

The United Synagogue Trustees' Report and Annual Accounts

For the year ended 31 December 2017



Highlights during the year

- ❖ New President and Board of Trustees elected in July 2017
- ❖ 3 previously Affiliated Synagogues and 1 new community became Full Member Synagogues taking the total to 56
- ❖ Membership of Full Member Synagogues increased by 568 to 38,837
- ❖ Surplus from operational activities of £74,000
- ❖ After receipt of donated property assets, donations restricted for capital projects and disposal of fixed assets, total charitable reserves increased by £15.3m
- ❖ Buildings and burial grounds of Bushey Cemetery extension completed
- ❖ Construction of new Synagogue and community building at South Hampstead commenced
- ❖ Scopus Jewish Educational Trust, Foundation Body for 3 Jewish primary schools, came under the control of the United Synagogue
- ❖ Over 300 communal programmes run for ShabbatUK
- ❖ £1.7m of funding secured from the Heritage Lottery Fund to develop Willesden Cemetery 'House of Life' project
- ❖ Facilitated 3 new Eruvim in Bushey, Pinner and the North West London extension

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UNITED SYNAGOGUE ANNUAL ACCOUNTS - Year ended 31 December 2017

Charity registration number 242552

BOARD OF TRUSTEES

	July 2014 – 10 July 2017	from 10 July 2017
President	Stephen Pack	Michael Goldstein ³
Vice-President(s)	Russell Kett Leonie Lewis	Leonie Lewis ² Fleurise Lewis ³
Treasurer	Brian Markeson	Maxwell Nisner ³
Other Trustees	Stephen Fenton Stephen Goldman ¹ Claire Lemer Doreen Samuels Jacqui Zinkin	Andrew Eder ² Claire Lemer ³ Doreen Samuels ² Barry Shaw ² Saul Taylor ³

¹ resigned 9 May 2017² serving 2 year term³ serving 4 year term

Committee Chairs/Lead Advisors

Audit Review	Andrew Mainz (appointed July 2017) Maxwell Nisner (resigned July 2017)
Burial	Doreen Samuels (appointed July 2017) Brian Markeson (resigned July 2017)
Investment	Maxwell Nisner (appointed July 2017) Brian Markeson (resigned July 2017)
Property	Peter Zinkin
Rabbinical Council	Rabbi Nicky Liss
Remuneration	Maxwell Nisner (appointed July 2017) Stephen Fenton (resigned July 2017)

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

Chief Rabbi Ephraim Mirvis

DayanimDayan Menachem Gelley (Rosh Beth Din)
Dayan Yonason Abraham
Dayan Shmuel Simons
Dayan Ivan Binstock (part-time)**Key Executives**

Chief Executive

Steven Wilson

Director of Development

Alan Aziz (appointed January 2017, resigned
May 2018)

Director of Jewish Living

David Collins

Kashrut Director

Rabbi Jeremy Conway

Director of External & Legal Services

David Frei

Chief Executive, Office of the Chief Rabbi

Ari Jesner

Community Services Director

David Kaplan

Director of Human Resources

Vickie Lampkin (appointed September 2017)

Operations & Finance Director

Richard Taylor

Property Director

Lali Virdee

Executive Offices305 Ballards Lane
London N12 8GB
Tel: 020 8343 8989
Website: www.theus.org.uk**Custodian Trustee****(holds title to 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**Bond Dickinson LLP
4 More London Riverside
London SE1 2AU**Statutory Auditor**Crowe Clark Whitehill LLP
St Bride's House
10 Salisbury Square
London EC4Y 8EH

Trustees' Annual Report For the Year Ended 31 December 2017

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 are considering 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 Council of the US (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, and those who served during the period under review, are shown on page 2.

Trustees must have prior experience of serving on the Board of Management 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 Board of Management does not apply to co-opted Trustees.

Induction of Trustees builds on the wide knowledge and familiarity with the Charity, which has been previously gained at a local and sub-committee 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 provides 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 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 Review Committee
- c) to consent to proposed 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

The Council is elected every three years by members of the Boards of Management of local synagogues. 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 the 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 the Chief Executive.

- The Operations and Finance Director is responsible for the central support services including Finance and Information Technology
- The Community Services Director is responsible for the Community Division and Burial
- The Director of Jewish Living 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 Director of Development is responsible for coordinating and oversight of the key fundraising activities of the Charity
- The director of Human Resources is responsible for all employment related matters and payroll

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's Board of Management, 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.

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 and Boards of Management 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. 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, and the Wardens (who are part of the team of

local Honorary Officers) under the overall guidance of the Chief Rabbi. 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 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, which are then granted to that charity. The remaining contributions and other donations received are retained and administered locally, according to US rules, in order to run 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.

Following approval by the US Council, the following became Full Member Synagogues during the year:

- Ruislip & District Synagogue (previously an affiliate member) was admitted as a Full Constituent Member Synagogue on 20 March 2017
- Kingston & Surbiton District Synagogue (previously an affiliate member) was admitted as a Full Constituent Member Synagogue on 10 July 2017
- Magen Avot (a new community in Hendon) was admitted as a Full Constituent Member Synagogue on 10 July 2017
- Welwyn Garden Synagogue (previously an affiliate member) was admitted as a Full Constituent Member Synagogue on 11 September 2017

Following approval by the US Council, the following changes were made after the year end:

- Mill Hill East Jewish Community (a new community) was admitted as a Full Constituent Member Synagogue on 19 March 2018
- The New Synagogue was discontinued as a place of worship on 19 March 2018

As at 31 December 2017 and the date of this report, the US had 56 Full Constituent Member Synagogues.

Affiliate and Associate Synagogues

These are synagogues which are constitutionally one-step 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, as varied by the Affiliate Scheme and Associate Scheme, and pay an annual fee to the Charity.

As referred to above, three Affiliate Synagogues became Full member Synagogues during the year. As at 31 December 2017, there remained 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. In January 2017 the US took over the responsibility of the Scopus Jewish Educational Trust which remains the foundation body for three Jewish Primary Schools.

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

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 highlighted within the organisation's risk register, and has regularly reported progress to the Audit Review Committee 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 was compiled in 2012 with the aim of producing a more focused and streamlined document to be actively 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 where 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.

Fund-raising

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

Approach

Almost all of the fund raising activities that the Charity engages in are directly with its members. Funds are raised through the collection of membership subscriptions, appeals to fund local communal activities and appeals for specific local projects. Additional appeals are made periodically throughout the year for matters such as security and to support carefully selected third party charities.

Voluntary Scheme for Regulating Fund-raising

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 professionals. 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 administrative centre did not receive any complaints about its fund raising activities this year.

Protection of Vulnerable People

Each Member Synagogue requests membership subscriptions 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 they will receive one further communication from the professional team to identify the reasons they have resigned their membership.

Vision, Aims and Objectives

The US' mission is to engage members with mainstream orthodox Jewish living, learning and caring. Our 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
- Visitation programme for individuals in hospitals and prisons

Strategic Review

During the course of 2014, the US engaged in a comprehensive strategic review, led by Marc Meyer the then Chair of Hendon Synagogue. During the course of the review over 5,000 members responded to a survey and over 100 interviews were conducted. 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".

The strategic review listed 40 recommendations. Since publication, substantial progress (summarised below) has been made on over 80% of the recommendations. Further details on many of these matters are provided within this report.

- *Invest in growing Jewish areas across the UK*
 - Established the Communities of Potential (COP) Board to track Jewish growth, research opportunities and fund and nurture emerging communities
 - Supported the development of Ahavas Yisrael in Edgware and the new Mill Hill East Jewish Community
 - Employed a fieldworker in Hackney to develop Jewish life in the Victoria Park area
 - Employed a community development Rabbinic couple for Welwyn Garden City and Hatfield who will embark on a programme of outreach and community-building in the area
 - Awarded Community Development Fund grants to 12 US communities to facilitate innovative projects
- *Reconfigure US properties as regional 'Jewish Destinations'*
 - Completion of building projects and supporting several communities embarking on or considering new capital projects
 - Communities undertaking new building projects are planning for spaces that are flexible, accessible and suited to use as community centres
- *Develop varied and exciting offerings*
 - Communities have been supported in developing creative, original and segmented programming ideas
 - More and more communities are enjoying Living and Learning's community Shabbatonim and heritage trips overseas and in the UK
 - 'Living and Learning' newly-produced publications and online resources have been designed to enrich lifecycle events and inspire meaningful prayer, learning and experiences
- *Prioritise engagement with youth in their communities*
 - Tribe report 'Engaging the Next Generation' was commissioned and published. With a mission to create a future for our communities through engaging, educating and inspiring the next generation, the report defined clear objectives for Tribe's future work
 - Tribe's share of the summer programme 'market' has increased to its highest ever level
 - Understanding the need to bring its schools and synagogues closer to each other, Tribe staff and communal Rabbis and Rebbetzins have been running increasing numbers of informal education programmes in US schools
 - The commitment to Jewish schools has grown with three Scopus schools joining the US family of schools
 - An expanded 'Young US' offering is in place for those aged 21-35 including Minyan on the Move, regular Friday night dinners, social events and Cholent Fest
- *Develop exceptional Rabbis*
 - A Rabbinic Careers Panel was established and has been working with stakeholders to address the challenges relating to rabbinic recruitment, development and conditions

- The panel is currently addressing the issues of rabbinic salaries, housing and benefits and the long term financial security of rabbinic families
- A new Rabbinic Induction process has been introduced, the rabbinic recruitment process has been updated and initiatives related to development are scheduled to be rolled out over the next 12 months
- A year-long Rabbinic fellowship programme has been piloted
- *Attract strong lay and professional leadership*
 - The inaugural Inspired Jewish Leadership conference was held in July 2016 for current and future community leaders as the launchpad for a broad and ongoing programme of support for HOs and lay leaders.
 - The rolling programme includes small targeted conferences, seminars and a mentoring programme for chairs
- *Improve the member experience at important formal touch points, including:*
 - Initiatives relating to new members and welcoming have been introduced
 - Marriage authorisation and connecting couples to their communities
 - Formal and informal communications to members has been improved including a redesign and rewrite of the membership subscription request
- *Codify and share best practice in community building*
 - 'Think Tank' emails share best practice and with follow-up support provided by team
 - Annual regional forums, HO meetings and consultations encourage sharing of ideas and networking
- *Represent the community's voice in society*
 - The US is now a regular contributor to mainstream media and is increasingly sought out as a commentator on faith matters
- *Continue to provide best-in-class religious infrastructure*
 - KLBD launched free supervision for functions for up to 175 people that are held in US Shuls
- *Governance*
 - The US Council approved changes in its Statutes to introduce rolling elections to the Trustee body
 - A US Council working group has embarked on a review of local governance by-laws and structures
- *Address interaction between local synagogues and the US' central office*
 - A transparent payover (SCC) model was introduced in 2017
 - An online dashboard has been introduced to support administration, pastoral work and strategic planning
 - Chairs now have access to our K2 membership database
 - Communities are offered better access marketing support including building a communications plan, using design and e-newsletter software, and social media training

Significant Activities and Achievements

Office of the Chief Rabbi (“OCR”)

During 2017 the Chief Rabbi and his office have continued to focus on community development, education and social responsibility. This was a year in which he not only continued with the enormous breadth of work undertaken in previous years but he also developed and expanded his work yet further in order to deliver on his vision of a more committed, more knowledgeable and more responsible Jewish community. The following sets out highlights of the OCR's activities during 2017.

○ Centre for Rabbinic Excellence (“CRE”)

2017 saw the Centre for Rabbinic Excellence rebrand as the Centre for Community Excellence, in recognition of the broad impact the Centre was having across communities. Since its launch in 2014, the CCE has facilitated the gradual transformation of Jewish communities into real powerhouses of religious, educational and cultural excellence. It has now evolved into an invaluable hub for sharing best practice, sourcing creative ideas for programming and events and accessing funding that can transform innovative concepts into reality. Across the UK, communities large and small have made use of the CCE's resources to enhance Jewish communal life, with well over 150 programmes and events receiving funding and support in 2017.

In parallel to this, the CCE continued to develop various initiatives designed to reinvigorate community life. The Chief Rabbi's Etz Chaim Project, Twinning initiatives, Rabbis for Communities, the Investing in Rebbetzens series as well as the Chief Rabbi's many visits to communities all served to enhance and strengthen communal life across the UK.

○ Social responsibility

In 2016, the Chief Rabbi launched the ground breaking 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 the first year, the students travelled to Mumbai, India. In 2017 students visited Ghana to meet with individuals and organisations working in the field of development and did so within an Orthodox Jewish framework. Each of the participants now acts as an ambassador, raising the profile of the importance of development in Shuls and schools around the country and urging others to consider it a priority.

At the invitation of the Chief Rabbi, His Royal Highness The Prince of Wales, accompanied by Chief Rabbi Mirvis, visited Yavneh College. The theme was to show how the principles of Social Responsibility and community service are embedded into Jewish education.

○ UK Holocaust Memorial Foundation

The Chief Rabbi continues to play a leading and influential role in the UK's Holocaust Memorial Foundation as a source of high level counsel as the leading representative from

the Jewish community. This is in order to ensure appropriate and effective commemoration of the Holocaust and which builds on the ongoing work of organisations across the sector. In 2017 the successful design for this memorial was chosen with the Chief Rabbi sitting on the jury which selected the winning design.

- **Interfaith**

The Chief Rabbi's close personal relationship with the leaders of other faith communities was evident in 2017 at a number of events including accompanying the Archbishop of Canterbury on his visit to Israel. During the visit, the Chief Rabbi introduced the Archbishop to the Israeli Chief Rabbis. The meeting also included re-launching the Anglican-Jewish Commission, a dialogue between the Israeli Chief Rabbinate and its representatives and figures from Lambeth Palace.

Following the terrorist attack at Westminster in March, our office immediately arranged a joint visit by the Chief Rabbi, the Archbishop of Canterbury, Cardinal Nichols, and Muslim clerics at the site of the attack.

The Chief Rabbi held an Iftar to break the Ramadan fast in his home in the context of The Great Get Together in which he encouraged Jewish communities to participate.

- **ShabbatUK**

Once again, ShabbatUK was a great success benefitting from a dedicated professional team coordinating the activity around the country. More than 12,000 people made challah at 80 events around the country. More than 1,500 volunteers and fifty communal organisations played their part in putting on in excess of 300 programmes around the country to create the most exciting and inspiring ShabbatUK yet. In 2017, ShabbatUK focused more closely on schools and community programmes with excellent feedback about the increased level of direct engagement Shabbat UK has generated.

Community Services Division

One of the primary functions of the Community Services Division ("CSD") is to ensure that the organisation provides a consistently high level of service to its members and the Synagogues.

- **Community**

During 2017, the CSD has provided ongoing professional assistance to communities and its leadership whenever required. It played a key role in the recruitment of new Rabbis and Assistant Rabbis for various US communities. The CSD supported Rabbinic recruitment, in partnership with the Office of the Chief Rabbi, for Hampstead Garden Suburb, Kingston, Surbiton & District and Redbridge.

The CSD are at the heart of enabling new communities to join the US and, in 2017, a new community called Magen Avot, joined the US as a full member community. The CSD was

instrumental in paving the way for 3 previously Affiliated Synagogues to become Full Member Synagogues during the last 18 months.

During the year, in close liaison with the Office of the Chief Rabbi, it had constructive discussions with a number of UK regional communities to explore the potential for them joining the US.

The US' member synagogues are constantly striving to provide a healthy mixture of educational, social and cultural programming for their members, as well as the significant efforts required to run the Shabbat morning services, ensuring that there is always something for everyone.

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. It also looks after and maintains fourteen Jewish cemeteries across the country to ensure all applicable health and safety requirements and standards are met.

The US Burial Society has over 70 members of staff who are committed to ensuring that US members are treated with sensitivity and compassion and given the best possible service.

During 2017, the US Burial Society has been involved in a number of projects, the largest of which is the £8m extension to the existing Bushey Cemetery, incorporating two new prayer halls, a mortuary, administrative offices and visitor facilities. Initial building work commenced in August 2015 and the new extension, which was consecrated in May 2017 by the Chief Rabbi and Dayan Gelley, is scheduled to become operational in 2018. Reservations in our section in the Eretz HaChaim cemetery in Israel have proved popular and consequently a further 30 plots were purchased for the benefit of US members.

US Heritage Committee and the Willesden Cemetery Heritage Project

The US has developed a series of feasibility studies regarding the organisation's buildings, historic cemeteries and Judaica and has a team of staff and specialist consultants to conserve Willesden Cemetery and turn it into a heritage attraction. This initial phase was funded by a grant of £0.3m from the Heritage Lottery Fund ("HLF"). A Round 2 submission was made to the HLF in 2017 to secure further funding of £1.7m which will be required to deliver the project. The plans will cover the restoration of landscaping and conservation of a proportion of graves, and the adaption of the historic buildings into an accessible visitor centre and exhibition space. Jewish and other communities will be engaged in learning, volunteering and training activities. The HLF have reported that this submission has been successful and the project has 3 years from 2018 to be completed.

During the year, a US Heritage Committee met in regard to overseeing the preservation of our Heritage and Judaica. As a result, a project was initiated to create electronic copies of many archived records including Marriage Authorisations from 1880 to the present date to ensure they are protected and accessible for future generations.

P'eir

P'eir (Promoting Excellence in Rabbis) works closely with the US Centre and with the Rabbinical Council of the United Synagogue (RCUS). It exists to support Rabbis and Rebbetzins at various levels – professionally, pastorally and socially. P'eir's executive team comprises Rabbi M S Ginsbury (director), Rabbi Dr J S Shindler (programmes director), Mrs J Markovic (Rebbetzins' programme co-ordinator) and Ms J Rose (administrator).

P'eir provides US Rabbis with a comprehensive online Rabbinic resource library, in partnership with the US Living & Learning department. In addition to devising and delivering professional development days for the Rabbinate, it also organises periodic meetings and forums for Rabbinic 'affinity groups'.

Highlights of P'eir's programming during 2017 included:

- A Rebbetzins' Bat Mitzvah Foundation programme
- A Professional development day titled 'Psycho Education Course on Emotional Health' presented by Jonathan Dove and Dr Yona Lewin for Rabbis and Rebbetzins
- 'Domestic Abuse In the Jewish Community' training day for Rabbis and Rebbetzins

P'eir continues to promote and expand its professional 'review and goal setting programme' for Rabbis, in co-operation with the US' HR department. More Rabbis and community leaders have engaged with this process over the past year and we hope to reach out to more communities in 2018.

Jewish Living

This 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.

o Tribe

Tribe, the US' programme for children and young people, provides a whole range of summer programmes in the UK, Europe, and Israel for school years 5 to 12. In the summer of 2017 we launched the Tribe Ghana Summer Experience where Tribe, together with Tzedek, provided an educational and volunteering experience for 17-18 year olds. The trip received glowing feedback and because of such, we are delighted to be running the Ghana experience once again in the summer of 2018. Other initiatives include summer and half term outings for school years 4 - 6, Shabbatonim, weekends away in Jewish primary schools, informal education sessions such as 'Kosher Apprentice', 'Lunch and Learn' and assembly programmes at Jewish secondary schools and informal education sessions in non-Jewish schools with Jewish children.

We continue to engage with members over school age both through the 'Learn 2 Lead' programme for those on their Gap Year in Israel and by actively helping individuals whilst

at university, through Campus Ambassadors who run a wide-range of events for students to help keep their connection to the community.

Tribe has arranged the 'Learn 2 Lead' trips to Jerusalem and Poland in 2017 for school years 10 - 12. Due to the success of these programmes we are expanding our suite of 'Learn 2 Lead' programmes, with a summer trip to New York in 2018 for school year 10. Our 'Learn 2 Lead' trips help students learn about their heritage and engage with their peers, as well as being encouraged to get involved in their local community. During the year Tribe also ran a conference entitled 'Engage' which brought together youth professionals for a residential training conference.

Tribe supports communities by promoting Chedarim with specifically created curricula and resources to teach and inspire about Jewish life. It also provides support to the governing bodies of US schools.

Many of the Tribe activities are only made possible by the very generous support of over 100 volunteers, mainly assuming leadership roles on summer programmes.

Tribe continues to support the work of Youth Directors in our local communities. This includes our annual residential conference for youth directors.

○ **Young US**

Young US has continued to develop over the last year with an additional 200 Tribe Community Membership ("TCM") members. US Friday Night Dinners have continued to be strong with around 1,000 young professionals attending in 2017, and the development of Minyan on the Move, which has seen a Shabbat morning service take place on 7 occasions in different locations. During 2017, it partnered with 'Birthright' to offer free trips to Israel with around 130 young people benefiting from this programme, and with 'March of The Living' with over 20 Young Professionals attending. We continued to run a residential Shabbaton with approximately 70 people attending. Over the coming year, Young US plans to grow TCM membership even further and increase the range of events offered for members, to include social events, an international Shabbaton and social action projects.

○ **Living & Learning**

US Living and learning focuses on publications, community programming, Shabbatonim, heritage tours and general community assistance to help US communities flourish at a local level.

The department leads the Rabbinic Intern programme which in 2017 brought a number of young Rabbinic couples from Israel and the USA to enhance US synagogues' High Holy Days services and programmes. It has also expanded the provision for Shavuot. In addition, it assists communities with Rabbinic and Judaica support.

Living & Learning, with Koren Publishers, produced the 'From Exile Towards Redemption' Machzor, printed in 2017. Copies have been made available for US communities and are also

available to purchase. Living & Learning have also launched the 'TFNIS' (Turn Friday Night Into Shabbat) website.

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 has also expanded and Living & Learning was involved in the 'Inspired Jewish Leadership' Conference in July 2017.

o **US Chesed**

The role of the US Chesed department is to inspire and co-ordinate volunteers to support both US members and the wider community in which we live through a comprehensive range of welfare activities and projects.

The Community Cares element of this programme is managed by the individual synagogues with over 50 synagogues and 500 volunteers participating. These local activities are supported from the Centre by providing training for volunteers, advice, guidance, information and networking opportunities to share best practice. The 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 2017, 70 people attended US Chesed's second Community Cares Conference, with topics on offer including: supporting families impacted by drugs and alcohol; understanding domestic abuse in the community; the community response to bereavement; making shul inclusive; as well an opportunity for networking with other communities.

At Pesach, using funds raised through the US Chesed Pesach Appeal, well over 600 families from 42 communities were helped with the costs of keeping a kosher Pesach. At Rosh Hashanah, volunteers from 48 communities presented 1,400 honey cakes and Rosh Hashanah cards to members who were unwell, isolated, recently bereaved or elderly.

The Chesed Bursary Fund provided bursaries in excess of £9,300 enabling 20 young people to either go on the Tribe Israel Tour or to attend Tribe summer camps.

US Chesed also promoted a number of social responsibility projects which included:

- Blood donor sessions at 3 synagogues
- Joint project with 'Gift', collecting mishloach manot to distribute to families in need
- Promotion of Separated Child Foundation and the Chipping Barnet Food Bank to communities and staff for Mitzvah Day 2017
- 2 Paediatric First Aid Courses
- Promotion of cookery sessions in conjunction with 'Tikkun' over the December holiday period together. The food was delivered to Barnet Winter shelter homelessness scheme, Rhythms of Life and Solace Women's Aid as well as to some US members.

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.

o **Schools**

Over the course of the year, the United Synagogue has again been actively engaged in governance matters related to the schools within our family. We now have ten under our umbrella, having enlarged our network to incorporate those previously under the umbrella of the Scopus Jewish Education Trust. We have spent time meeting -and building relationships with- head teachers and Chairs of Governors, as well as supporting their desire to create a Multi Academy Trust (MAT).

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 organisation, ensuring that we take robust steps to safeguard our communities, focussing 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. We have appointed local Community Safeguarding Coordinators at synagogue level. They report any concerns into our central safeguarding team which meets regularly, headed by Joanne Greenaway. Any concerns that need to be escalated are then referred to the local authorities.

We also gather information on a rolling basis as to communal volunteers and staff who come into contact with children, including those working in our cheders, camps, nurseries, children services and youth programming department. We ensure they have completed training, reviewed our relevant policies and where necessary have undergone a DBS check. We have a dedicated Child Protection Coordinator who collects and maintains this information and ensures that these systems are implemented. Volunteers in our Community Cares team also come into contact with vulnerable adults and are trained and obtain the necessary DBS checks through US Chesed. DBS checks are completed electronically through the GBG online system. Training is rolled out at different levels to different groups across the organisation, including at the basic level, by way of a video produced in house. For those working directly with children or in our central team, we work with Education Child Protection Ltd who provide us with regular training. We have reviewed and extended our suite of policies in this area to include transparent policy as to how we deal with any sex offenders wishing to return to our communities and how we deal with photography of children at synagogue events.

We have also been called upon to advise and share best practice in this area with other communal bodies.

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.

Kashrut Division

The activities of the Kashrut division 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.

o Certification and Licensing

The Kashrut division continues to produce annual publications “The Really Jewish Food Guide” and the “Nosh Guide”. It now licenses 153 establishments. There is a growing online and social media presence with over 7,600 Facebook members (a 13% increase on last year) and 3,250 Twitter followers (5% increase).

Use of the product search site *isitkosher.uk* increased by 65% in 2017 with over 526,000 page views, which together with views of the KLBD website *kosher.org.uk* of 332,000 page views gives an overall growth of 20%.

In May 2017, the United Synagogue implemented a Kashrut Fee Subsidy scheme designed to encourage kosher functions and utilise United Synagogue venues. The scheme provides that for functions up to 175 people there is no kashrut fee levied for supervision provided on the day of the function. It is estimated that this has resulted in approximately 50 extra functions taking place in US premises in the 8 months since the scheme was introduced.

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 numerous telephone calls every week in addition to many 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. 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 as well as Bushey and Pinner and the North West London Extension which went live in 2017 and early 2018. Other Eruvim include Brondesbury Park, Westminster and Camden stand close to completion and may go live during 2018.

Development (including Fundraising)

There has been an increase in resources generated for the US this year. The major appeals (Kol Nidre, Welfare and Security) all exceeded their budgeted income targets. There has also been success in progressing towards meeting the matched funding target required by the Heritage Lottery Fund in order to release its grant to develop Willesden Cemetery. Throughout the year there have been a series of events to build our donor base and generate income. In May 2017, the US held its first fundraising dinner in the last 10 years.

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 outstanding. The central team has continued to offer support to these initiatives, working well with a wide range of dedicated local volunteers.

Administrative and Support Services to Communities

Property

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

o Major Capital Projects

- Works were completed on the new section of Bushey Cemetery and the burial grounds were consecrated by the Chief Rabbi in May 2017.
- The Synagogue building at South Hampstead was demolished in January 2017 after which construction commenced for a new Synagogue and community centre. It is anticipated that the building will be completed by early 2019.
- Works for an extension and refurbishment to the Hadley Wood Synagogue commenced in November 2017
- Works to fully refurbish the Borehamwood Mikvah commenced in November 2017

At the year end, the Property team was at various stages of discussion with a number of communities exploring possible future projects. These include the demolition and rebuild of Brondesbury Park Synagogue which commenced in May 2018.

o Assets Acquired Gifted to the Charity

- In January 2017, the freehold land and buildings of the South Hampstead Synagogue were gifted to the US by the South Hampstead Charitable Trust in order that the demolition and rebuild referred to above could proceed. The fair value attributed to this freehold is £1m.
- On acceptance as Full Member Synagogues, the fixed assets, comprising 3 Synagogue buildings and 2 residential properties, of the 3 former Affiliated Synagogues were gifted to the US (see page 7 above). The fair values attributed to these assets is £3.7m
- The fair value attributed to the Freehold assets of The Scopus Educational Trust is £1.3m

o Asset Disposals

- During the year, the US sold the buildings of the previously closed Affiliated Synagogues of Harold Hill and Barking & Beacontree realising a profit of £1m
- Surplus land adjoining the South London Synagogue was disposed of during the year realising a profit of £300k.

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, 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, safe working systems and practices continues with no significant issues identified.

Marketing and PR

The department has worked to support all parts of the US in promoting their activity proactively. Reactively, the many issues that arise throughout the year which attract media attention have been handled to ensure that the Charity's reputation is best represented at all times. Such issues range from individual 'human interest' stories concerning members and / or employees, to corporate governance and policy matters, for example relating to Kashrut and Burial. The strategy of mixed-media responses continues to reach a wide audience via the US website, the online You & US member newsletter and social media channels. This year has seen the continuing success of the Orthodox Jewish Voice project which has delivered extensive media exposure far beyond the confines of the Jewish Community.

Hundreds of items of marketing collateral have been produced both for local community and central organisational use. The variety of materials produced is extensive, ranging from business cards at one end of the scale to signage at the Bushey New Cemetery at the other. Running through all of these items is a carefully thought through branding approach which harmonises the many activities that make up the work of Tribe, Young US and the US. Also worthy of mention is the growth of use of the US Events System. The Marketing team has been responsible for training and supporting the use of this system throughout local communities. Take up has been extensive and the system now provides an invaluable tool in the support of local member engagement whilst at the same time reducing the administrative burden.

Human Resources ("HR")

We are delighted to have appointed Vickie Lampkin as our HR director in September 2017. The HR function enables the Charity to maximise the contribution of people to the delivery of its goals by helping build the people strategy, providing the framework of policies and procedures related to the employment of staff and 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, serve its members and the wider Jewish community.

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 are many areas of focus for HR over the coming 12 months. One of the key areas include the general improvement of service provided to our stakeholders through the continuation of training and development of staff, lay leaders and volunteers throughout the organisation. This will be achieved by identifying a more robust learning and development strategy that aims to take a rounded approach in providing the necessary tools required for successful completion of job roles.

There will also be a more coherent and joined up approach to supporting our Rabbonim both in terms of general leadership development and performance/conduct management. In conjunction with the Rabbinic steering group and P'eir, the HR department will be focused on the implementation of Rabbinic Supervision and Mentoring programmes.

Employee welfare is high on the list of HR priorities and as such a full review of compensation, benefits, emotional and physical wellbeing is being carried out and an action plan created to be implemented in 2018.

Information Technology (“IT”)

The IT department provides technical support for all central US departments as well as the majority of the organisation's member synagogues. Part of their remit is to ensure all departments have fit for purpose robust technology that supports them in their day-to-day operations.

The IT department also coordinates and manages all software used across the organisation including off-the-shelf products and bespoke developments including the US Intranet.

During 2017, the IT Department was involved with a large number of projects as well as focusing on the rising threat of online data security and new General data Protection Regulation ('GDPR') legislation, including:

- Significant system and process updates to gain compliance with new upcoming GDPR regulations
- Data security updates to its web based intranet systems (additional high levels of encryption, enhanced penetration testing processes, etc)
- Security updates to its internal IT infrastructure to combat dangerous cyber threats such as ransomware.
- Security updates to its email systems to defend the organisation from spear-phishing, impersonation attacks, malicious URLs and other targeted email attacks.
- Further enhancements to its Data Loss Prevention services and software.
- IT infrastructure build of New Bushey cemetery using cloud based infrastructure.
- Significant Software Developments have included:
 - Construction of a new online Marriage workflow system
 - Get management system

- Streamlining of the Gift Aid workflow
- Enhanced Synagogue invoice process
- Marriage Authorisation System, collating hundreds of thousands of marriages spanning over 150 years

For 2018, the IT Department are focussing heavily on data security and GDPR compliance, introducing new systems, functionality and processes to enhance the end user experience and to protect the organisation's data from external threats.

Finance Department

The Finance Department is responsible for maintaining financial records and 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 related 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 communal contribution received from local communities referred to above. These funds are used to effectively 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 related income and expenditure associated with the above is shown under unrestricted funds.

The “contribution model” which is in place in respect of the communal contribution (“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 new calculation, a transitional arrangement has been put in place which provides an annual maximum of £3k 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 £116.1m (2016 - £100.8m). The year to 31 December 2017 showed an increase in unrestricted reserves of £2.2m to £27.0m (2016: £24.9m) predominately due to profit on disposal of fixed assets and bringing into reserves the assets of the Scopus Jewish Educational Trust. Restricted funds increased by £13.2m taking the year end total to £89.1m (2016: £75.9m). This material increase in reserves arises predominately from bringing in the assets of the Affiliated Synagogues at a value of £4.7m and donations of £8.0m received towards building projects. To provide a clearer understanding of the underlying operational performance during the year, a new 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 £74k (2016: £634k).

Unrestricted Funds

Apart from the contribution from member synagogues of £2.5m (£2.5m in 2016), 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 platform from which the US drives its central departments to deliver against the strategic aims of the organisation.

As can be seen in note 11 to the Annual Accounts, the range of services provided 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 our 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.

The Kashrut operation, after absorbing the costs of the Beth Din, showed a surplus before support costs of £0.8m in 2017 (2016: £0.7m).

Restricted Funds

These funds increased in the year by £13.2m from £75.9m to £89.1m. 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. However, in aggregate, communities have combined liquid funds of £10.1m (2016: £6.2m), of which £2.3m (2016: £1.9m) is held in locally administered bank accounts which are reported on and consolidated within the main Charity under the local funds initiative.

The increase in restricted reserves in the year can largely be attributed to the property assets gifted to the Charity together with donations received to help fund community capital projects.

In respect of the FES scheme performance in 2017, this restricted fund increased in the year by £0.6m, 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 £116.1m (2016: £100.8m) of which £27.0m (2016: £24.9m) was unrestricted. The total cash reserves of the Charity available at the year-end amounted to £13.2m (2016: £10.4m) of which £7.9m (2016: £6.5m) was unrestricted.

At 31 December 2017, the Charity had contracted capital commitments amounting to £9.6m (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 and for Rabbinic housing, 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. During 2017, the Charity contributed 1% of salaries, with a similar amount contributed by the employee. The Employer and Employee contributions increased in April 2017 to 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 delivered a return of 10.9% in 2017 against a target annual return of RPI + 4% pa over the long term (10 years +).

Whilst the US does not have its own specific ethical investment policy in place, we are aware that 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

Crowe Clark Whitehill have expressed their willingness to continue as auditors for the next financial year.

Volunteers

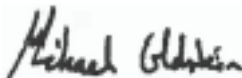
The US, like many charities, relies greatly on the continued efforts of dedicated volunteers and lay leaders across the whole range of its activities. Thanks are due to all volunteers including the Charity's Trustees. The US would have great difficulty achieving its objectives without their selfless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

The Trustees thank all of the lay leaders, Rabbis, volunteers and members of staff who have been involved in the continuing implementation of the Strategic Review recommendations.

The Trustees would also like to express their appreciation to the Chief Rabbi for his unstinting energy and commitment and to the Dayanim, Rabbonim and all of the US staff for their tireless efforts on behalf of the US.



Michael Goldstein – President

On behalf of the Board of Trustees
18 June 2018

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements 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 United Synagogue for the year ended 31 December 2017 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. The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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.

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 2017 and of the group's 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.

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.

Crowe Clark Whitehill LLP

Crowe Clark Whitehill LLP

Statutory Auditor

London

19 June 2018

Crowe Clark Whitehill 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 2017

	2017	2016
	Total funds	Total funds
	£'000	£'000
Operating Income:		
Donations and legacies	22,955	21,512
Charitable activities	8,764	8,834
Other income	7,463	6,920
Net gains on investments	<u>454</u>	<u>299</u>
Total Operating Income	39,636	37,565
Expenditure	<u>(39,562)</u>	<u>(36,931)</u>
Net operating surplus	74	634
Non-Operating Income:		
Donations towards capital projects	8,021	2,134
Donations of property assets	5,966	1,095
Net gain on disposal of tangible fixed assets	1,301	1,339
Net income for the year	<u>15,362</u>	<u>5,202</u>

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

	Note	Unrestricted funds £'000	Restricted funds £'000	Total 2017 £'000	Total 2016 £'000 (see note 39)
Income:					
Donations and legacies	2	4,650	18,305	22,955	21,512
Donations towards capital projects	2	-	8,021	8,021	2,134
Donations of property assets	2	1,266	4,700	5,966	1,095
Charitable activities	5	4,096	4,668	8,764	8,834
Other trading activities	6	5,205	1,240	6,445	5,823
Investments	7	57	785	842	911
Net gain on disposal of tangible fixed assets	8	1,099	202	1,301	1,339
Other	9	171	5	176	186
Total Income		16,544	37,926	54,470	41,834
Expenditure:					
Raising funds	10	(485)	-	(485)	(679)
Charitable activities	11	(11,841)	(20,579)	(32,420)	(31,688)
Trading activities	13	(3,515)	(1,263)	(4,778)	(4,144)
Other	14	(339)	(1,540)	(1,879)	(420)
Total Expenditure		(16,180)	(23,382)	(39,562)	(36,931)
Net income before gains / (losses) on investments		364	14,544	14,908	4,903
Net gains/ (losses) on investments	15	-	454	454	299
Net income for the year		364	14,998	15,362	5,202
Transfers between funds	16	1,800	(1,800)	-	-
Net movement in funds		2,164	13,198	15,362	5,202
Reconciliation of funds					
Total funds brought forward		24,873	75,878	100,751	95,549
Total funds carried forward		27,037	89,076	116,113	100,751

Restricted funds carried forward include £68,000 of endowment funds (2016: £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.

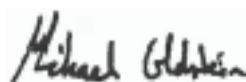
An analysis of operating income and expenditure is shown on page 33 of these financial statements

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

BALANCE SHEETS as at 31 December 2017

	Note	Charity		Group	
		2017 £'000	2016 £'000	2017 £'000	2016 £'000
Fixed Assets:					
Tangible assets	21	99,223	89,268	100,452	89,268
Investments	22	5,123	4,666	5,123	4,666
Total fixed Assets		<u>104,346</u>	<u>93,934</u>	<u>105,575</u>	<u>93,934</u>
Current Assets:					
Stocks	23	39	38	39	38
Debtors	24	3,115	1,975	2,938	2,059
Cash at Bank and in Hand	25	11,661	9,537	13,152	10,438
Total current Assets		<u>14,815</u>	<u>11,550</u>	<u>16,129</u>	<u>12,535</u>
Liabilities:					
Creditors: Amounts falling due within one year	26	(5,207)	(5,547)	(5,556)	(5,678)
Net Current Assets		<u>9,608</u>	<u>6,003</u>	<u>10,573</u>	<u>6,857</u>
Total assets less current liabilities		<u>113,954</u>	<u>99,937</u>	<u>116,148</u>	<u>100,791</u>
Provision for liabilities and charges	28	(35)	(40)	(35)	(40)
Total Net Assets		<u>113,919</u>	<u>99,897</u>	<u>116,113</u>	<u>100,751</u>
The Funds of the Charity					
Endowment funds	29	-	-	68	68
Restricted income funds	30	88,117	75,024	89,008	75,810
Unrestricted funds	31	25,802	24,873	27,037	24,873
Total Charity Funds		<u>113,919</u>	<u>99,897</u>	<u>116,113</u>	<u>100,751</u>

These Accounts were approved and authorised for issue by the Trustees of United Synagogue on 18 June 2018



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 2017

	Note	2017 £'000	2016 £'000
Cash flows from operating activities			
Net cash provided by (used in) operating activities	A	<u>8,459</u>	<u>2,518</u>
Cash flows from investing activities			
Dividends and interest received		54	181
Interest paid		(40)	(29)
Proceeds from sale of tangible fixed assets		1,431	1,783
Payments to acquire tangible fixed assets		(7,186)	(10,827)
Purchase of investments		(43)	(41)
Withdrawals from investments		39	36
Net cash provided by (used in) investing activities		<u>(5,745)</u>	<u>(8,897)</u>
Change in cash and cash equivalents in the year		2,714	(6,379)
Cash and cash equivalents at the beginning of the year		10,438	16,817
Cash and cash equivalents at the end of the year	B	<u>13,152</u>	<u>10,438</u>

NOTES TO CASH FLOW STATEMENT

A. Reconciliation of cash flows from operating activities	2016 £'000	2016 £'000
Net incoming resources for year	14,908	4,903
Dividends and net interest received	(14)	(152)
Depreciation charge	1,828	356
Non-cash acquisition of fixed assets	(5,966)	(1,095)
Loss on non-cash disposal of fixed assets	11	11
Profit on disposal of tangible fixed assets	(1,301)	(1,339)
(Increase) / decrease in stock	(1)	10
(Increase) / decrease in debtors	(879)	3
Decrease in creditors and accruals	(122)	(151)
Decrease in gross provisions	(5)	(28)
Net cash inflow on operational activities	<u>8,459</u>	<u>2,518</u>

B. Analysis of cash and cash equivalents	Balance at 1-Jan-17 £'000	Cash flow £'000	Balance at 31-Dec-17 £'000
Cash at bank and in hand	4,220	1,246	5,466
Bank deposits	6,218	1,468	7,686
Total cash and cash equivalents	<u>10,438</u>	<u>2,714</u>	<u>13,152</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 the on-going maintenance will ensure that the residual values are such that the depreciation is not material.

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 made the following significant estimations

- the value attributed to the property asset gifted to the charity by the South Hampstead Charitable Trust (estimated value £1.0m)
- the value attributed to the property assets gifted to the charity by Ruislip & District Synagogue (estimated value £1.25m) on becoming a Full Member Synagogue
- the value attributed to the property assets gifted to the charity by Kingston & Surbiton District Synagogue (estimated value £1.95m) on becoming a Full Member Synagogue
- the value attributed to the property assets gifted to the charity by Welwyn Garden City Synagogue (estimated value £0.5m) on becoming a Full Member Synagogue
- the value attributed to the property assets gifted to the charity by Scopus (estimated value £1.27m)

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	2017	2016
Including income tax reclaimed	Funds	Funds		
	£'000	£'000	£'000	£'000
Synagogue communal contribution	2,515	-	2,515	2,486
Synagogue membership income	-	8,406	8,406	8,121
Other donations to synagogues (see below)	-	8,868	8,868	7,837
Non-Synagogue donations	2,111	519	2,630	2,526
Grants received (see note 3)	24	490	514	487
Youth Charity and Operation Noach (Tribe Community Rabbis)	-	22	22	55
	4,650	18,305	22,955	21,512
Donations towards capital projects	-	8,021	8,021	2,134
Capital gifts (see note 4)	1,266	4,700	5,966	1,095
	5,916	31,026	36,942	24,741

Other Donations to synagogues include £409,000 (2016: £356,000) of donations which were subsequently granted to the Board of Deputies (see note 12 below). In prior years, donations received and passed on to the Board of Deputies were treated as having been collected under and agency arrangement.

3. GRANTS RECEIVED	Unrestricted	Restricted	2017	2016
	Funds	Funds		
	£'000	£'000	£'000	£'000
Government hospital visitation grant	10	-	10	16
Government prison visitation grant	14	-	14	12
Community Security Trust ("CST")	-	460	460	439
Other grants	-	30	30	20
	24	490	514	487

An element of the grant from the CST was from funding that it had received from the Government.

4. CAPITAL GIFTS	Unrestricted	Restricted	2017	2016
	Funds	Funds		
	£'000	£'000	£'000	£'000
South Hampstead Synagogue (a)	-	1,000	1,000	-
Ruislip & District Synagogue (b)	-	1,250	1,250	-
Kingston, Surbiton & District Synagogue (b)	-	1,950	1,950	-
Welwyn Garden City Synagogue (b)	-	500	500	-
Matilda Marks-Kennedy school (c)	1,266	-	1,266	-
Birmingham Central Synagogue (d)	-	-	-	1,095
	1,266	4,700	5,966	1,095

(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.

(d) The value attributed to the Synagogue and residential property of Birmingham Central which became a Full Member Synagogue in 2016

NOTES TO THE FINANCIAL STATEMENTS (continued)

5. CHARITABLE ACTIVITIES	Unrestricted	Restricted	2017	2016
Including income tax reclaimed	Funds	Funds	£'000	£'000
	£'000	£'000	£'000	£'000
Funeral Expenses Scheme	-	2,766	2,766	2,725
Burial	3,377	-	3,377	3,489
Temporary seats	-	95	95	93
Educational Activities	47	1,515	1,562	1,593
Jewish Living	486	-	486	403
Marriages	-	47	47	52
Office of the Chief Rabbi	75	-	75	109
Beth Din	111	-	111	96
Other	-	245	245	274
	4,096	4,668	8,764	8,834
6. OTHER TRADING ACTIVITIES	Unrestricted	Restricted	2017	2016
	Funds	Funds	£'000	£'000
	£'000	£'000	£'000	£'000
Advertising	115	-	115	86
Kashrut	5,090	-	5,090	4,572
Hall hire and catering	-	1,240	1,240	1,165
	5,205	1,240	6,445	5,823
7. INVESTMENT INCOME	Unrestricted	Restricted	2017	2016
	Funds	Funds	£'000	£'000
	£'000	£'000	£'000	£'000
Rents received	46	742	788	730
Funeral Expenses Scheme investment income	-	43	43	41
Deposits and bank interest	11	-	11	140
	57	785	842	911
8. DISPOSAL OF FIXED ASSETS	Unrestricted	Restricted	2017	2016
	Funds	Funds	£'000	£'000
	£'000	£'000	£'000	£'000
Profit on disposal of fixed assets	1,099	202	1,301	1,339
9. OTHER INCOME	Unrestricted	Restricted	2017	2016
	Funds	Funds	£'000	£'000
	£'000	£'000	£'000	£'000
Affiliation fees	54	-	54	64
Other	117	5	122	122
	171	5	176	186
10. COST OF RAISING FUNDS	Unrestricted	Restricted	2017	2016
	Funds	Funds	£'000	£'000
	£'000	£'000	£'000	£'000
Fund Raising	485	-	485	679

NOTES TO THE FINANCIAL STATEMENTS (continued)

11. COST OF CHARITABLE ACTIVITIES

	Unrestricted Funds £'000	Restricted Funds £'000	2017 £'000	2016 £'000
Member synagogues	-	19,870	19,870	20,288
Community Services Division	439	-	439	894
Jewish Education	201	-	201	126
Young People and Young Families	2,145	-	2,145	1,519
Burial	2,932	-	2,932	2,969
Beth Din	792	-	792	757
Office of the Chief Rabbi	1,037	-	1,037	968
Rabbinic Development	143	-	143	131
Shabbat UK	-	180	180	165
Grants payable (see Note 12 below)	534	447	981	734
Support costs	3,397	82	3,479	2,831
Communities of Potential	75	-	75	185
Willesden House of Life	146	-	146	121
	11,841	20,579	32,420	31,688

	2017 £'000	2016 £'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	45	48
Fees for other services: Employment tax services	12	30
Fees for other services: General tax advice	-	11
	57	89

12. GRANTS PAYABLE

	2017 £'000	2016 £'000
The major grants made during the year were:		
UJIA (Kol Nidre Appeal)	106	98
University Jewish Chaplaincy (including Kol Nidre Appeal)	155	145
Community Security Trust (Purim Appeal)	47	49
Grants to individuals and other charities	254	74
Board of Deputies (members' voluntary contributions) see below	409	356
Other grants	10	12
	981	734

Voluntary donations collected from United Synagogue members for the Board of Deputies were previously treated as having been collected under an agency arrangement.

13. COST OF TRADING ACTIVITIES

	Unrestricted Funds £'000	Restricted Funds £'000	2017 £'000	2016 £'000
Kashrut	3,514	-	3,514	3,169
Hall hire and catering	-	1,263	1,263	975
Other	1	-	1	-
	3,515	1,263	4,778	4,144

14. OTHER COSTS

	Unrestricted Funds £'000	Restricted Funds £'000	2017 £'000	2016 £'000
Interest and bank charges	37	3	40	29
Depreciation	302	1,497	1,799	355
Fund management fees	-	40	40	36
	339	1,540	1,879	420

NOTES TO THE FINANCIAL STATEMENTS (continued)

15. NET GAINS / (LOSSES) ON INVESTMENTS	Unrestricted Funds £'000	Restricted Funds £'000	2017 £'000	2016 £'000
Realised gains / (losses) on investments	-	460	460	(288)
Unrealised (losses)/ gains on investments	-	(6)	(6)	587
	-	454	454	299

16. TRANSFERS BETWEEN FUNDS	2017 Unrestricted funds £'000	2017 Restricted funds £'000	2016 Unrestricted funds £'000	2016 Restricted funds £'000
Burial charge to FES for funerals and entrance fees	2,769	(2,769)	2,539	(2,539)
Losses incurred by chronic deficit Synagogues without property	(126)	126	(129)	129
Interest charged on loans to communities	134	(134)	171	(171)
Interest credited on communities funds	(79)	79	(64)	64
Rents charged on properties let to communities	57	(57)	30	(30)
Kol Nidre Appeal allocation to Communities	(401)	401	(398)	398
Profit of trading subsidiary gift-aided to Parent Charity	116	(116)	-	-
Advertising income for the benefit of Synagogues	(115)	115	-	-
Profit proportion on disposal of closed Synagogue	-	-	1,089	(1,089)
Miscellaneous transfers from unrestricted to Restricted reserves	(555)	555	-	-
	1,800	(1,800)	3,238	(3,238)

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

Average number of full and part-time persons employed during the year was as follows:	2017 Number	2016 Number
Synagogues	558	546
Kashrut	73	74
Burial	70	62
Other charitable activities and central support	98	121
	799	803

The aggregate emoluments of these persons were as follows:	2017 £'000	2016 £'000
Salaries	15,713	14,779
Social security costs	1,490	1,375
Pension scheme contributions	522	369
	17,725	16,523

NOTES TO THE FINANCIAL STATEMENTS (continued)

17. STAFF NUMBERS AND EMOLUMENTS (continued)

	2017	2016
	Number	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	9	6
£70,001 to £80,000	6	4
£80,001 to £90,000	5	5
£90,001 to £100,000	6	6
£100,001 to £110,000	5	4
£110,001 to £120,000	2	3
£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	1	1
£200,001 to £210,000	1	1
The numbers of these employees to whom retirement benefits are accruing under defined contribution schemes	37	30
	2017	2016
	£'000	£'000
Contributions in the year for these 37 (2016: 30) employees to defined contribution schemes	175	135

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

	2017	2016
	£'000	£'000

The total emoluments (including pension and Employer's National Insurance contributions) paid to the Chief Rabbi, Dayanim and key executives (2017: 14 employees, 2016: 13 employees) listed on page 2 of these Financial Statements

1,945	1,729
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During the year, redundancy payments arising from administrative restructures totalled £59,000 (2016: £45,000).

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 Board of Management 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, educational etc, all of which will involve many further volunteers.

20. RELATED PARTY TRANSACTIONS

During the year, the Trustees listed on page 2 of these financial statements, together with their spouses, donated in aggregate £13,000 to the Charity during the period in which they served as Trustees.

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 2017	89,552	981	2,014	1,668	94,215
Additions during the year	11,679	101	116	-	11,896
	101,231	1,082	2,130	1,668	106,111
Less: Disposals during the year	(136)	(60)	(7)	-	(203)
At 31 December 2017	101,095	1,022	2,123	1,668	105,908
Depreciation					
At 1 January 2017	1,032	794	1,453	1,668	4,947
Charge for the year	1,517	85	198	-	1,800
	2,549	879	1,651	1,668	6,747
Less: Disposals	-	(55)	(7)	-	(62)
At 31 December 2017	2,549	824	1,644	1,668	6,685
Net Book Value 31 December 2017	98,546	198	479	-	99,223
Net Book Value 31 December 2016	88,520	187	561	-	89,268
Group					
Cost / valuation					
At 1 January 2017	89,552	981	2,017	1,668	94,218
Additions during the year	12,936	101	116	-	13,153
	102,488	1,082	2,133	1,668	107,371
Less: Disposals during the year	(136)	(60)	(7)	-	(203)
At 31 December 2017	102,352	1,022	2,126	1,668	107,168
Depreciation					
At 1 January 2017	1,032	794	1,456	1,668	4,950
Charge for the year	1,545	85	198	-	1,828
	2,577	879	1,654	1,668	6,778
Less: Disposals	-	(55)	(7)	-	(62)
At 31 December 2017	2,577	824	1,647	1,668	6,716
Net Book Value 31 December 2017	99,775	198	479	-	100,452
Net Book Value 31 December 2016	88,520	187	561	-	89,268

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	
	2017	2016
	£'000	£'000
Market value at 1 January	4,666	4,362
Net monies invested	43	41
Gift of quoted shares	-	-
Management fees charged to capital	(39)	(36)
Realised gains / (losses) on investments	460	(288)
Unrealised (losses) / gains on investments	(7)	587
Total market value at 31 December	5,123	4,666
Historical cost as at 31 December	4,332	3,877

	Cost		Market Value	
	2017	2016	2017	2016
	£'000	£'000	£'000	£'000
UBS AG Alternative Investments	177	193	168	200
UBS Cash	122	92	122	92
JP Morgan Cash	176	3	176	3
JP Morgan Equities	2,089	2,028	2,764	2,578
JP Morgan Fixed Income	749	655	745	654
JP Morgan Miscellaneous	270	219	279	223
JP Morgan Alternative Assets	692	631	768	811
JP Morgan Foreign Exchanges	-	-	48	41
LSE Quoted investments	57	56	53	64
	4,332	3,877	5,123	4,666

The UBS alternative investments include a Private Equity investment with a total commitment of USD 350,000. As of 31 December 2017, calls had been made for USD 238,875. The market values are the latest available as at the year end.

23. STOCK

	Charity and Group	
	2017	2016
	£'000	£'000
Publications	23	25
Funeral requisites	16	13
	39	38

24. DEBTORS

	Charity		Group	
	2017	2016	2017	2016
	£'000	£'000	£'000	£'000
Trade debtors	680	916	712	1,000
Accrued income	596	510	596	510
Prepayments	285	373	285	373
Other debtors (see below)	1,314	151	1,314	151
Loans to employees	31	25	31	25
Amounts due from subsidiary undertakings	209	-	-	-
	3,115	1,975	2,938	2,059

Other debtors includes £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	
	2017	2016	2017	2016
	£'000	£'000	£'000	£'000
Bank deposits maturing in less than one year	7,676	6,218	7,686	6,218
Cash at bank	3,985	3,319	5,466	4,220
	11,661	9,537	13,152	10,438

26. CREDITORS FALLING DUE WITHIN ONE YEAR

	Charity		Group	
	2017	2016	2017	2016
	£'000	£'000	£'000	£'000
Creditors and accruals				
Trade creditors	847	831	1,249	927
Taxation and Social Security	431	389	431	389
VAT	135	47	72	47
Other creditors	119	118	120	120
Accruals	1,350	2,122	1,359	2,181
Deferred income (see note 27)	2,325	2,014	2,325	2,014
Amounts due to subsidiary undertakings	-	26	-	-
	5,207	5,547	5,556	5,678

27. DEFERRED INCOME

	Balance at 1-Jan-17	Prior year released	Current year deferrals	Balance at 31-Dec-17
	£'000	£'000	£'000	£'000
Group:				
Kashrut (a)	217	(217)	236	236
Burial (b)	1,729	(88)	250	1,891
Community Development (c)	39	(28)	7	18
Young People and Young Families (d)	29	(13)	58	74
Development (e)	-	-	69	69
	2,014	(346)	620	2,288

(a) This comprises certification income invoiced in advance of the issue of annual certificates and advertising sold for the 2018 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 2018.

(d) Amounts paid in advance for programmes scheduled to take place in 2018.

(e) Amounts paid in advance of fund raising events scheduled to take place in 2018.

28. PROVISION FOR LIABILITIES AND CHARGES

	Balance at 1-Jan-17	Current year additional	Current year released	Balance at 31-Dec-17
	£'000	£'000	£'000	£'000
Charity and Group:				
Commutation of pensions to former employees of a department now closed (a)	35	-	-	35
Settlement of property damage claims (b)	5	-	(5)	-
	40	-	(5)	35

(a) 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.

(b) The provision is the sum of the estimated excesses payable on outstanding claims at the year end under the Charity's self-insurance scheme, as advised by the Charity's brokers.

NOTES TO THE FINANCIAL STATEMENTS (continued)

29. ENDOWMENT FUNDS

	Balance at 1-Jan-17 £'000	Transfers to Other Funds £'000	Balance at 31-Dec-17 £'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-17 £'000 (see below)	Incoming Resources £'000	Resources Expended £'000	Transfers (see note 16) £'000	Balance at 31-Dec-17 £'000
Member Synagogue funds (a)	63,046	40,402	(28,885)	1,001	75,564
Funeral Expenses Scheme (b)	11,730	3,274	(40)	(2,659)	12,305
Miscellaneous funds (c)	248	-	-	-	248
Charity	75,024	43,676	(28,925)	(1,658)	88,117
United Synagogue Bequests and Trusts Fund (d)	31	-	1	(1)	31
The United Synagogue Youth Charity (e)	257	22	(9)	39	309
The Chief Rabbinate Trust (f)	498	524	(291)	(180)	551
	786	546	(299)	(142)	891
Group - Income funds	75,810	44,222	(29,224)	(1,800)	89,008
Group - Endowment Funds (see note 29 above)	68	-	-	-	68
Group - total	75,878	44,222	(29,224)	(1,800)	89,076

(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-17 £'000 (see below)	Incoming Resources £'000	Resources Expended £'000	Transfers (see note 16) £'000	Balance at 31-Dec-17 £'000
Other Charitable Funds:					
Unrestricted Reserves - Non designated (a)	24,538	9,287	(10,158)	1,926	25,593
Unrestricted Reserves -Designated for other purposes (b)	335	-	-	(126)	209
Charity	24,873	9,287	(10,158)	1,800	25,802
US Advertising Limited (c)	-	115	(117)	-	(2)
Scopus Jewish Educational Trust (d)	-	1,266	(29)	-	1,237
United Synagogue Design & Build Limited (e)	-	5,881	(5,881)	-	-
Group	24,873	16,549	(16,185)	1,800	27,037

(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 £3,000 gift aided to the charity

(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 £114,000 gift aided to the charity

32. ANALYSIS OF ASSETS AND LIABILITIES BY FUND

Group	2017		2016	
	Unrestricted funds £'000	Restricted funds £'000	Unrestricted funds £'000	Restricted funds £'000
Tangible fixed assets	23,745	76,707	21,465	67,803
Investments	-	5,123	-	4,666
Cash at bank	5,233	7,919	6,466	3,972
Other current assets	2,539	438	1,783	314
Current liabilities	(2,120)	(1,111)	(2,789)	(875)
Deferred income	(2,325)	-	(2,014)	-
Provisions for liabilities & charges	(35)	-	(40)	-
Total net assets	27,037	89,076	24,871	75,880
Charity				
	2017		2016	
	Unrestricted funds £'000	Restricted funds £'000	Unrestricted funds £'000	Restricted funds £'000
Tangible fixed assets	22,516	76,707	21,465	67,803
Investments	-	5,123	-	4,666
Cash at bank	5,186	6,856	6,464	3,073
Other current assets	2,507	533	1,699	314
Current liabilities	(2,084)	(1,102)	(2,701)	(832)
Deferred income	(2,288)	-	(2,014)	-
Provisions for liabilities & charges	(35)	-	(40)	-
Total net assets	25,802	88,117	24,873	75,024

Endowment fund net current assets of £68,000 (2016: £68,000) are included in restricted funds in the Group and of £nil (2016: £nil) in the Charity.

NOTES TO THE FINANCIAL STATEMENTS (continued)

33. SUBSIDIARY COMPANIES

The Charity has five wholly owned subsidiary undertakings (two of which are trading, two are charities and the fifth 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.
- 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.

	US Youth Charity	CRT	US Advertising	US Design & Build	Total 2017	Total 2016
Company number	02033941	04614285	02146769	06797965		
	£'000	£'000	£'000	£'000	£'000	£'000
Total income	22	532	114	5,881	6,549	4,602
Total costs	(9)	(351)	(2)	(5,766)	(6,128)	(4,240)
Gross surplus or profit / (deficit or loss)	13	181	112	115	421	362
Gift aid payment to parent charity	-	-	(112)	(115)	(227)	(158)
Surplus or profit / (deficit or loss) for the year	13	181	-	-	194	204
Retained surplus brought forward	296	370	-	-	666	462
Retained surplus carried forward	309	551	-	-	860	666
Gross assets at 31 December	318	558	167	482	1,525	970
Gross liabilities at 31 December	(9)	(7)	(167)	(482)	(665)	(304)
Reserves at 31 December	309	551	-	-	860	666

Total income includes charges from the subsidiaries to the charity amounting to £5,881,000 (2016: £3,829,000)

Total costs includes charges from the charity to subsidiaries amounting to £nil (2016: £8,000)

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 2017 £'000	Land and Buildings 2016 £'000
In less than one year	730	663
Between one and five years	2,223	2,087
More than five years	2,053	2,546
	5,006	5,296

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

	Land and Buildings 2017 £'000	Land and Buildings 2016 £'000
In less than one year	444	442
Between one and five years	149	175
More than five years	40	60
	633	677
	2017 £'000	2016 £'000
Lease payments recognised as an expense	716	646

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.

	2017 £'000	2016 £'000
Contracts placed:		
South Hampstead Synagogue redevelopment	8,812	-
Hadley Wood Synagogue extension	622	-
Borehamwood Mikveh	169	-
Bushey cemetery extension	-	877
Redevelopment of synagogues and connected rabbinic housing	-	157
Residential property	-	177
	9,603	1,211

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 gift aid.

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 2016

	Unrestricted funds £'000	Restricted funds £'000	Total 2016 £'000
Income:			
Donations and legacies	4,414	17,098	21,512
Donations towards capital projects	-	2,134	2,134
Donations of property assets	-	1,095	1,095
Charitable activities	4,159	4,675	8,834
Other trading activities	4,658	1,165	5,823
Investments	185	726	911
Net gain on disposal of tangible fixed assets	-	1,339	1,339
Other	186	-	186
Total Income	<u>13,602</u>	<u>28,232</u>	<u>41,834</u>
Expenditure:			
Raising funds	(679)	-	(679)
Charitable activities	(10,693)	(20,995)	(31,688)
Trading activities	(3,169)	(975)	(4,144)
Other	(253)	(167)	(420)
Total Expenditure	<u>(14,794)</u>	<u>(22,137)</u>	<u>(36,931)</u>
Net income before gains / (losses) on investments	(1,192)	6,095	4,903
Net gains/ (losses) on investments	-	299	299
Net income for the year	(1,192)	6,394	5,202
Transfers between funds	3,238	(3,238)	-
Net movement in funds	<u>2,046</u>	<u>3,156</u>	<u>5,202</u>
Reconciliation of funds			
Total funds brought forward	22,827	72,722	95,549
Total funds carried forward	<u>24,873</u>	<u>75,878</u>	<u>100,751</u>

MEMBER SYNAGOGUES**Ahavas Yisrael**

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Birmingham Central Synagogue

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Email: info@centralshul.com

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Central Synagogue

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Golders Green Synagogue

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Alei Tzion

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Borehamwood & Elstree Synagogue

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Bushey & District Synagogue

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Chigwell & Hainault Synagogue

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Email: office@chigshul.org.uk

Ealing Synagogue

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Email: office@ealingsynagogue.org.uk

Enfield & Winchmore Hill Synagogue

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Middx, EN1 2PG
Tel: 020 8363 2697
Email: dmyers@theus.org.uk

Finsbury Park Synagogue

220 Green Lanes,
London, N4 2NT
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Hackney & East London Synagogue

Simon Marks Jewish Primary School
75 Cazenove Road, London, N16 6PD
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Hadley Wood Synagogue

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Hampstead Garden Suburb Synagogue

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Highams Park & Chingford Synagogue

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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

Redbridge United Synagogue

Woodford Bridge Road
Ilford Essex, IG4 5LN
Tel: 020 3031 6929
Email: office@redbridgesynagogue.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

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
Acting 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

Moriah Jewish Day School

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

Wolfson Hillel Primary School

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

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
Acting Headteacher: Ms Hannele Reece

Scopus Educational Trust Schools which are administered by the United Synagogue

Matilda 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