - | - |
| Charity | - | - | - |
| United Synagogue Bequests and Trusts Fund | 68 | - | 68 |
| Group | 68 | - | 68 |

The United Synagogue Bequests and Trusts Fund was established through the consolidation of many smaller charities. The objects of the charity are to further the religious, educational or other charitable work of the United Synagogue.

30. RESTRICTED FUNDS

| | Balance at 1-Jan-18 £'000 (see below) | Incoming Resources £'000 | Resources Expended £'000 | Transfers (see note 16) £'000 | Balance at 31-Dec-18 £'000 |
|--|--|--------------------------------|--------------------------------|-------------------------------------|----------------------------------|
| Member Synagogue funds (a) | 75,564 | 29,324 | (23,308) | 702 | 82,282 |
| Funeral Expenses Scheme (b) | 12,305 | 2,648 | (61) | (2,508) | 12,384 |
| Miscellaneous funds (c) | 248 | - | - | - | 248 |
| Charity | 88,117 | 31,972 | (23,369) | (1,806) | 94,914 |
| United Synagogue Bequests and Trusts Fund (d) | 31 | 1 | - | - | 32 |
| The United Synagogue Youth Charity (e) | 309 | 3 | (1) | (41) | 270 |
| The Chief Rabbinate Trust (f) | 551 | 808 | (179) | (335) | 845 |
| | 891 | 812 | (180) | (376) | 1,147 |
| Group - Income funds | 89,008 | 32,784 | (23,549) | (2,182) | 96,061 |
| Group - Endowment Funds (see note 29 above) | 68 | - | - | - | 68 |
| Group - total | 89,076 | 32,784 | (23,549) | (2,182) | 96,129 |

(a) Member Synagogue funds comprise those monies received, less those spent in connection with the management of each individual Synagogue. When a Member Synagogue closes, the funds are transferred to general unrestricted funds.

(b) The Funeral Expenses Scheme allows members to subscribe a small annual sum, in addition to their Synagogue membership payment, to ensure that in due course their funeral costs will be covered. On the occasion of a funeral there is a transfer from restricted to unrestricted reserves of a specified sum to reflect this.

(c) Miscellaneous funds consist of several small funds, the principal fund being a building fund legacy.

(d) United Synagogue Bequests & Trusts Fund has as its objects the furtherance of the charitable work of the United Synagogue.

(e) The United Synagogue Youth Charity is utilised to further the aims of Tribe.

(f) The Chief Rabbinate Trust supports the work of the Chief Rabbi and his office.

NOTES TO THE FINANCIAL STATEMENTS (continued)

| 31. UNRESTRICTED RESERVES | Balance at 1-Jan-18 £'000 (see below) | Incoming Resources £'000 | Resources Expended £'000 | Transfers (see note 16) £'000 | Balance at 31-Dec-18 £'000 |
|--|--|--------------------------------|--------------------------------|-------------------------------------|----------------------------------|
| Other Charitable Funds: | | | | | |
| Unrestricted Reserves - Non designated (a) | 25,593 | 5,910 | (7,448) | 2,286 | 26,341 |
| Unrestricted Reserves -Designated for other purposes (b) | 209 | - | - | (102) | 107 |
| Charity | 25,802 | 5,910 | (7,448) | 2,184 | 26,448 |
| US Advertising Limited (c) | (2) | 127 | (126) | - | (1) |
| Scopus Jewish Educational Trust (d) | 1,237 | - | - | - | 1,237 |
| United Synagogue Central Catering Limited | - | - | (73) | - | (73) |
| United Synagogue Design & Build Limited (e) | - | 9,625 | (9,625) | - | - |
| Gift aid eliminated on consolidation | - | (292) | 292 | - | - |
| Group | 27,037 | 15,370 | (16,980) | 2,184 | 27,611 |

(a) Non-designated unrestricted reserves include Burial, whose main function is to arrange for funerals and maintain cemeteries, and the Kashrut Division of the London Beth Din (KLBD).

(b) Funds have been set aside, among other purposes: to aid various communities, for educational purposes, for tagging Sifrei Torah and other valuables.

(c) The resources expended by US Advertising Limited include £104,000 gift aided to the charity under a deed of covenant

(d) These are the assets relating to the Scopus Jewish Educational Trust which came under the control of the United Synagogue at the beginning of 2017

(e) The resources expended by United Synagogue Design & Build Limited include £188,000 gift aided to the charity under a deed of covenant

32. ANALYSIS OF ASSETS AND LIABILITIES BY FUND

| Group | 2018 | 2018 | 2017 | 2017 |
|--------------------------------------|--------------------------------|------------------------------|--------------------------------|------------------------------|
| | Unrestricted funds £'000 | Restricted funds £'000 | Unrestricted funds £'000 | Restricted funds £'000 |
| Tangible fixed assets | 23,564 | 87,010 | 23,745 | 76,707 |
| Investments | - | 4,981 | - | 5,123 |
| Cash at bank | 7,102 | 4,596 | 5,233 | 7,919 |
| Other current assets | 2,423 | 528 | 2,539 | 438 |
| Current liabilities | (2,935) | (986) | (2,120) | (1,111) |
| Deferred income | (2,508) | - | (2,325) | - |
| Provisions for liabilities & charges | (35) | - | (35) | - |
| Total net assets | 27,611 | 96,129 | 27,037 | 89,076 |
| Charity | 2018 | 2018 | 2017 | 2017 |
| | Unrestricted funds £'000 | Restricted funds £'000 | Unrestricted funds £'000 | Restricted funds £'000 |
| Tangible fixed assets | 22,334 | 87,008 | 22,516 | 76,707 |
| Investments | - | 4,981 | - | 5,123 |
| Cash at bank | 6,741 | 3,377 | 5,186 | 6,856 |
| Other current assets | 2,690 | 552 | 2,507 | 533 |
| Current liabilities | (2,774) | (1,004) | (2,084) | (1,102) |
| Deferred income | (2,508) | - | (2,288) | - |
| Provisions for liabilities & charges | (35) | - | (35) | - |
| Total net assets | 26,448 | 94,914 | 25,802 | 88,117 |

Endowment fund net current assets of £68,000 (2017: £68,000) are included in restricted funds in the Group and of £nil (2017: £nil) in the Charity.

NOTES TO THE FINANCIAL STATEMENTS (continued)

33. SUBSIDIARY COMPANIES

The Charity has six wholly owned subsidiary undertakings (three of which are trading, two are charities and the sixth is dormant) which are incorporated in the UK. Summary Income and expenditure accounts are shown below.

- US Advertising Limited (limited by guarantee) - engaged in selling advertising space in community publications.
- United Synagogue Design & Build Limited (limited by guarantee) - provides design and build services to communities.
- United Synagogue (Central Catering) Limited - this company was incorporated on 27 March 2018 to be engaged in the business of providing conference and banqueting facilities.
- The United Synagogue Youth Charity (limited by guarantee) (registered charity no. 294847) - supports the activities of Tribe, the United Synagogue youth division.
- United Synagogue Trusts Limited (limited by guarantee) - dormant
- The Chief Rabbinate Trust (registered charity number 1095878) - to support the work of the Chief Rabbi of the United Hebrew Congregations of the United Kingdom and the Commonwealth

United Synagogue Trusts Limited did not trade during the year. United Synagogue Trusts Limited holds properties in trust on behalf of the Charity. The results of the other subsidiaries are incorporated in the accounts.

The United Synagogue Group figures include all the above together with the United Synagogue Bequests and Trusts Fund (registered charity number 1051619). All these entities are under the control of the United Synagogue's Trustees.

| Company number | US Central Catering 11279144 £'000 | US Youth Charity 02033941 £'000 | CRT 04614285 £'000 | US Advertising 02146769 £'000 | US Design & Build 06797965 £'000 | Total 2018 £'000 | Total 2017 £'000 |
|------------------------------------|---|--|--------------------------|--|---|------------------------|------------------------|
| Total income | - | 3 | 808 | 105 | 9,625 | 10,541 | 6,549 |
| Total costs | (73) | (41) | (513) | (1) | (9,437) | (10,065) | (6,128) |
| Gross surplus / (deficit) | (73) | (38) | 295 | 104 | 188 | 476 | 421 |
| Gift aid payment to parent charity | - | - | - | (104) | (188) | (292) | (227) |
| Surplus / (deficit) for the year | (73) | (38) | 295 | - | - | 184 | 194 |
| Retained surplus brought forward | - | 309 | 551 | - | - | 860 | 666 |
| Retained surplus carried forward | (73) | 271 | 846 | - | - | 1,044 | 860 |
| Gross assets at 31 December | 9 | 280 | 856 | 268 | 840 | 2,253 | 1,525 |
| Gross liabilities at 31 December | (82) | (9) | (10) | (268) | (840) | (1,209) | (665) |
| Reserves at 31 December | (73) | 271 | 846 | - | - | 1,044 | 860 |

Total income includes charges from the subsidiaries to the charity amounting to £9,625,000 (2017: £5,881,000)

Total costs includes charges from the charity to subsidiaries amounting to £nil (2017: £nil)

The amounts gift aided to the Charity were all under deeds of covenant

NOTES TO THE FINANCIAL STATEMENTS (continued)

34. OPERATING LEASE INCOME AND COMMITMENTS

At 31 December the total of future minimum operating lease income receivable under non-cancellable operating leases amounted to:

| | Land and Buildings 2018 £'000 | Land and Buildings 2017 £'000 |
|----------------------------|--|--|
| In less than one year | 788 | 730 |
| Between one and five years | 2,218 | 2,223 |
| More than five years | 1,700 | 2,053 |
| | 4,706 | 5,006 |

At 31 December the total of future minimum lease commitments payable under non-cancellable operating leases amounted to:

| | Land and Buildings 2018 £'000 | Land and Buildings 2017 £'000 |
|---|--|--|
| In less than one year | 597 | 444 |
| Between one and five years | 186 | 149 |
| More than five years | 123 | 40 |
| | 906 | 633 |
| | 2018 £'000 | 2017 £'000 |
| Lease payments recognised as an expense | 913 | 716 |

35. CAPITAL COMMITMENTS

The following capital expenditure has been approved by the Trustees for projects currently being undertaken but has not provided for in these financial statements.

| | 2018 £'000 | 2017 £'000 |
|--|-----------------------|---------------|
| Contracts placed: | | |
| South Hampstead Synagogue redevelopment | 1,033 | 8,812 |
| Brondesbury Park Synagogue redevelopment | 4,880 | - |
| Hadley Wood Synagogue extension | - | 622 |
| Borehamwood Mikveh | - | 169 |
| | 5,913 | 9,603 |

36. TAXATION

The United Synagogue is able to take advantage of the exemptions from taxation on income and gains available to charities and accordingly no taxation is payable on the net incoming resources. The charitable subsidiary undertakings are also able to take advantage of the exemptions from taxation on income and gains available to charities. No taxation charges on the results for the year arise in the non-charitable trading companies because they have a policy of paying amounts equal to any taxable profits to the parent charity under a gift aid deed of covenant.

37. CONTINGENT LIABILITIES

The Charity is ultimately responsible for the financial obligations of all Member Synagogue communities, should they default on any future liability. There is no current contingent liability.

38. CHARITABLE STATUS

The United Synagogue is a charity registered in England and Wales, charity number 242552. Its principal place of business is 305 Ballards Lane, London N12 8GB.

NOTES TO THE FINANCIAL STATEMENTS (continued)

39. CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 December 2017

| | Unrestricted funds £'000 | Restricted funds £'000 | Total 2017 £'000 |
|--|--------------------------------|------------------------------|------------------------|
| Income: | | | |
| Donations and legacies | 4,650 | 18,305 | 22,955 |
| Donations towards capital projects | - | 8,021 | 8,021 |
| Donations of property assets | 1,266 | 4,700 | 5,966 |
| Charitable activities | 4,096 | 4,668 | 8,764 |
| Other trading activities | 5,205 | 1,240 | 6,445 |
| Investments | 57 | 785 | 842 |
| Net gain on disposal of tangible fixed assets | 1,099 | 202 | 1,301 |
| Other | 171 | 5 | 176 |
| Total Income | <u>16,544</u> | <u>37,926</u> | <u>54,470</u> |
| Expenditure: | | | |
| Raising funds | (485) | - | (485) |
| Charitable activities | (11,841) | (20,579) | (32,420) |
| Trading activities | (3,515) | (1,263) | (4,778) |
| Other | (339) | (1,540) | (1,879) |
| Total Expenditure | <u>(16,180)</u> | <u>(23,382)</u> | <u>(39,562)</u> |
| Net income before gains / (losses) on investments | 364 | 14,544 | 14,908 |
| Net gains/ (losses) on investments | - | 454 | 454 |
| Net income for the year | 364 | 14,998 | 15,362 |
| Transfers between funds | 1,800 | (1,800) | - |
| Net movement in funds | <u>2,164</u> | <u>13,198</u> | <u>15,362</u> |
| Reconciliation of funds | | | |
| Total funds brought forward | 24,873 | 75,878 | 100,751 |
| Total funds carried forward | <u>27,037</u> | <u>89,076</u> | <u>116,113</u> |

MEMBER SYNAGOGUES**Ahavas Yisrael**

Maccabi House, Gideon Close,
Edgware, Middx, HA8 7SR
Tel: 020 8050 1613
Email: info@ahavasyisrael.org.uk

Barnet & District Synagogue

Eversleigh Road, New Barnet,
Herts, EN5 1ND
Tel: 020 8449 0145
Email: administrator@barnetsynagogue.org.uk

Birmingham Central Synagogue

4 Speedwell Road,
Birmingham, B5 7PR
Tel: 0121 440 4044
Email: info@centralshul.com

Brondesbury Park Synagogue

143/145 Brondesbury Park,
London, NW2 5JL
Tel: 020 8459 1083
Email: admin@bpark.org

Central Synagogue

36 Hallam Street,
London, W1W 6NW
Tel: 020 7580 1355
Email: administrator@centralsynagogue.org.uk

Cockfosters & N. Southgate Synagogue

Old Farm Avenue,
Southgate, London, N14 5QR
Tel: 020 8886 8225
Email: office@cnss.co.uk

Edgware Synagogue

Parnell Close, Edgware Way,
Edgware, Middx, HA8 8YE
Tel: 020 8958 7508
Email: office@edgwareu.com

Finchley Synagogue

Kinloss Gardens,
London, N3 3DU
Tel: 020 8346 8551
Email: office@kinloss.org.uk

Golders Green Synagogue

41 Dunstan Road,
London, NW11 8AE
Tel: 020 8455 2460
Email: office@ggshul.org.uk

Alei Tzion

LSJS, Schaller House, 44a Albert Road,
Hendon, London, NW4 2SJ
Tel: 020 8343 5691
Email: aleitzion@theus.org.uk

Belmont Synagogue

101 Vernon Drive, Stanmore,
Middx, HA7 2BW
Tel: 020 8426 0104
Email: office@belmontsynagogue.org.uk

Borehamwood & Elstree Synagogue

Croxdale Road, Borehamwood,
Herts, WD6 4QF
Tel: 020 8386 5227
Email: info@borehamwoodshul.org

Bushey & District Synagogue

177 / 189 Sparrows Herne,
Bushey, Herts, WD23 1AJ
Tel: 020 8950 7340
Email: administrator@busheyus.org

Chigwell & Hainault Synagogue

Limes Farm Estate, Limes Avenue, Chigwell,
Essex, IG7 JNT
Tel: 020 8500 2451
Email: office@chigshul.org.uk

Ealing Synagogue

15 Grange Road,
London, W5 5QN
Tel: 020 8579 4894
Email: office@ealingsynagogue.org.uk

Enfield & Winchmore Hill Synagogue

53 Wellington Road, Bush Hill Park,
Middx, EN1 2PG
Tel: 020 8363 2697
Email: dmyers@theus.org.uk

Finsbury Park Synagogue

220 Green Lanes,
London, N4 2NT
Tel: 020 8802 7004

Hackney & East London Synagogue

Simon Marks Jewish Primary School
75 Cazenove Road, London, N16 6PD
Tel: 020 7254 0183
Email: office@hackneysynagogue.org.uk

Hadley Wood Synagogue

8 Lancaster Avenue, Hadley Wood
Herts, EN4 0EX
Email: office@hwjc.org.uk

Hampstead Garden Suburb Synagogue

Norrice Lea,
London, N2 0RE
Tel: 020 8455 8126
Email: office@hgss.org.uk

Highams Park & Chingford Synagogue

81a Marlborough Road, Highams Park,
London, E4 9AJ
Tel: 020 8523 1609
Email: hpcshul@hotmail.co.uk

Cranbrook Synagogue

22 Beehive Lane,
Ilford, Essex, IG1 3RT
Tel: 020 8554 5969
Email: office@ilfordsynagogue.co.uk

Kingsbury Synagogue

Hool Close, Kingsbury Green,
London, NW9 8XR
Tel: 020 8204 8089
Email: kinsyn@btconnect.com

Luton Synagogue

656 Dunstable Road
Luton, Beds, LU4 8SE
Email: info@lutonhebrew.co.uk

Mill Hill Synagogue

Station Road, Mill Hill
London, NW7 2JY
Tel: 020 8959 1137
Email: office@millhillsynagogue.co.uk

Muswell Hill Synagogue

31 Tetherdown,
London, N10 1ND
Tel: 020 8883 5925
Email: office@muswellhillsynagogue.org.uk

Northwood Synagogue

21-23 Murray Road, Northwood,
Middx, HA6 2YP
Tel: 01923 820 004
Email: admin@northwoodus.org

Pinner Synagogue

1 Cecil Park, Pinner,
Middx, HA5 5HJ
Tel: 020 8868 7204
Email: admin@pinnerhul.org

Hampstead Synagogue

Dennington Park Road, London, NW6 1AX
Tel: 020 7435 1518
Email: admin@hampsteadshul.org.uk

Hendon Synagogue

18 Raleigh Close,
London, NW4 2TA
Tel: 020 8202 6924
Email: admin@hendonus.org.uk

Highgate Synagogue

57 North Road, Grimshaw Close,
London, N6 4BJ
Tel: 020 8340 7655
Email: office@highgateshul.com

Kenton Synagogue

Shaftesbury Avenue, Kenton,
Middx, HA3 0RD
Tel: 020 8907 5959
Email: admin@kentonsynagogue.org.uk

Kingston, Surbiton & District Synagogue

33 - 35 Uxbridge Road, Kingston Upon Thames,
Surrey KT1 2LL
Tel: 020 8546 9370

Magen Avot

Nancy Reuben Primary School
48 Finchley Lane, London NW4 1DJ
Email: info@magenavot.com

Mill Hill East Synagogue

Canada Villa Youth & Community Centre
Pursley Road, London, NW7 2BU
website@mhejc.org

New West End Synagogue

St Petersburg Place, Bayswater Road,
London, W2 4JT
Tel: 020 7229 2631
Email: nwes@newwestend.org.uk

Palmers Green & Southgate Synagogue

Brownlow Road, New Southgate,
London, N11 2BN
Tel: 020 8881 0037
Email: office@palmersgreensynagogue.org.uk

Potters Bar Synagogue

78 Sunnybank Road, Potters Bar,
Herts, EN6 2NH
Tel: 020 8340 7655
Email: office@pottersbarshul.org.uk

Radlett Synagogue

22 Watling Street, Radlett,
Herts, WD7 7PN
Tel: 01923 856 878
Email: office@radlettus.org

Richmond Synagogue

Lichfield Gardens, Richmond,
Surrey TW9 1AP
Tel: 020 8940 3526
Email: administrator@richmondsynagogue.org.uk

St. Albans Synagogue

Oswald Road, St. Albans,
Herts, AL1 3AQ
Tel: 01727 854872
Email: info@stalbanssynagogue.org.uk

Sheffield Synagogue

3 Brincliffe Crescent,
Sheffield S11 9AW
Tel: 0114 255 2296
Email: Sheffieldsjcc@gmail.com

South Hampstead Synagogue

21-22 Eton Villas,
London, NW3 4SG
Tel: 020 7722 1807
Email: office@southhampstead.org

South Tottenham Synagogue

111/113 Crowland Road,
London, N15 6UR
Tel: 020 8880 2731
Email: admin@stsynagogues.org.uk

Sutton & District Synagogue

14 Cedar Road, Sutton,
Surrey SM2 5DA
Tel: 020 8642 5419
Email: Sutton@theus.org.uk

Welwyn Garden City Synagogue

Barn Close, Handside Lane, Welwyn Garden City,
Herts, AL8 6ST
Tel: 01707 322443
Email: info@wgcsul.org.uk

Woodford Forest Synagogue

20 Churchfields, South Woodford,
London, E18 2QZ
Tel: 020 8504 1990
Email: office@wfus.org.uk

Ruislip & District Synagogue

9 – 17 Shenley Avenue, Ruislip Manor,
Middx, HA4 6BP
Tel: 01895 622059
Email: secretary@ruislipsynagogue.org.uk

St. Johns Wood Synagogue

37-41 Grove End Road, St. John's Wood,
London, NW8 9NG
Tel: 020 7286 3838
Email: office@shulinthewood.com

Shenley Synagogue

PO Box 205, Shenley,
Herts, WD7 9ZN
Tel: 01923 635969
Email: office@shenleysynagogue.org.uk

South London, Synagogue

45 Leigham Court Road,
London, SW16 2NF
Tel: 020 8677 0234
Email: office@southlondonsynagogue.org.uk

Stanmore & Canons Park Synagogue

London, Road, Stanmore,
Middx, HA7 4NS
Tel: 020 8954 2210
Email: mail@stanmoresynagogue.org

Watford Synagogue

16 Nascot Road, Watford,
Herts, WD17 4YE
Tel: 01923 222755
Email: secretary@watfordsynagogue.org.uk

Wembley Synagogue

8-10 Forty Avenue, Wembley,
Middx, HA9 8JW
Tel: 020 8904 6565
Email: office@wembleysynagogue.org

Woodside Park Synagogue

Woodside Park Road,
London, N12 8RZ
Tel: 020 8445 4236
Email: manager@woodsidepark.org.uk

AFFILIATED SYNAGOGUES

Catford & Bromley Synagogue

6 Crantock Road,
London, SE6 2QS
Tel: 020 8698 9496
Email: contact@catfordsynagogue.org.uk

Chelsea Synagogue

Smith Terrace, Smith Street,
London, SW3 4DL
Tel: 020 7629 0196

Hemel Hempstead & District Synagogue

c/o 46 Maitland Joseph House,
35 The Marlows
Hemel Hempstead, Herts, HP1 1LB

Peterborough Synagogue

c/o 305 Ballards Lane
London, N12 8GB

Romford & District Synagogue

25 Eastern Road,
Romford, Essex, RM1 3NH
Tel: 01708 741690

Staines & District Synagogue

Westbrook Road, South Street, Staines,
Middx, TW18 4PR
Tel: 01784 458283
Email: staines.synagogue@btinternet.com

ASSOCIATE SYNAGOGUE

Western Marble Arch Synagogue

32 Great Cumberland Place,
London, W1H 7TN
Tel: 020 7723 9333
Email: office@wma-synagogue.org

Scopus Educational Trust Schools which are administered by the United Synagogue

Mathilda Marks-Kennedy Jewish Primary School

68 Hale Lane
London, NW7 3RT
Tel: 020 8959 6089
<http://www.mathildamarks.org.uk/>
Headteacher: Mrs Jillian Dunstan

Rosh Pinah Primary School

Glengall Road, Edgware,
Middlesex, HA8 8TE
Tel: 020 8958 8599
www.rpps.org.uk
Headteacher: Miss Jill Howson

Simon Marks Jewish Primary School

75 Cazenove Road,
London, N16 6PD
Tel: 020 8806 6048
www.simonmarks.hackney.sch.uk
Headteacher: Ms Gulcan Metin Asdoyuran

UNITED SYNAGOGUE SCHOOLS for which the US is the Foundation Body

Hertsmere Jewish Primary School

Watling Street, Radlett,
Herts, WD7 7LQ
Tel: 01923 855857
www.hjps.Herts.sch.uk
Headteacher: Mrs Rita Alak-Levi

Wohl Ilford Jewish Primary School

Forest Road, Barkingside,
Ilford, Essex, IG6 3HB
Tel: 020 8498 1350
www.ijpsonline.co.uk
Headteacher: Mrs Andrea Elliker

Sinai Jewish Primary School

Shakespeare Drive, Kenton,
Middx, HA3 9UD
Tel: 020 8204 1550
www.sinaischool.com
Headteacher: Mrs Juliette Lipshaw

JFS

The Mall, Kenton,
Middlesex HA3 9TE
Tel: 020 8206 3100
www.jfs.brent.sch.uk
Headteacher: Mrs Rachel Fink

Kantor King Solomon High School

Forest Road, Barkingside,
Ilford, Essex, IG6 3HB
Tel: 020 8498 1300
www.kshsonline.com
Headteacher: Ms Hannele Reece

Jewish Community Academy Trust Schools which are supported by the United Synagogue

Sacks Morasha Jewish Primary School

31 Stanhope Road, North Finchley,
London, NW12 9DX
Tel: 020 3115 1900
www.morashajps.org.uk
Headteacher: Mrs Hayley Gross

Moriah Jewish Day School

Cannon Lane, Pinner,
Middx, HA5 1JF
Tel: 020 8868 2001
www.moriahschool.co.uk
Headteacher: Mrs Hayley Gross

Wolfson Hillel Primary School

154 Chase Road,
London, N14 4LG
Tel: 020 8882 6487
www.wolfsonhillel.enfield.sch.uk
Headteacher: Ms Alex Kingston

Rimon Jewish Primary School

41a Dunstan Road, Golders Green,
London, NW11 8AEF
Tel: 020 8209 1805
www.rimonschool.org.uk
Headteacher: Ms Sara Keen