
UNION OF ORTHODOX HEBREW CONGREGATIONS

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

UNION OF ORTHODOX HEBREW CONGREGATIONS

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UNION OF ORTHODOX HEBREW CONGREGATIONS

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2015**

Trustees	Mr. B.S.E. Freshwater Mr. H. Konig Rabbi A. Pinter
Charity registered number	249892
Principal office	140 Stamford Hill London N16 6QT
Independent auditors	Landau Morley LLP Chartered Accountants & Statutory Auditor York House Empire Way Wembley Middlesex HA9 0FQ
Bankers	Barclays Bank Plc P.O. Box 3628 London E8 2JC

UNION OF ORTHODOX HEBREW CONGREGATIONS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2015

The Trustees present their report together with the Audited Financial Statements of the Union of Orthodox Hebrew Congregations (the charity) for the year ended 31 December 2015.

These Financial Statements comply with current statutory requirements and the charity's governing document.

Structure, governance and management

CONSTITUTION

The Union of Orthodox Hebrew Congregations is governed by a Constitution adopted in February 1931, as amended by subsequent Resolutions, and is a registered charity, number 249892.

The management of the charity is the responsibility of the Trustees who are elected and co opted under the terms of the Constitution.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

Trustees are elected by the Executive Committee of the Union of Orthodox Hebrew Congregations for a period determined at the time of appointment.

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

New trustees must familiarise themselves with the content of the Constitution, their legal obligations under charity and trust law, the organisational structure of The Union of Orthodox Hebrew Congregations and the recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Governing body is the Council, which comprises delegates elected by each affiliated synagogue. The Council elects the Executive Committee, who in turn elect Honorary Officers. Elections take place every three years.

The Executive have the power to delegate any of their functions to subcommittees consisting of two or more individuals appointed by them to attend to the day to day running of the organisation. The main subcommittees are Education, Social Affairs, Internal Affairs, External Affairs, Kashrus and Publications.

RISK MANAGEMENT

Risks are assessed and classified under headings such as financial, premises, staffing and reputation. Risk assessments are carried out in order to ascertain the likelihood of a risk event occurring, of its potential impact, and whether any cost effective mitigating action may be taken. The major risks relating to these have been identified by the executive and Trustees relying on professional advice where appropriate and they are reviewed on a regular basis. The organisation has in place adequate systems accompanied by proper insurance cover which are considered adequate to mitigate major risks.

Objectives and Activities

POLICIES AND OBJECTIVES

The objects of the Union of Orthodox Hebrew Congregations are to protect and to further the interests and requirements of Orthodox Judaism in the United Kingdom and to establish and support such institutions that serve these objects. There have been no changes in objects during the year.

UNION OF ORTHODOX HEBREW CONGREGATIONS

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2015

STRATEGIES FOR ACHIEVING OBJECTIVES

The Union of Orthodox Hebrew Congregations provides wide ranging facilities for the Orthodox Jewish community in London and the United Kingdom, which can be summarised as follows:

Confederacy

The provision of facilities and advice relating to External Affairs, Housing, Education and Union Membership.

Information and Advice

The provision of publications giving information and advice on matters of Kashrus and other religious facilities("Hakohol"), general PR, Beis Horoah service and Arbitration services.

Welfare

The provision of facilities and advice relating to Chinuch Line, Family Help Line, Social Services, Simchas Nissuin, Reach, Kollel Baalei Batim, Beis Horoah, Beis Hatalmud and Kimcha Depiska.

ACTIVITIES FOR ACHIEVING OBJECTIVES

The Charity promotes many communal projects which operate under its auspices.

The charity provides facilities and advice relating to the Rabbinate of the Union of Orthodox Hebrew Congregations and to Kashrus, Shechita, Mikva'os, Beis Din, Vaad Harabonim, Sheimos, Kelim Mikva, Mishmeres Stam and Shatnez Research.

The Union of Orthodox Hebrew Congregations offers membership to a large number of Synagogues and Jewish Institutions throughout the United Kingdom. Affiliated Synagogues recognise the authority of the Rabbinate of the Union of Orthodox Hebrew Congregations. The Rabbinate also provides arbitration services through its Beis Din as well as controlling religious aspects of marriage, divorce and death.

One of the main areas of the charity's work is to advise and control standards of Kosher food production. Foods and services meeting the standards set by the Union's Rabbinate are entitled to carry the "Kedassia" logo.

GRANT MAKING POLICIES

The Charity makes grants to various charities which share similar objectives. The Charity also makes grants to needy individuals, as assessed by the Trustees.

PUBLIC BENEFIT STATEMENT

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

VOLUNTEERS

The Union of Orthodox Hebrew Congregations continues to benefit from very significant volunteer input. Over 50 regular volunteers provide in total at least 100 hours per week. Approximately 50 additional volunteers provide at least another 250 hours per year. As volunteer roles and hours vary, it is not possible to quantify the financial impact that volunteers have on the Charity.

UNION OF ORTHODOX HEBREW CONGREGATIONS

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2015

Achievements and performance

REVIEW OF ACTIVITIES

During the year the Charity continued to support community projects and provide assistance to members. The service provided to affiliated Synagogues in the area continues to strengthen.

The Rabbinate of the Union has continued its weekly sessions, dealing with a wide range of matters arising within the communities under its authority.

The Charity also continued its Shemos Project in the London area, where disused Jewish texts are collected and disposed of in a dignified manner.

During the year, the Charity has donated significant sums for the running, renovation and building of Mikva'os in North and North West London. The Charity has also given support to the National Council of Shechita Boards of Great Britain, in an effort to ensure the continuance of kosher slaughter in the UK.

The Charity has supported TAG, a body that helps mitigate the threats that unfiltered or unmonitored internet access can pose to children and young adults.

INVESTMENT POLICY AND PERFORMANCE

The charity owns a freehold property which is providing a rental return in line with expectations.

Financial review

PRINCIPAL FUNDING

The results for the year and the financial position at the year end, which are set out in the attached financial statements, are considered satisfactory by the Trustees.

The total income for the year available for charitable application was £1,631,370 (2014: £1,159,623) comprising of principally grants, donations and communal levies. As at 31st December 2015, the charity had a surplus in Unrestricted Funds of £1,990,157 (2014: £1,747,682).

RESERVES POLICY

The trustees aim to build up free reserves to a level of at least three months running costs. This is to act as a cushion to protect services in the event of any disruption to funding sources.

The charity aims to distribute its Unrestricted Funds as soon as it is able, however at the same time, sufficient reserves are maintained to meet annual grants for the foreseeable future.

Plans for future periods

FUTURE DEVELOPMENTS

The Union of Orthodox Hebrew Congregations plans to continue its activities as outlined above in forthcoming years subject to satisfactory funding arrangements. The Honorary Officers, working alongside the Executive Committee, continue to monitor the service effectiveness and efficiency of the charity, with a view to ensuring that the charity continues to meet its key objectives.

UNION OF ORTHODOX HEBREW CONGREGATIONS

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2015

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

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

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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

This report was approved by the Trustees on 27 October 2016 and signed on their behalf by:

Rabbi A. Pinter
Trustee

UNION OF ORTHODOX HEBREW CONGREGATIONS

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF UNION OF ORTHODOX HEBREW CONGREGATIONS

We have audited the financial statements of Union of Orthodox Hebrew Congregations for the year ended 31 December 2015 set out on pages 8 to 18. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. 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 Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinion we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of financial statements which give a true and fair view.

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2015 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

UNION OF ORTHODOX HEBREW CONGREGATIONS

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF UNION OF ORTHODOX HEBREW
CONGREGATIONS**

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; 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.

Landau Morley LLP

Chartered Accountants & Statutory Auditor

York House
Empire Way
Wembley
Middlesex
HA9 0FQ
27 October 2016

Landau Morley LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

UNION OF ORTHODOX HEBREW CONGREGATIONS

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2015**

	Note	Unrestricted funds 2015 £	Total funds 2015 £	Total funds 2014 £
INCOME FROM:				
Donations and legacies	2	290,816	290,816	176,977
Charitable activities	4	1,292,640	1,292,640	934,491
Investments	3	47,914	47,914	48,155
TOTAL INCOME		<u>1,631,370</u>	<u>1,631,370</u>	<u>1,159,623</u>
EXPENDITURE ON:				
Charitable activities		1,388,895	1,388,895	1,101,952
Other expenditure		-	-	8,522
TOTAL EXPENDITURE	9	<u>1,388,895</u>	<u>1,388,895</u>	<u>1,110,474</u>
NET INCOME AND MOVEMENT IN FUNDS		<u>242,475</u>	<u>242,475</u>	<u>49,149</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		1,747,682	1,747,682	1,698,533
TOTAL FUNDS CARRIED FORWARD		<u>1,990,157</u>	<u>1,990,157</u>	<u>1,747,682</u>

All activities relate to continuing operations.

The notes on pages 11 to 18 form part of these financial statements.

UNION OF ORTHODOX HEBREW CONGREGATIONS

**BALANCE SHEET
AS AT 31 DECEMBER 2015**

	Note	£	2015 £	£	2014 £
FIXED ASSETS					
Tangible assets	13		378,083		388,610
CURRENT ASSETS					
Debtors	14	1,335,891		1,360,231	
Cash at bank and in hand		769,558		439,376	
			<u>2,105,449</u>		<u>1,799,607</u>
CREDITORS: amounts falling due within one year	15	(493,375)		(440,535)	
NET CURRENT ASSETS			<u>1,612,074</u>		<u>1,359,072</u>
NET ASSETS			<u>1,990,157</u>		<u>1,747,682</u>
CHARITY FUNDS					
Unrestricted funds	16		<u>1,990,157</u>		<u>1,747,682</u>
TOTAL FUNDS			<u>1,990,157</u>		<u>1,747,682</u>

The financial statements were approved by the Trustees on 27 October 2016 and signed on their behalf, by:

Rabbi A. Pinter

Trustee

The notes on pages 11 to 18 form part of these financial statements.

UNION OF ORTHODOX HEBREW CONGREGATIONS

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2015**

	Note	2015 £	2014 £
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	17	<u>330,182</u>	<u>(5,373)</u>
Change in cash and cash equivalents in the year		330,182	(5,373)
Cash and cash equivalents brought forward		<u>439,376</u>	<u>444,749</u>
Cash and cash equivalents carried forward	18	<u><u>769,558</u></u>	<u><u>439,376</u></u>

UNION OF ORTHODOX HEBREW CONGREGATIONS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Union of Orthodox Hebrew Congregations constitutes a public benefit entity as defined by FRS 102.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

1.3 Income

All income is recognised once the charity has entitlement to the funds, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	2% on cost
Motor vehicles	-	25% written down basis
Fixtures, fittings and equipment	-	15-25% on written down basis

1.6 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

UNION OF ORTHODOX HEBREW CONGREGATIONS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

1. ACCOUNTING POLICIES (continued)

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

1.10 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.12 Financial instruments

The company only 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 their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.13 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

UNION OF ORTHODOX HEBREW CONGREGATIONS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2015 £	Total funds 2015 £	<i>Total funds 2014 £</i>
General Donations	290,816	290,816	176,977

In 2014, of the total income from donations and legacies, £176,977 was to unrestricted funds and £Nil was to restricted funds

3. INVESTMENT INCOME

	Unrestricted funds 2015 £	Total funds 2015 £	<i>Total funds 2014 £</i>
Rental income	41,600	41,600	41,600
Bank interest receivable	6,314	6,314	6,555
	47,914	47,914	48,155

In 2014, of the total investment income, £48,155 was to unrestricted funds and £Nil was to restricted funds.

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2015 £	Total funds 2015 £	<i>Total funds 2014 £</i>
Communal Levies	1,215,834	1,215,834	851,680
Publications Income	16,497	16,497	16,831
Membership fees	41,255	41,255	48,538
Other income	19,054	19,054	17,442
	1,292,640	1,292,640	934,491

In 2014, of the total income from charitable activities, £934,491 was to unrestricted funds and £Nil was to restricted funds.

UNION OF ORTHODOX HEBREW CONGREGATIONS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds 2015 £	Total funds 2015 £	<i>Total funds 2014 £</i>
Charitable activities	1,381,705	1,381,705	<i>1,101,952</i>

In 2014, of the total charitable activities , £1,101,952 was expenditure from unrestricted funds and £ *NIL* was expenditure from restricted funds.

6. ANALYSIS OF GRANTS

	Grants to Institutions 2015 £	Grants to Individuals 2015 £	Total 2015 £	<i>Total 2014 £</i>
Grants - Charitable activities	664,219	48,000	712,219	<i>448,759</i>

Institutional grants are made to institutions which share the same objectives and ethos as the Charity and contribute to further communal development. Significant funds have been provided to enhance the standard of Mikva'os in London.

Grants to individuals consist of grants mad to needy families to help with expenditure at Jewish Festivals.

A full list of institutions receiving grants can be obtained by writing to the charity's auditors.

7. DIRECT COSTS

	Charitable activities £	Total 2015 £	<i>Total 2014 £</i>
Union and Shamos costs	117,530	117,530	<i>166,585</i>
Burial Society	18,677	18,677	<i>19,390</i>
Premises and travel costs	24,085	24,085	<i>29,639</i>
Publication, printing and brochure costs	47,502	47,502	<i>32,395</i>
Wages and salaries	299,350	299,350	<i>288,137</i>
National insurance	21,330	21,330	<i>19,008</i>
Pension cost	1,900	1,900	<i>2,700</i>
Depreciation	10,526	10,526	<i>11,906</i>
	540,900	540,900	<i>569,760</i>

UNION OF ORTHODOX HEBREW CONGREGATIONS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

8. SUPPORT COSTS

	Governance costs £	Charitable activitie £	Total 2015 £	Total 2014 £
Premises and travel costs	-	48,366	48,366	46,274
Telephone	-	1,744	1,744	2,269
Bank charges and foreign exchange loss	-	3,398	3,398	2,428
Other costs	-	835	835	2,303
Legal and professional fees	-	71,112	71,112	22,831
Auditors remuneration	6,422	-	6,422	6,442
Accountancy	768	-	768	2,080
Postage and stationery	-	3,131	3,131	7,328
	<u>7,190</u>	<u>128,586</u>	<u>135,776</u>	<u>91,955</u>

9. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff costs 2015 £	Depreciation 2015 £	Other costs 2015 £	Total 2015 £	Total 2014 £
Charitable activities	322,580	10,526	1,048,599	1,381,705	1,101,952
Expenditure on governance	-	-	7,190	7,190	8,522
	<u>322,580</u>	<u>10,526</u>	<u>1,055,789</u>	<u>1,388,895</u>	<u>1,110,474</u>

10. NET INCOMING RESOURCES/(RESOURCES EXPENDED)

This is stated after charging:

	2015 £	2014 £
Depreciation of tangible fixed assets: - owned by the charity	<u>10,527</u>	<u>11,904</u>

During the year, no Trustees received any remuneration (2014 - £NIL).
During the year, no Trustees received any benefits in kind (2014 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2014 - £NIL).

11. AUDITORS' REMUNERATION

The Auditor's remuneration amounts to an Audit fee of £6,422 (2014: £6,422) and other services of £768 (2014: £2,080).

UNION OF ORTHODOX HEBREW CONGREGATIONS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

12. STAFF COSTS

Staff costs were as follows:

	2015 £	2014 £
Wages and salaries	299,350	288,137
Social security costs	21,330	19,008
Other pension costs	1,900	2,700
	<u>322,580</u>	<u>309,845</u>

The average number of persons employed by the charity during the year was as follows:

	2015 No.	2014 No.
Number of administrative staff	22	20
Number of management staff	1	1
	<u>23</u>	<u>21</u>

Average headcount expressed as a full time equivalent:

	2015 No.	2014 No.
	20	20

No employee received remuneration amounting to more than £60,000 in either year.

13. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Fixtures & fittings £	Total £
Cost				
At 1 January 2015 and 31 December 2015	416,991	38,500	38,816	494,307
Depreciation				
At 1 January 2015	45,320	26,568	33,809	105,697
Charge for the year	6,340	2,983	1,204	10,527
At 31 December 2015	51,660	29,551	35,013	116,224
Net book value				
At 31 December 2015	365,331	8,949	3,803	378,083
At 31 December 2014	371,671	11,932	5,007	388,610

UNION OF ORTHODOX HEBREW CONGREGATIONS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

14. DEBTORS

	2015 £	2014 £
Trade debtors	192,480	151,571
Other debtors	1,139,661	1,004,993
Prepayments and accrued income	3,750	203,667
	1,335,891	1,360,231

15. CREDITORS: Amounts falling due within one year

	2015 £	2014 £
Other taxation and social security	6,155	-
Other creditors	441,406	373,358
Accruals and deferred income	45,814	67,177
	493,375	440,535

16. SUMMARY OF FUNDS

	Brought Forward £	Income £	Expenditure £	Carried Forward £
General funds	1,747,682	1,631,370	(1,388,895)	1,990,157
	1,747,682	1,631,370	(1,388,895)	1,990,157

**17. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW
FROM OPERATING ACTIVITIES**

	2015 £	2014 £
Net income for the year (as per Statement of financial activities)	242,475	49,149
Adjustment for:		
Depreciation charges	10,526	11,906
Decrease/(increase) in debtors	24,340	(80,918)
Increase in creditors	52,841	14,490
Net cash provided by/(used in) operating activities	330,182	(5,373)

UNION OF ORTHODOX HEBREW CONGREGATIONS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

18. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2015	<i>2014</i>
	£	£
Cash in hand	769,558	<i>439,376</i>
Total	769,558	<i>439,376</i>

19. PENSION COMMITMENTS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,900 (2014 - £2,700).

20. FIRST TIME ADOPTION OF FRS 102

It is the first year that the charity has presented its financial statements under SORP 2015 and FRS 102. The following disclosures are required in the year of transition. The last financial statements prepared under previous UK GAAP were for the year ended 31 December 2014 and the date of transition to FRS 102 and SORP 2015 was therefore 1 January 2014.

The policies applied under the charity's previous accounting framework are not materially different to FRS 102 and have not impacted on funds or net income/expenditure.