

**Annual Report of the Trustees and
Statement of Financial Activities
for the year ended 31 December 2016**

SENIOR MINISTER

Rabbi A D Smith

ASSOCIATE MINISTER

Rabbi N Kraft

JUNIOR MINISTER

Rabbi E Jurman

PRESIDENT

Mr K Price



Children of our Gan class entertain Orot pupils and parents at Prizegiving.



Rabbi Smith leads the Memorial Service at our annual Holocaust Memorial Day welcoming local primary school children.

General note: As approved at the SGM in October 2014, this is a shortened version of the Annual Report to the Charities Commission. Any members wishing to receive the full set of financial information in addition to the summary contained herein is welcome to email admin@edrs.org.uk.

CHAIRMAN'S REPORT

Since our last AGM in May 2016 a lot has been done to enhance our Synagogue. We have put in a new under-floor heating system and new floor on the first floor of the Community Centre. Other, smaller projects have aimed at making our Synagogue more attractive for potential hiring as well as comfort for our users.

Our new Community Director, Perry Newton, started in July and has made a good start in looking at, and tightening up, our procedures and systems, including updating our email and telephone systems. Danielle Trainis has taken over from Stella Bentley and Sheri Green, who have both retired, as Education Administrator. We have also taken on two new, part-time youth workers, Francesca Considine and Daniel Feller, to replace Sheldon Mordesley who left us to start teacher training.

After 20 years of service we said a sad farewell to our caretakers, Pat & Mary. We all wish them well on their retirement. Our new caretaker Joao (Joe) Nena started with us at the end of November. We wish him well in his new position.

Our new Membership group, set up in 2016, has already produced one report to Council and some of their recommendations have already been implemented. One of the schemes was to encourage Nagila parents (who are not members of EDRS) to join EDRS, after they leave Nagila, by offering a discount on their membership for two years. At the time of writing, we have a couple of families interested.

One of the biggest projects we have been working on is the merger with Hendon Reform Synagogue. Hendon's membership voted overwhelmingly in September 2016 to merge. Our membership voted at our SGM in October 2016 and, again, this was passed with an outstanding majority. These decisions were ratified this October by the Trustees with the effective financial merger into the new entity being on 1 November 2017 although we have already held joint services since the summer.

As you can see from the reports contained in this annual report, we continue to provide public benefit in many of the activities and events that we do.

I, together with all our Trustees, would like to take this opportunity to say a very big thank you to all our employees and volunteers who have ensured that EDRS continues to provide our community with what they expect from their Synagogue.

CHAIRMAN

Stephen Garfinkel

SERVICES

The Services Committee is responsible for the planning and operation of all Synagogue services in conjunction with the Rabbis, Wardens and Council.

During the course of the year we held approximately 300 services. This included erev and morning Shabbat services, Sunday morning Shacharit services as well as High Holyday and Festival services. We also held a variety of services for young people of all ages. We continued to assist the Rabbis in leading Shiva prayers. As in previous years, all our Services have been greatly enhanced by the Choir.

There were 34 B'nei Mitzvah throughout the year: 20 boys and 14 girls.

High Holydays remain the hardest services to run logistically but with the support of the Rabbis, High Holyday Coordinator, office staff and Wardens, all proceeded well. On Yom Kippur we had the additional assistance of Rabbi Debbie Young Somers.

The Wardens continued to give considerable time and effort to ensure that all services ran smoothly.

The Services Committee expresses its thanks to all those people, too numerous to mention individually, who have assisted in maintaining the spirituality and organisation of all our services.

When planning our services for the year, the committee has considered the Charity Commission's guidance on Public Benefit and, in particular, the specific guidance on charities for the advancement of religion. EDRS is committed to enabling as many people as possible to pray in our Synagogue and we welcome new members as well as visitors, including those of different faiths. Our committee believes that thereby we maintain our Public Benefit commitment.

EDUCATION

Children's Education: We have continued to offer youth services for all ages, including at festivals. Orot has continued to teach both Jewish Studies and Hebrew, enriched by visits to museums and with speakers who came in to work with our students. Pupils from HRS joined our classes. A group of families worked with The Museum of London to create a lasting exhibition at the museum. The Bar/Bat Mitzvah programme continued to be successful. We have focused on finding ways to make EDRS more welcoming to families and introduced a new family programme to connect with families we may not otherwise see regularly.

Nagila: Nagila was inspected by OfSTED and was accredited as "Outstanding". Nagila used the academic year as a cycle to celebrate all festivals. Pupils enjoyed learning about different cultures and took part in Mitzvah Day. Nagila's three week summer scheme was successful and attracted new families.

All Things Jewish: ATJ provided a variety of courses, talks and events. An evening with Lord Finkelstein was particularly successful and attracted over 100 people. The Rabbi Leigh Memorial lecture, delivered by Laura Marks, was another key event. We also ran a trip to Berlin together with HRS. The Rosh Chodesh group, Bite of Torah, Hebrew and Yiddish continued to be popular regular events. Julie Temperley took on the role of Chair of ATJ.

Library: The Library moved upstairs. All books were sorted and re-indexed and the collection reduced with a focus on newer (post-1980) books. The Library continued to provide a focus for learning within the Synagogue community. It is available to all EDRS members.

Public Benefit: We hosted local primary schools that came to learn about various aspects of Judaism as well as Holocaust Memorial Day. We took an active part in Mitzvah Day. Additionally, the Director of Education is a governor at Edgware Primary School and co-founder and trustee of Homeless Action in Barnet, with which we have strong links. As a result of Nagila's Outstanding OfSTED inspection, we participated in training for Barnet nurseries to share good practice. Nagila also participated in an inter-generational programme with the Jewish Care Day Centre, to encourage friendships across the generations.

YOUTH DEPARTMENT

Weekly Clubs: Numbers at our Sunday evening club remained steady throughout 2016 despite reduced amenities due to building works. Numbers in fact increased towards the end of the year to around 20 per week. The team laid on a variety of activities and programmes. Drop Zone, on Tuesdays, remained very popular with around 25 students who came to hang out or get homework done whilst waiting for class.

Day Camps: Due to varying times of school holidays we ran both a Pesach and Spring Break Play Scheme and three weeks of summer camps. We enabled financially assisted places and accepted childcare vouchers. We also provided 1:1 support for special educational needs. All Schemes ran to plan and budget.

Uniformed Groups: Cubs, Brownies and Scouts met weekly during term time and went on various outings including winter camp, district chess competition, water activities, packing bags in Tesco, trampolining and bowling. Sessions were well attended and continued to provide young people with good citizenship skills and learning through the badge scheme. All clubs, camps and uniformed groups are open to the public as well as EDRS members.

Students: Our outreach programme kept us in touch with students away at University.



Ofsted class Nagila as Outstanding again!

Training and Development: Our Hadracha course provided a new group of trained leaders and developed young people who want to give back to their community. 2016 saw our largest ever intake, with 25 new students enrolled.

Fundraising and Community Support: The annual YCC Quiz was well attended, making a surplus of £1,900. The inaugural Youth Quiz was also successful and made a small profit. Mitzvah Day saw the department involved in activities to help the elderly and homeless.

Other Areas: Our team worked closely with our Youth Rabbi and departments like education, helping to assess Bar/Bat Mitzvah projects and working with the students on project presentation.

Our professional youth workers engaged with other local synagogues, RSY and Jewish schools, working hard to make a positive impact on the lives of young people, passing on Jewish and life knowledge, and providing a welcoming experience for young people.

The Trustees of EDRS are proud of the staff and volunteers that deliver extensive activities, both for EDRS and the wider community.

WITHIN EDRS

EDRS Arts: We had several different artists, from both within EDRS and externally, exhibiting during the year. The exhibits included a variety of media from paintings, collages, photos, textiles and glass. Opening events were held where all were welcome. The exhibitions are displayed in the Woolstone Gallery where they are widely viewed by all visitors to the Synagogue.

Not The Women's Guild: NTWG welcomes women of all ages within EDRS, although we invite guests to special meetings. Last year included a book evening, trips to theatres, restaurants, art galleries, Summer and Winter socials, occasional Speakers and we joined New Options on a visit to Deene Park. An annual charitable evening is held and money raised is donated to local charities. This year was Sailing for the Disabled. Although a small informal group, who meet monthly, the mixture of cultural and social activities suits our members.

New Options: New Options, catering for the retired and semi-retired, had another successful year. Bridge afternoons were extremely popular, with 80 regulars weekly, over half from other communities. In March, there was a Sunday Afternoon Bridge Tea and also a Bridge and Games Lunch in November. The monthly 'Schmoozing with the Rabbis' continues to be popular, as was 'Zumba Gold', a dance and aerobics group. In June, a summer coach trip was arranged to Deene Park, Northamptonshire.

Over £9,000 was raised during the year: £2000 was donated to the Ilan Israel Foundation for handicapped children and the balance went towards Synagogue funds.

Community Contact: The monthly Thursday Evening Bridge Club continues to thrive. Although Community Contact has officially disbanded, we still arrange a European trip every 2 years with a Community Weekend Away in the alternative year. In May, we arranged a very successful 5-day visit to Bucharest, Romania with a group of 33 members. This was our 9th European trip.

YOUNG ADULTS

EDRS Young Adults, formally EDRS 20s & 30s, has continued to grow and provide fun events for members and non-members. Events have included pub quizzes, bowling and themed Friday Night dinners. EDRS Young Adults also participated in Mitzvah Day again, fixing and cleaning toys.

Numbers average between 15 and 50 people for events. There are 261 young adults on our mailing list and 403 members on our Facebook group. EDRS Young Adults also continues to work with other reform young adult groups, planning events such as a Purim event.

WELFARE

Welfare continued to offer support, advice and advocacy to members of the community and developed strong networks that allowed us to work in partnership

with, and to make referrals to, appropriate providers. We offered guidance, support and information on all aspects of welfare and social care to support people through life's more challenging times.

There were 72 deaths in the community during 2016. Each family member affected received a phone call from the bereavement support team, which equated to 180 initial phone calls. 26 people received a visit either before or after bereavement. 14 members of the community received one-to-one support over several sessions. Welfare established a fortnightly support group, which offered reassurance through the depth of shared experience to 22 people including 5 from the wider community.

Welfare encouraged friendships, reduced loneliness and promoted active inclusion in our community through the monthly lunch club. We welcomed 40 regular attendees and were thrilled to host 8 people from the Association of Jewish Refugees. 28 members of our community volunteered as befrienders. They visited 42 people on a regular basis and offered companionship and friendship. Welfare encouraged more telephone befriending to build networks of people able to telephone one another.

Members aged over 85 years increased to 297. A team of 40 volunteers made Telenet calls, providing invaluable feedback on each call. The project is a vital outreach initiative that allowed EDRS to get to know its membership and its needs. 25% of people called required a phone call and follow-up advice.

Overall, Welfare relied on a team of 75 dedicated volunteers who shared their unique gifts and talents to create a spirit of caring and responsibility with our community and congregation.

Chevra Kadisha Tahara takes place at Calo's Funeral Directors in Edgware and the dedicated team of volunteers who continue to provide the mitzvah of Chevra Kadisha should be thanked.

COMMUNICATIONS

The Communications Advisory Group (CAG) is mainly an advisory group, comprising of a hardworking professional team of volunteers who oversee production of key EDRS internal and external communications such as: Our Week Ahead, EMET, The EDRS Yearbook, the web site, digital display screens, social media, posters and PR. The Group invites the Community to provide quality content and photos in adaptable formats, such as Word and JPG.

CAG held three meetings in 2016: January, June and November. We enjoy a close working relationship with the Community Director and office staff, e.g. on the production of the electronic version of OWA and press releases.

We have lost the services of several members of the team this year and some have taken on additional responsibilities within the Community. With thanks to all the team for their hard work. We are continually campaigning to recruit additional volunteer professionals. We are delighted to have recruited a professional volunteer minute-taker.

The process of the EDRS and HRS merger has meant that we have not been able to be proactive during 2016. We have canvassed both Synagogues for new name suggestions. We have been preparing for a period of intense marketing activity during 2017. CAG has merged with the Marketing and Branding Working Party.

The Group achieves its Public Benefit Responsibilities by ensuring that all forms of communications are updated and, where appropriate, in the public domain, enabling the public outside of EDRS to see what we are doing and participate in various different activities. We also look to use green and economical solutions where possible e.g. the electronic distribution of media.

| Welfare Provided: | | | |
|----------------------------------|----------------------------------|--------------------------------|------------------------------|
| Support or Advice Sought: | At least one contact made | Follow up work required | Ongoing support given |
| Ageing | 72 | 58 | 29 |
| Dementia | 23 | 12 | 7 |
| Options For Care | 56 | 34 | 34 |
| Bereavement | 180 | 26 | 14 |
| Cancer | 25 | 14 | 20 |
| Mental Health | 38 | 7 | 15 |
| Physical Health | 36 | 20 | 9 |
| Financial/Wills/POA | 9 | 9 | 3 |

ASSOCIATED GROUPS

Yoga: During the past year, the yoga class has met every Tuesday during term-time between 10:00am and 11:30am. An average of 15 women attended each week (although men are also welcome) paying £5 per session. Each person brings their own mat and wears any loose and comfortable clothing. Joyce Furrer is the fully qualified instructor. The class provides public benefit by being open to anybody and in helping all ages to improve fitness.

Day Centre: Under the auspices of Jewish Care, the Edgware & Harrow Club is run four days a week from 9.30am to 2.30pm. It is attended daily by an average of 40 older adults from 65 + and involves more than 100 volunteers. For a small entrance fee, the attendees enjoy social interaction, exercise classes, factual discussions and live entertainment. If required, transport can be arranged. There is a choice of light snacks or 3-course milky lunch for an extra charge. The Centre is open equally to members and non-members of EDRS.

JACS: JACS (The Jewish Association of Cultural Societies) continues to meet every Thursday afternoon from 1.30pm to 3.30pm providing entertainment, cultural and educational activities for active, retired and semi-retired men and women at a cost of £3 per session. Membership has increased during the year and we now have regular weekly attendance. Stuart Winton and Maisie Marks are joint Chairmen.

New members are always warmly welcome to this friendly group and membership is open to members and non-members of EDRS.

CATERING

The catering corps, lead by Andie Lucas, yet again organised the Communal Seder. This included all aspects of the meal, arranged via Kosher Deli, as well as arranging waiting staff and preparation of all extra table items. A number of further lunch and suppers were organised and fully catered ourselves for other Synagogue events during the year. We would like to thank all those who have helped during the year including, but not exclusively, Marian Cohen, Melanie and Tony Stimmler, Iris Reuben, Vivienne Lewis, Suzanne Turnbull.

HALL HIRE

For 2016 there has been a continued range of external and member hirers using the halls, as well as classrooms and even the corridors of the first floor, for a range of activities such as private gym sessions, one-to-one counselling, parties

and quiz suppers. The Community Centre has proved to be a popular choice for children's parties as well as pre-simcha suppers. Hire of the main hall has been promoted in the last year, with a new leaflet produced and the website updated. Revenue generated was around £15,000 from approximately 10 regular and 15 one-off hires. Martine Allen has managed premises hire.

SECURITY

The Security Committee has responsibility for advising Council and the community on security matters, developing robust security procedures that are appropriate to the situation at any given time and for running the security cover for Shabbat mornings, Orot classes and the High Holydays.

After the attacks in 2015, 2016 was an extremely difficult year. Working with the Community Security Trust (CST), new procedures were implemented, additional training was received by our senior volunteers and a complete review of all aspects of security commenced. With this in mind, and with support from Council, we were able to continue the improvements to building security and significant further works are planned in 2017.

The Security Committee provided at least one person to lead the security team for all 52 Saturday mornings and all 31 Sunday Morning Orot Classes and 17 of the committee were involved in organising 197 volunteers over 15 shifts for the High Holydays. The agreement, in October, to merge with Hendon Reform Synagogue was a significant step for the Synagogue and the Security committee desperately hopes this will bring additional volunteers as, with the exception of High Holydays, there is currently an inadequate response to our calls for help at all times throughout the year.

HOUSE

We have been busy this year with minor works and maintenance. Small projects included the reception window, new storage, replacement front barrier and creation of an archive room on the second floor of the main building. Two major projects undertaken were the Community Centre heating system replacement and the Caretaker's flat refurbishment. Planning work has been undertaken for projects in 2017 including the installation of a panic alarm system, entry controls on all external doors and upgrading of the CCTV system.

2016 saw an increase in discussions with the Stonegrove estate developers, with whom we have an excellent and



Some EDRS Mitzvah Day Volunteers

collaborative relationship, as works commenced on the adjacent land. We requested input into both the demolition and construction phases to ensure that our regular activities were not interrupted and negotiated a set of "quiet" days to ensure that key events were not disrupted.

On the other side of Stonegrove, LB Harrow have not been as collaborative: the end of 2016 saw another attempt to implement parking controls utilising emergency traffic order powers to do so without consultation. We cannot be sure what impact this will have, but we expect it to be significant at best and considerable at worst for both weekday and Saturday mornings. We continue to try and work with LBH on this matter even though the impression is that we are not a voice that needs to be heard.

We thank the Community Director and Site Management/Caretaking team for the help they have given throughout 2016. The Committee is:- Andrew Weber (Chairman), Richard Goodman.

TECHNOLOGY

The Tech & Comms Working party (Perry Newton, Ben Konyn, Andrew Woolstone, Neil Flash) proposed a number of upgrades to our ICT in order to support Disaster Recovery and Business Continuity, as well as improving communications internally and externally. A new VOIP (internet based) telephone system was initiated as well as upgrades to our network infrastructure. Upgrades to our internal server, to improve reliability, were identified. Implementation of Office 365 email system was completed. Other upgrades started during 2016, will be completed early 2017.

MEMBERSHIP

New and existing members were welcomed throughout the year to all aspects of Synagogue life. The membership group maintained its Shabbat morning meet-and-greet rota to ensure all visitors to our services were made to feel welcome. A new members Shabbat service took place in September where new members were encouraged to participate in the service.

The new membership working group met for the first time during the year and discussed a range of initiatives designed to encourage new members to join the Synagogue. Several of these have already been implemented. These targeted young families in particular, with a specific focus on parents of Nagila leavers and other young prospective members. It is hoped that, in the coming year, more new members can be encouraged to join. The group also made plans for what it will discuss in the coming year, focusing on a further range of initiatives, which can be implemented following the merger with Hendon Reform Synagogue.

BEYOND EDRS

Gesher (Israel Group): The Israel Group, Gesher, aims to promote an understanding of Israel. Speakers talk on a range of Israeli topics and endeavour to share Israeli music and culture. We celebrated Yom Ha'atzma'ut with an excellent Russian entertainer, Oleg Lapid, who played clarinet, flute and piano and gave a very humorous rendition of Israeli and Jewish style music.

Interfaith: Interfaith Chairman Mike Casale was again invited to speak at the annual Imam Mahdi Seminar at the Islamic Centre of England, Maida Vale. The Venerable Dr Bill Schwartz OBE, Archdeacon in the Gulf for The Episcopal Church in Jerusalem and the Middle East, accompanied Mike.

EDRS maintains excellent relationships with other surrounding faith communities. There have been a number of significant changes during 2016. St Peters moved into a completely new building on the new, adjacent estate development. St Margaret of Antioch, Edgware confirmed the Rev'd Sally Baily as their new Vicar; and John Keble Church, Mill Hill, welcomed Simon Rowbory as its new Vicar.

Our new memorial garden was formally opened by a government minister and attended by local interfaith connections.

World Jewish Relief: EDRS members collected over £750 for World Jewish Relief to help poor families in the Ukraine.

Mitzvah Day: EDRS members supported nine projects for Mitzvah Day.

These included: decorating plant pots for the garden at New Hope Homeless Charity, Watford; assembling cosmetics packs for Homeless Action in Barnet; creating karaoke videos and goody bags for the Day Centre; cleaning and mending toys in the nursery; and knitting hats and scarves for the homeless. Radio Harrow interviewed older Orot pupils about Mitzvah Day.

Social Action Group: The chair of Social Action, Lisa Bard, is also on the Local Advisory Board at The London Academy for the Career Ready programme with responsibility for recruiting mentors. She has recruited 10 mentors for 6th formers who are Synagogue members. Working with the charity Together In Barnet, EDRS has collected donations of food, clothing and toiletries. We provided volunteers for the Christmas Shelter for the homeless held at Finchley Reform Synagogue.

In these various ways, Beyond EDRS groups support the Synagogue's duty of public benefit.

JEWISH AFFILIATED ORGANISATIONS

Board of Deputies: The Board of Deputies of British Jews (the BoD) is the voice of British Jewry: a cross-communal, democratic and grassroots organisation. EDRS has 5 elected representatives on the BoD and supports the BoD through a voluntary donation from each member. Tony Seymour, one of our Deputies, has been elected to the Finance and Organisation Group. EDRS Deputies ensure that our Synagogue membership fully understands the importance of the BoD in the diversity of Jewish life in the UK.

AJEX: The EDRS branch of AJEX meets six times a year and the members still take an active part in other AJEX meetings both locally and nationally.

JJBS: The Jewish Joint Burial Society provides funerals for EDRS Synagogue members. If a member transfers to another congregation which is also a member of JJBS, the funeral benefits will be transferred provided membership of the new synagogue is taken up within a short time. EDRS members have burial rights at the Western Cemetery at Cheshunt and cremations are carried out at the Golders Green Crematorium. A where members could be buried at Edgwarebury is now closed to EDRS members. JJBS has created an increasingly popular Woodland Cemetery with a modern prayer hall. There is also a facility for members to be buried with non-Jewish partners. These burials take place in double-depth graves in either the woodland or lawn sections.

MRJ: During the year, many topics have been discussed by the MRJ mainly about what the movement needs to do to help its communities. The main topics were mental health issues and safeguarding of adults and children. The MRJ are working on ways that they can help in these ever-growing areas. However, due to the many things going on at EDRS, especially in regard to the merger with Hendon. The Chairman has not been able to attend many of the chairs' meetings at MRJ.

In the past, the Synagogue has experienced problems with RSY notably in our general relationship, the quality of programmes and, also, their change of personnel. However, this year the experience has been greatly improved because the people now in charge are ex-EDRS leaders.

TRUSTEES OF THE EDGWARE & DISTRICT REFORM SYNAGOGUE

Mrs L Bard (elected)
Mrs J Brand (elected)
Mr R Brand (elected)
Mr M Casale (elected)
Mrs H Feller (by right from 16 May 2016)
Mr N Flash (elected)
Mr S Garfinkel (elected)
Mr J Harrod (elected)
Miss A Lerman (approved from 16 May 2016)
Mrs S Lerman (elected)
Mr H Moss (elected)
Mr J Nathan (elected)
Mr P Newton (elected until 16 May 2016)
Mrs L Perez (elected until 16 May 2016)
Mr P Rose (elected)
Mrs J Sigalov (elected)
Mr B Trainis (elected)
Mr C Wagner (by right until 16 May 2016)
Mrs J Weber (elected)
Mr M Weber (elected)
Mr A Woolstone (elected)

Custodian Trustees

Mr M B Conn
Mr C D DukeCohan
Mr D Glazer
Mr R Harris

Hon Solicitor

Mr J Kramer

Auditors

Martin May, Statutory Auditors and Chartered Accountants
399 Hendon Way, London NW4 3LH

Bankers

Barclays Bank PLC, 126 Station Road, Edgware HA8 7RY

Approved by the Board of Trustees (The Synagogue Council) on 16 October 2017 and signed on its behalf by

S GARFINKEL
Trustee and Chairman

J SIGALOV
Trustee and Hon Secretary

Report of the Trustees

for the year ended 31 December 2016

The Trustees present their annual report and financial statements of the Charity for the year ended 31 December 2016. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Laws of the Synagogue, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS 102) issued on 16 July 2014.

STRUCTURE, GOVERNANCE & MANAGEMENT

The Charity's registration number is 1038116. As required by the Charity Commission's mandatory practice Accounting and Reporting by Charities the following paragraphs are to be read in conjunction with pages 2-5 of Edgware & District Reform Synagogue ("EDRS") Trustees Report for 2016 which sets out the detailed activities of the Synagogue. The Trustees comprise up to eight Honorary Officers and up to eleven additional members who are elected at each Annual General Meeting for a period of twelve months, together with the Senior Warden, a member aged between 21 and 35 years nominated by Council and approved at General Meeting, and, for one year, the immediate past Chairman. Potential new Trustees are invited to stand for election and all members of the Synagogue are entitled to vote in the election of the Trustees. New Trustees are given guidance on their role and responsibilities in furthering their role and enhancing the aims of the Synagogue. In addition the President, Vice Presidents and several observers are all entitled to attend Council meetings for their valuable advice, but without voting rights.

The Synagogue employs administrative staff, under the day to day management of Perry Newton (Community Director) and Karen Senitt (Synagogue Administrator), who are responsible for the day-to-day management of the building, co-ordination of activities between various groups and who are available to respond to queries, which are often of a sensitive nature, including membership, finance, life events and bereavements.

Honorary Officers annually review salaries of all employees including the above two key management personnel with reference to their duties and responsibilities having regard to the resources of the Synagogue and employment legislation.

All significant operational decisions are made by Council, taking appropriate external advice where necessary. The Constitution also requires certain key decisions to be approved by the membership in open meeting. EDRS is a constituent member of the Movement for Reform Judaism.

OBJECTIVES AND ACTIVITIES

The objectives of EDRS can be found in Article 2 in the Laws of the Synagogue. In summary these promote the advancement of Judaism by:

- providing religious services;
- maintaining a place of worship;
- arranging life cycle events such as marriages;
- advancing education by providing classes in Hebrew and Religion with weekly classes for under-16s and adult education, open to members and non-members; and
- performing charitable activities of a religious nature to members and non-members.

These objectives are met through the actions of the EDRS sub-committees and EDRS associated groups and organisations, reports of which can be found on pages 2-5 and which are run by a wide range of volunteers as well as EDRS employees.

VOLUNTEERS

EDRS is grateful for the unstinting efforts of its volunteers who are involved in service provision and fund-raising. It is not possible and practical to estimate the monetary value of the services provided by the volunteers during the year.

PUBLIC BENEFIT AND STRATEGY

The Synagogue's aims are described above under "objectives and activities". The benefits of such aims are derived by the members and the public, attending services and activities provided by the Charity. As a charity the Synagogue's strategy is to continue to provide a religious environment and purpose for its members in safe and financially secure manner. The income of the Charity together with the support of the volunteers is directed to fulfil these objective and activities both during the year under review and future years.

FUNDS HELD AS CUSTODIAN TRUSTEES ON BEHALF OF OTHERS

The Synagogue's freehold premises are held on its behalf by the Custodian Trustees, due to the limitations of the Charity's legal status. The Charity and its objects (noted above) utilises the freehold premises for the provision of those objects. The Honorary Solicitor has ensured safe custody and segregation of the assets for the benefit of the Charity and its members.

INVESTMENT POLICY

There are no restrictions on the Synagogue's powers to invest. The Trustees operate a low risk strategy with respect to investments.

RESERVES POLICY

It is the policy of the Synagogue to maintain our unrestricted funds, which are the free reserves of the Synagogue, at an adequate level to enable the Synagogue to undertake its charitable objectives.

The designated funds are those which have been set aside by the Trustees for specific projects, for example major building works, as further described in note 11 to the financial statements.

The restricted funds are those donated to the Synagogue for specific purpose or nature solely under the direction of the donors, for example the High Holy Day appeal (see below) and are described in note 12 of the financial statements.

GRANT MAKING POLICY

The Synagogue pursues its charitable giving through a number of programmes but mainly through the High Holy Day appeal. With the exception of minor disbursements in the case of need, our policy is to make grants only out of donations received and only to registered charities, both Jewish and non-Jewish, whether in the UK or overseas.

RISK MANAGEMENT

The Trustees are responsible for overseeing the risks associated with the Synagogue. Risks are identified by the Trustees and on a regular basis by examining the major strategic, financial, security and operational risks which the Synagogue faces. Systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

There have been no incidents reported to the Charity Commission.

The major risks and uncertainties that face EDRS are that we fail to:

- maintain the current level of membership;
- successfully grow EDRS fundraising activities;
- successfully increase the number of young families.

FINANCIAL REVIEW

The Charity's income is principally reliant upon subscriptions, which were £790,044 in 2016 (2015 - £780,431). Other activities and sources of income of £651,578 (2015 - £588,865) add to resources to help the Synagogue meet its charitable objectives. Amounts expended on activities undertaken to support the charitable objectives of the Synagogue during the year amounted to £1,516,585 (2015 - £1,303,682).

As planned the special project fund was more extensively utilised in 2016. Principal expenditure was on further boiler costs and the renovation of the Community Centre and caretaker's flat. The remaining funds are carried forward to 2017 to help meet further planned enhancement of the Synagogue's infrastructure.

The Synagogue's reserves remain at a satisfactory level.

PLANS FOR THE FUTURE

Following an approach by Hendon Reform Synagogue to merge and the passing today of appropriate resolutions the two Synagogues will merge into a new entity, Edgware &

Hendon Reform Synagogue, effective financially on 1 November 2017 by the transfer of each Synagogue's assets and liabilities. There have already been joint services and activities. Following the formal merger we will continue to look for new areas of fundraising, together with grant applications, legacies, wills and donations and will continue to provide the wide range of activities as set out on pages 2 - 5 so as to meet the Synagogue's charitable objectives.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015;
- 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 in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITORS

A resolution proposing that Martin May, Statutory Auditors and Chartered Accountants, be re-appointed as auditors of the Charity will be put to the Annual General Meeting.

Approved by the Trustees on 16 October 2017 and signed on their behalf by:

HS MOSS B.Com FCA, Hon. Treasurer

J SIGALOV, Trustee and Hon. Officer

Independent Auditors' Report

To the Trustees of Edgware & District Reform Synagogue

We have audited the financial statements of Edgware and District Reform Synagogue for the year ended 31 December 2016, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. These financial statements have been prepared under the accounting policies set out therein. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the Charity's trustees, as a body, in accordance with the regulations made under Section 154 of the Charities Act 2011. 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITOR

As explained more fully in the Trustees' Responsibilities Statement set out on page 7, the trustees are responsible for the preparation of financial statements which give a true and fair view.

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

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies

with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2016, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; 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.

**MARTIN MAY BA FCA
(Senior Statutory Auditor)**

**For and on behalf of Martin May Statutory
Auditors and Chartered Accountants
399 Hendon Way
London NW4 3LH**

17 October 2017

Martin May Statutory Auditors and Chartered Accountants are eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Statement of Financial Activities

For the Year Ended 31 December 2016

Including Income and Expenditure Account

| Notes | Unrestricted | Designated | Restricted | Total Funds | | |
|--|--------------|------------------|-------------------|----------------|-------------------|-------------------|
| | Funds | Funds | Funds | 2016 | 2015 | |
| | £ | £ | £ | £ | £ | |
| INCOME AND ENDOWMENTS FROM: | | | | | | |
| Charitable activities | 2 | 1,256,076 | - | - | 1,256,076 | 1,194,304 |
| Donations and legacies | 3 | 12,347 | 137,025 | 34,344 | 183,716 | 173,365 |
| Investment income - bank interest receivable | | 1,830 | - | - | 1,830 | 1,627 |
| Total income and endowments | | 1,270,253 | 137,025 | 34,344 | 1,441,622 | 1,369,296 |
| EXPENDITURE ON: | | | | | | |
| Charitable activities | 4 | 1,252,459 | 237,625 | 26,501 | 1,516,585 | 1,303,682 |
| Total expenditure | | 1,252,459 | 237,625 | 26,501 | 1,516,585 | 1,303,682 |
| NET (EXPENDITURE) / INCOME FOR THE FINANCIAL YEAR | | | | | | |
| Transfer between funds | 11, 12 | 17,794 | (100,600) | 7,843 | (74,963) | 65,614 |
| Net movement in funds | | 21,395 | (12,339) | (9,056) | - | - |
| RECONCILIATION OF FUNDS: | | | | | | |
| Fund balances at 1 January 2016 | | 668,175 | 1,155,239 | 53,979 | 1,877,393 | 1,811,779 |
| FUND BALANCES AT 31 DECEMBER 2016 | | £707,364 | £1,042,300 | £52,766 | £1,802,430 | £1,877,393 |

The statements of financial activities include all gains and losses in the year.

All income and expenditure derives from continuing activities.

BALANCE SHEET AS AT 31 DECEMBER 2016

| Notes | Unrestricted | Designated | Restricted | Total Funds | | |
|---|--------------|-----------------|-------------------|----------------|-------------------|-------------------|
| | Funds | Funds | Funds | 2016 | 2015 | |
| | £ | £ | £ | £ | £ | |
| Fixed Assets | | | | | | |
| Tangible fixed assets | 7 | 468,270 | 941,634 | - | 1,409,904 | 1,461,967 |
| Investments | 8 | 2 | - | - | 2 | 2 |
| Total fixed assets | | 468,272 | 941,634 | 0 | 1,409,906 | 1,461,969 |
| Current Assets | | | | | | |
| Debtors and prepayments | 9 | 93,221 | 9,125 | 4,430 | 106,776 | 74,743 |
| Cash at bank and in hand | | 362,425 | 130,708 | 72,647 | 565,780 | 618,825 |
| Total current assets | | 455,646 | 139,833 | 77,077 | 672,556 | 693,568 |
| Creditors: amounts falling due within one year | 10 | 216,554 | 39,167 | 24,311 | 280,032 | 278,144 |
| Net current assets | | 239,092 | 100,666 | 52,766 | 392,524 | 415,424 |
| Net assets | | £707,364 | £1,042,300 | £52,766 | £1,802,430 | £1,877,393 |
| Funds of the charity: | | | | | | |
| Unrestricted | | 707,364 | - | - | 707,364 | 668,175 |
| Designated | 11 | - | 1,042,300 | - | 1,042,300 | 1,155,239 |
| Restricted | 12 | - | - | 52,766 | 52,766 | 53,979 |
| Total charity funds | | £707,364 | £1,042,300 | £52,766 | £1,802,430 | £1,877,393 |

Approved by the Board of Trustees (The Synagogue Council) on 16 October 2017 and signed on its behalf by

H S MOSS B Com FCA

Trustee and Honorary Treasurer

J SIGALOV

Trustee and Honorary Officer

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2016

| | Notes | Total Funds | |
|--|-------|-----------------|----------------|
| | | 2016 £ | 2015 £ |
| NET CASH USED IN OPERATING ACTIVITIES | 14 | (51,891) | 190,736 |
| Cash flows from investing activities | | | |
| Interest received | | 1,830 | 1,627 |
| Purchase of fixed assets | | (2,984) | (4,164) |
| NET CASH PROVIDED BY INVESTING ACTIVITIES | | (1,154) | (2,537) |
| CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR | | (53,045) | 188,199 |
| Cash and cash equivalents brought forward | | 618,825 | 430,626 |
| CASH AND CASH EQUIVALENTS CARRIED FORWARD | | 565,780 | 618,825 |
| CASH AND CASH EQUIVALENTS CONSISTS OF: | | | |
| Cash at bank and in hand | | 565,780 | 618,825 |

NOTES TO ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

I. ACCOUNTING POLICIES

a) **General information, basis of preparation and going concern**

Edgware and District Reform Synagogue is a charity registered in England and Wales. The nature of the charity's operations and principal activities are detailed in the Trustee's Reports.

The Synagogue constitutes a public benefit entity as defined by FRS 102. The accounts have been prepared under the historical cost convention, in accordance with the Charities Act 2011, the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern. The planned merger with Hendon Reform Synagogue in the Summer of 2017 by the creation of a new entity into which each will transfer their assets and liabilities does not impinge on the going concern of the Synagogue.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

b) **Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after certain conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised.

Voluntary income is included in the Statement of Financial Activities upon receipt. Income from charitable activities (including membership income) is recognised as incoming resources when receivable, except when incapable of financial measurement.

Investment income is recognised on a receivable basis.

c) **Income Tax Recoverable**

Income tax recoverable has been included to the extent that it arises on gift aided subscriptions and donations receivable in the year.

d) **Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

e) **Expenditure recognition and support cost allocation**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under charitable expenditure which comprises all expenditure directly relating to the objectives of the Synagogue.

NOTES TO ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016 (CONT'D)

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources e.g. the support costs have been allocated to the charity's activities based on the number of staff employed in each area. The analysis of these costs is included in note 5. Governance costs include audit costs, legal advice for the trustees and any other costs associated with constitutional and statutory requirements.

f) Pensions

The Synagogue operates a defined contribution plan in respect of certain of its employees. Eligible employees of the Synagogue are entitled to receive contributions, expressed as a proportion of their salaries, in a workplace pension scheme or in respect of their own personal pension schemes. Contributions are expensed as they become payable.

g) Tangible fixed assets

Fixed assets are included at cost. The following rates of depreciation are employed to depreciate those assets over their expected useful economic lives:-

| | |
|--------------------------------|---------------------------|
| Freehold buildings | 2% on cost |
| Furniture, fixtures & fittings | 10% on cost |
| Office equipment | 20% on cost |
| Motor cars | 25% on written down value |
| Prayer books | 15% on cost |

h) Investment

The investment is stated at historical cost at the balance sheet date.

i) Debtors and prepayments

Debtors are recognised when the charity is legally entitled to the income after certain conditions have been met before the year end, the amount can be measured reliably and it is probable that the income will be received after the year end. Prepayments are valued at the amount prepaid net of any discounts due.

j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discount due.

k) Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

l) Volunteers

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

m) Impairment

Assets are reviewed for any indication that the asset may be impaired at each balance sheet date. Impairment exists when the carrying amount exceeds its historical cost and the impairment loss is recognised in profit or loss. In preparing the accounts the trustees have considered that none of the assets are impaired at the balance sheet date.

NOTES TO ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016 (CONT'D)

| 2. INCOME FROM CHARITABLE ACTIVITIES | Unrestricted | Designated | Restricted | Total Funds | Total Funds |
|---|-------------------|------------|------------|-------------------|-------------------|
| | Funds | Funds | Funds | 2016 | 2015 |
| | £ | £ | £ | £ | £ |
| Subscriptions | 794,044 | - | - | 794,044 | 780,431 |
| Income tax recoverable | 141,651 | - | - | 141,651 | 135,959 |
| Hire of hall and other accommodation | 28,217 | - | - | 28,217 | 19,813 |
| EMET and Year Book advertising | 3,757 | - | - | 3,757 | 7,333 |
| High Holyday tickets | 5,795 | - | - | 5,795 | 4,435 |
| Kaytanot and youth work | 30,223 | - | - | 30,223 | 29,647 |
| Marriages | 4,830 | - | - | 4,830 | 4,855 |
| Day Centre contribution | 17,003 | - | - | 17,003 | 17,409 |
| Nagila fees and other income | 180,875 | - | - | 180,875 | 144,076 |
| Community and welfare projects | 11,797 | - | - | 11,797 | 13,758 |
| Sale of educational materials and books | 15,945 | - | - | 15,945 | 24,447 |
| Income from kiddushim | 17,444 | - | - | 17,444 | 9,715 |
| Other income | 4,495 | - | - | 4,495 | 2,426 |
| | £1,256,076 | £0 | £0 | £1,256,076 | £1,194,304 |

The income from charitable activities for the year ended 31 December 2015 of £1,194,304 relates to unrestricted fund.

| 3 DONATIONS AND LEGACIES | Unrestricted | Designated | Restricted | Total Funds | Total Funds |
|--------------------------|----------------|-----------------|----------------|-----------------|-----------------|
| | Funds | Funds | Funds | 2016 | 2015 |
| | £ | £ | £ | £ | £ |
| Donations | 9,470 | 11,000 | 7,894 | 28,364 | 15,551 |
| Fund raising | 2,330 | - | - | 2,330 | 1,969 |
| Special projects fund | - | 106,148 | - | 106,148 | 102,977 |
| High Holy Day appeal | - | - | 22,020 | 22,020 | 19,962 |
| Income tax recoverable | - | 19,877 | 4,430 | 24,307 | 25,906 |
| Legacies | 547 | - | - | 547 | 7,000 |
| | £12,347 | £137,025 | £34,344 | £183,716 | £173,365 |

Income from donations and legacies for the year ended 31 December 2015 was £173,365 of which £20,970 was attributable to unrestricted funds, £124,684 was attributable to designated fund and balance of £27,711 was attributable to restricted fund.

| 4. EXPENDITURE ON CHARITABLE ACTIVITIES | Staff Costs | Direct costs | Support costs | 2016 | 2015 |
|---|-----------------|-----------------|-----------------|-------------------|-------------------|
| | £ | £ | £ | £ | £ |
| Unrestricted funds | | | | | |
| Services & festivals | 38,046 | 18,580 | 86,779 | 143,405 | 135,191 |
| Education & nursery | 222,605 | 19,593 | 302,805 | 545,003 | 529,534 |
| Rabbinic salaries and expenses | 205,536 | 14,148 | 86,779 | 306,463 | 289,655 |
| Youth work | 43,124 | 34,471 | 86,779 | 164,374 | 159,759 |
| Community & welfare | 30,567 | 4,552 | 42,453 | 77,572 | 78,286 |
| EMET and Year Book costs | - | 4,324 | - | 4,324 | 6,348 |
| Depreciation | - | 11,318 | - | 11,318 | 12,628 |
| | 539,878 | 106,986 | 605,595 | 1,252,459 | £1,211,401 |
| Designated funds | | | | | |
| Special projects | - | 190,170 | - | 190,170 | 24,838 |
| Depreciation | - | 43,729 | - | 43,729 | 43,729 |
| Children projects fund | - | 3,726 | - | 3,726 | - |
| | - | 237,625 | - | 237,625 | 68,567 |
| Restricted funds | | | | | |
| Charitable donations | - | 26,501 | - | 26,501 | 23,714 |
| | £539,878 | £371,112 | £605,595 | £1,516,585 | £1,303,682 |

Expenditure on charitable activities for the year ended 31 December 2015 was £1,303,682 of which £1,211,401 was attributable to unrestricted funds, £68,567 was attributable to designated fund and balance of £23,714 was attributable to restricted fund.

NOTES TO ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016 (CONT'D)

| 5. SUPPORT COSTS | Services & | | | | Community & | | 2016 | 2015 |
|--------------------------------------|----------------|-----------------|----------------|----------------|----------------|-----------------|-----------------|------|
| | festivals | Education | Rabbis | Youth | welfare | | | |
| | £ | £ | £ | £ | £ | £ | £ | |
| Premises cost | | | | | | | | |
| Caretakers costs | 13,798 | 48,145 | 13,798 | 13,798 | 6,750 | 96,289 | 92,080 | |
| Lighting, heating and rates | 3,534 | 12,332 | 3,534 | 3,534 | 1,729 | 24,663 | 30,691 | |
| Repairs & maintenance | 5,781 | 20,172 | 5,781 | 5,781 | 2,828 | 40,343 | 34,464 | |
| Office costs | | | | | | | | |
| Administrative staff cost | 18,784 | 65,542 | 18,784 | 18,784 | 9,189 | 131,083 | 126,457 | |
| Printing, postage & stationery | 3,288 | 11,475 | 3,288 | 3,288 | 1,609 | 22,948 | 19,459 | |
| Computerisation | 843 | 2,943 | 843 | 843 | 413 | 5,885 | 8,711 | |
| Bank charges | 347 | 1,213 | 347 | 347 | 170 | 2,424 | 2,052 | |
| Telephone | 428 | 1,495 | 428 | 428 | 209 | 2,988 | 3,201 | |
| Insurance | 1,592 | 5,557 | 1,592 | 1,592 | 779 | 11,112 | 9,032 | |
| Security | 1,045 | 3,649 | 1,045 | 1,045 | 511 | 7,295 | 6,077 | |
| Publicity | 18 | 64 | 18 | 18 | 9 | 127 | 572 | |
| Other items | 2,367 | 8,257 | 2,367 | 2,367 | 1,158 | 16,516 | 11,697 | |
| Movement for Reform Judaism | 18,342 | 64,001 | 18,342 | 18,342 | 8,973 | 128,000 | 125,000 | |
| Burial scheme | 15,709 | 54,810 | 15,709 | 15,709 | 7,685 | 109,622 | 114,155 | |
| Governance costs - audit fees | 903 | 3,150 | 903 | 903 | 441 | 6,300 | 6,000 | |
| | £86,779 | £302,805 | £86,779 | £86,779 | £42,453 | £605,595 | £589,648 | |

6. STAFF COSTS, KEY MANAGEMENT PERSONNEL REMUNERATION, TRUSTEES' REMUNERATION AND EXPENSES AND PENSION COSTS

| | 2016 | 2015 |
|------------------------------------|-----------------|-----------------|
| | £ | £ |
| Salaries and wages | 685,009 | 623,572 |
| Social security costs | 51,454 | 43,519 |
| Defined contribution pension costs | 23,228 | 59,041 |
| Other employment benefits | 7,559 | 9,568 |
| | £767,250 | £735,700 |

Analysed as:

| | 2016 | 2015 | 2016 | 2015 |
|------------------------|---------------|---------------|-----------------|-----------------|
| | Numbers | Numbers | £ | £ |
| Services and festivals | 0(14) | 0(15) | 38,046 | 37,233 |
| Education & nursery | 2(32) | 2(38) | 222,605 | 217,404 |
| Rabbinic | 2(1) | 2(0) | 205,536 | 192,760 |
| Youth work | 2(0) | 2(0) | 43,124 | 41,032 |
| Caretaking | 4(3) | 4(3) | 96,289 | 92,080 |
| Community & welfare | 0(1) | 0(1) | 30,567 | 28,734 |
| Administrative | 1(6) | 1(6) | 131,083 | 126,457 |
| | 11(57) | 11(63) | £767,250 | £735,700 |

The number of employees represents the average full time employees for the year and the number shown in brackets are the average number who are not full time employees.

One employee received emoluments (excluding pension costs) of more than £60,000 (2015 - one).

The charity operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £23,228 (2015 - £59,041) and there were no outstanding or prepaid contributions at 31 December 2016 (2015 - £nil).

The total amount of employee benefits received by key management personnel is £38,656 (2015 £32,097). The Trustee considers its key management personnel is the Executive Director, of whom the trustees have delegated significant authority and responsibility in the day-to-day running of the Charity.

No remuneration and no reimbursement of expenses paid to the Trustees during the year. However concessions for subscriptions have been paid to a trustee and the key management personnel as detailed in Note 13, Related Party Transactions.

NOTES TO ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016 (CONT'D)

7. TANGIBLE FIXED ASSETS

| | Freehold land & buildings £ | Furniture fixtures & fittings £ | Office equipment £ | Motor car £ | Prayer books £ | Total £ |
|---------------------------------|--------------------------------------|--|--------------------------|-------------------|----------------------|-------------------|
| Cost | | | | | | |
| 1 January 2016 | 2,312,358 | 285,308 | 76,219 | 22,717 | 41,798 | 2,738,400 |
| Additions | - | 2,984 | - | - | - | 2,984 |
| Disposals | - | - | - | - | - | - |
| 31 December 2016 | 2,312,358 | 288,292 | 76,219 | 22,717 | 41,798 | 2,741,384 |
| Accumulated depreciation | | | | | | |
| 1 January 2016 | 880,603 | 265,957 | 74,493 | 14,826 | 40,554 | 1,276,433 |
| Eliminated on disposal | - | - | - | - | - | - |
| Charge for the year | 46,247 | 5,068 | 903 | 1,973 | 856 | 55,047 |
| 31 December 2016 | 926,850 | 271,025 | 75,396 | 16,799 | 41,410 | 1,331,480 |
| Net book value | | | | | | |
| 31 December 2016 | £1,385,508 | £17,267 | £823 | £5,918 | £388 | £1,409,904 |
| 31 December 2015 | £1,431,755 | £19,351 | £1,726 | £7,891 | £1,244 | £1,461,967 |

8. INVESTMENTS

| | 2016 £ | 2015 £ |
|---------------------------------|-----------|-----------|
| Investment in subsidiary | | |
| Stonegrove Promotions Limited | 2 | 2 |
| | £2 | £2 |

The investment in the subsidiary is the total issued share capital of Stonegrove Promotions Limited, a Company incorporated in England. The Company did not trade in the year ended 31 December 2016.

9. DEBTORS AND PREPAYMENTS

| | 2016 £ | 2015 £ |
|--------------------------------|-----------------|----------------|
| Income tax recoverable | 72,405 | 39,511 |
| Sundry debtors and prepayments | 34,371 | 35,232 |
| | £106,776 | £74,743 |

Gift aid of £72,405 has not been claimed to date but there are no concerns that this debt is irrecoverable.

10. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

| | 2016 £ | 2015 £ |
|---------------------------------|-----------------|-----------------|
| Other taxes and social security | 14,802 | 11,797 |
| Sundry creditors and accruals | 265,230 | 266,347 |
| | £280,032 | £278,144 |

NOTES TO ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016 (CONT'D)

11. DESIGNATED FUNDS

| | Balance 01-Jan-16 £ | Incoming £ | Outgoing £ | Transfer to Unrestricted Fund £ | Balance 31-Dec-16 £ |
|--------------------------------|---------------------------|-----------------|-------------------|--|---------------------------|
| Community Centre building fund | 464,456 | - | (16,575) | - | 447,881 |
| Special projects fund | 687,057 | 137,025 | (217,324) | (12,339) | 594,419 |
| Children projects fund | 3,726 | - | (3,726) | - | - |
| | £1,155,239 | £137,025 | £(237,625) | £(12,339) | £1,042,300 |

Designated funds are those earmarked for specific projects under the discretion of the trustees.

The Community Centre building fund was set up in 1988 to provide for the cost of the building and its furniture, fixtures and fittings.

The special projects fund (formerly denoted as the major projects fund) commenced in 1990 to provide funds for such items including donations relating to Stonegrove 2000 and other Synagogue projects. As a result of the receipt of a donation of £11,000 from the Government towards the Holocaust Memorial Garden a prior year transfer of £9,048 from the Unrestricted Fund was released back to that Fund, together with other sundry transfers of £3,291 results in total transfer of £12,339 from Unrestricted Fund.

The children projects fund was set up in 2012 following the receipt of a legacy. The purpose of the fund is to provide educational support to children.

12. RESTRICTED FUNDS

| | Balance 01-Jan-16 £ | Incoming £ | Outgoing £ | Transfer to Unrestricted Fund £ | Balance 31-Dec-16 £ |
|-----------------------|---------------------------|----------------|------------------|--|---------------------------|
| Charitable funds | 36,059 | 26,814 | (26,501) | - | 36,372 |
| Additional Rabbi fund | 17,920 | 6,230 | - | (9,056) | 15,094 |
| Choir fund | | 1,300 | | | 1,300 |
| | £53,979 | £34,344 | £(26,501) | £(9,056) | £52,766 |

The charitable funds represent amounts collected by the various committees of the Synagogue, the High Holy Day appeal and other collections which have been or will be paid to other Charities or be used for general community support.

The additional Rabbi fund are those funds collected for an additional Rabbi. A third Rabbi started in October 2015 and the transfer of £9,056 to the Unrestricted Fund is the pro-rata reimbursement of part of the third Rabbi salary costs.

The Choir fund represents amounts specifically donated for use by the choir to make a recording.

13. RELATED PARTY TRANSACTIONS

The freehold properties of £1,385,508 (2015 £1,431,755) as disclosed in note 7, are held by the custodian trustees.

In common with many synagogues EDRS have a number of members on concessionary subscription rates, which may and can include Honorary Officers, Trustees and employees who are members of the Synagogue. Honorary Officers have a policy to consider the application of these concessionary rates to ensure that all members are treated fairly and compassionately based on their financial position and not their role within EDRS, as well as having regard to EDRS's status as a charity.

The concessions are given to the following related parties:

| | 2016 £ | 2015 £ |
|-----------------------------------|---------------|---------------|
| Stephen Garfinkel (Trustee) | 800 | 785 |
| Perry Newton (Community Director) | 256 | 695 |
| | £1,055 | £1,480 |

NOTES TO ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016 (CONT'D)

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

| | 2016 £ | 2015 £ |
|--|------------------|-----------------|
| Net (expenditure)/ income for the financial year | (74,963) | 65,614 |
| Deduct interest | (1,830) | (1,627) |
| Add back depreciation charge | 55,047 | 56,357 |
| Decrease (increase) in debtors | (32,033) | (12,539) |
| Increase (decrease) in creditors | 1,888 | 82,931 |
| Net cash used in operating activities | £(51,891) | £190,736 |

15. POST BALANCE SHEET EVENT

The members of the Synagogue together with the members of Hendon Reform Synagogue have planned to merge during 2017 by the creation of a new entity known as Edgware & Hendon Reform Synagogue. The Trustees of EDRS have signed the final agreed documentation which, for financial purposes, transfers the assets and liabilities of EDRS to the new Synagogue on 1 November 2017.

Since the year end approximately £60,000 has been incurred in costs relating to the merger.

SOME OF OUR REGULAR EDRS ACTIVITIES:

AJEX | DAY CENTRE | HALL HIRE | NAGILA NURSERY | NEW
 OPTIONS FOR OVER 60s | DISCUSSION GROUPS | ROSH
 CHODESH GROUP | ZUMBA & ZUMBA GOLD | YOGA |
 SCHMOOZING WITH THE RABBIS | YIDDISH | INTERMEDIATE
 HEBREW | DROP ZONE | YOUTH CLUB | BAR/BAT MITZVAH
 CLASS | ADULT EDUCATION | BRIDGE CLUB | YOUNG ADULTS
 SOCIAL EVENTS | SHAOLIN KICK BOXING | FUNDRAISING &
 SOCIAL ACTION | JACS CLUB | ISRAELI DANCING | UNIFORMED
 GROUPS | KUDDLER UP SHABBAT | YOUTH LEADERSHIP
 TRAINING | SHABBAT SERVICES | ODESSA TWINNING GROUP
 YOUNG PEOPLE'S SERVICES | GCSE CLASSES | OROT RELIGION
 SCHOOL | HOLIDAY SCHEMES FOR KIDS | EDRS LIBRARY | NOT
 THE WOMEN'S GUILD | ISRAEL GROUP | YOUTH CLUBS | ART
 EXHIBITIONS | INTERFAITH ACTIVITIES | THREADS OF TIME
 GROUP | WELFARE AND BEREAVEMENT SUPPORT
 ... and much more

FOR MORE INFORMATION ON THESE AND MUCH MORE CALL:

020 8238 1000

Thank you to all EDRS staff and volunteers for your endless help and support throughout 2016.