

**Charity number 1160487**  
**Company number: 09349392**

**The Northwood and Pinner Liberal Synagogue**

**Directors' report and financial statements**

**For the year ended 31 March 2018**

**The Northwood and Pinner Liberal Synagogue  
Directors Report and Financial Statements for the year ended 31 March 2018**

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**The Northwood and Pinner Liberal Synagogue  
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**Legal and administrative information**

The name of the Company is The Northwood and Pinner Liberal Synagogue.  
A Company Limited by Guarantee. Company number 09349392 incorporated 10<sup>th</sup> December 2014.

**President** Dr Stephen Herman  
**Vice President** Brian Sass

**Directors**

The directors who served during the year were as follows:

	<b>Date Elected</b>
Mimi Konigsberg	23rd April 2015 (Chair)
Susan Boobis	23rd April 2015 (Vice-Chair)
Philip Austin	23rd April 2015 (Hon Treasurer)
Judy Fox	23rd April 2015 (Hon Sec)
	Resigned July 2017
Marsha Myers	23rd April 2015
Jackie Goodman	23rd April 2015
Peter Bello	23rd April 2015
	Resigned July 2017
Mark Faith	23rd April 2015
Suzanne Haffner	23rd April 2015
Leslie Moss	23rd April 2015
Sarah Twaites	23rd April 2015
Carol Jordan	6th July 2017
Abigail Purkis	6th July 2017
Richard Colin	1st January 2018
Nicole Hershon	1st February 2018 (Hon Sec)

**Rabbis**

Aaron Goldstein – Senior Rabbi  
Lea Mühlstein – Rabbi Educator  
Dr Andrew Goldstein – Emeritus Rabbi

**Principal and Registered Office** 18-24 Oaklands Gate, Green Lane, Northwood, HA6 3AA

**Charity Number** 1160487

**Bankers** Barclays Bank PLC, 128 Moorgate, London, EC2M 6SX

**Auditor** Nyman Libson Paul, Regina House, 124 Finchley Road, London NW6 5JS

**The Northwood and Pinner Liberal Synagogue  
Directors Report and Financial Statements for the year ended 31 March 2018**

**Directors report**

The Directors present their report and the audited financial statements of the Company for the year ended 31 March 2018.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the Company's Memorandum and Articles of Association dated 10<sup>th</sup> December 2014, the Charities Act 2011 and the Charities SORP FRS 102.

The charity was established by a group from the Wembley area who, becoming aware that an increasing number of younger people were moving into Pinner and Northwood, recognised the potential for the development of a new community in that area. Originally based in Pinner, the community moved to premises in Hallowell Road, Northwood in 1966 and to the present purpose built premises in 1980. It is known by the initials NPLS. The charity was originally established as an unincorporated association Northwood and Pinner Liberal Synagogue (registered charity number 243618) which transferred the whole of its undertaking to the Company with effect from 1<sup>st</sup> April 2015.

**Structure**

The Company is Limited by Guarantee number 09349392 and is registered as a Charity number 1160487.

**Governance and management; recruitment and appointment of trustees**

The governance of the Company is the responsibility of the Board (the members of which are also the trustees of the charity), which is elected by NPLS' members at an Annual General Meeting. The Board members serve a maximum two year term of office, at the end of which they may stand for re-election. The Memorandum and Articles of Association provide for a minimum of 6 trustees and a maximum of 13 trustees of whom 5 constitute a quorum. The Board is responsible for all matters relating to the Synagogue.

The Board meets between 6 and 10 times a year and agrees all matters relating to the functions of NPLS, its broad strategy and areas of activity, including:

- the level of subscriptions payable by its members;
- annual income and expenditure budgets
- the allocation of its resources;
- confirming the admission of applicants who fulfil the requirements of membership
- the employment of professionals and support staff;
- risk management policies and performance; and
- the appointment of committees.

The day-to-day administration is delegated to a number of committees but the Board retains the overall control and management of the administration of the Company.

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The major committees are generally represented on, and report to, the Board on a regular basis and cover most aspects of NPLS' activities including its religious affairs, education, membership and employment. The Treasurer reports quarterly.

In addition, the Honorary Officers, consisting of the Chair, Vice-Chair, Honorary Treasurer and Honorary Secretary meet on a monthly basis prior to the board meeting to deal with operational issues as well as setting the agenda for the board meeting. The rabbis attend in their professional roles.

#### **Induction and training of Directors**

Prior to nomination, the Chair meets with prospective Board Directors to brief them about the role and the expectations and responsibilities of becoming a Board member. Following appointment, new Directors are introduced to their new role and given copies of the Memorandum & Articles of Association and a guide to the policies and procedures adopted by the Company. A number of publications from the Charity Commission are also provided including guidance on charities and public benefit and on the advancement of religion for public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act. Directors are recruited to and provide leadership on specific roles such as finance, property management and social action.

#### **Risk management**

The Directors are responsible for ensuring that NPLS has a risk framework that identifies, assesses and manages risks to which it may be exposed. The Board has therefore established a Risk Committee whose remit is to identify and assess such risks the results of which are documented in the NPLS risk register. The Risk Committee reports its findings to the Board who review the results and are responsible for taking mitigating actions to ensure that risks remain within the Board's risk appetite. The Board confirms that the above process in particular, insurance cover is in place and the finances of NPLS are kept under review. NPLS makes appropriate Disclosure and Barring Service (DBS) checks for such members and staff who work with children or other vulnerable groups within NPLS, as NPLS should check in accordance with best practice. Safeguarding policy and procedures are regularly reviewed and all Board members have recently received appropriate Safeguarding training. All committees are required to identify risks and their mitigation as part of their Terms of Reference.

### **OBJECTIVES AND ACTIVITIES**

#### **OUR AIMS**

The objects of the Company are set out in its Memorandum & Articles of Association and are summarised below:

- The advancement of Liberal Judaism
- Providing, maintaining and carrying on a place of worship and arranging to conduct religious services
- Providing, arranging for and conducting religious education.
- Providing for the solemnisation of marriages
- Providing for burial and cremation
- Providing communal, cultural activities and care in the community
- Performing such other religious rites and charitable duties as the Board from time to time determines

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**OUR OBJECTIVES**

Since its foundation in 1964, NPLS has grown to be the second largest constituent member of Liberal Judaism, with membership levels being maintained year on year in contrast to a more general trend discerned in British Jewish mainstream groupings. Current membership is approximately 1,026 adults and approximately 253 children and junior members under 21 years of age. NPLS provides a comprehensive range of services and activities in accordance with its objectives.

Our objectives are set to reflect our faith and community aims. Each year the Directors review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review, the Directors have considered the Charity Commission's general guidance on public benefit and, in particular, its supplementary public guidance on the advancement of religion for the public benefit.

Our aims remain to provide a community centre where Liberal Jews can meet, study and pray, and to provide a facility that can be used by the wider community.

**HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT**

The Company carries out a wide range of activities in pursuance of its charitable aims. The Directors consider that these activities, summarised below, provide benefit both to those who worship at NPLS and the wider community of Northwood and Pinner.

**Religious activities**

NPLS provides a centre for our prayers and worship and for the activities associated with the practice of Liberal Judaism. During the year under review, we offered a range of religious services and activities including:

**Prayers:** NPLS is open for Friday night and Saturday morning Shabbat services.

**Festivals:** All festivals are celebrated with special services and on occasion, principally Passover, a communal meal is prepared for those who wish to celebrate a second Seder night.

**Funeral services:** In satisfaction of the historical religious obligation placed upon every Jewish community to be able to bury its deceased members promptly (ideally the same day) in a Jewish cemetery and the qualifying requirement of Liberal Judaism to provide funeral facilities, the synagogue provides, through the NPLS Burial, Cremation and Funeral Expenses Scheme, a complete funeral service for its members, which relieves the deceased's bereaved relatives of the burden of organising funerals and burials or cremations.

**Marriage:** NPLS provides couples with an appropriate location for both their civil and religious marriage.

**Inter-faith dialogue:** NPLS is an active member of the Faith Communities Forum for the Northwood and Pinner area. We use this platform to promote inter-faith dialogue and social cohesion. NPLS has a close association with the local branch of the Council for Christians and Jews.

**Yom Kippur Appeal:** Each year, the Yom Kippur Appeal is made by the Chairman of NPLS to the whole membership of NPLS during the course of the morning service. Three charities are selected by a committee – one a local charity, the second a Jewish charity and the third an Israeli charity. By 31 March 2018, our 2017 Yom Kippur Charity Appeal had reached £34,445 which has been distributed in accordance with our members' wishes to CVSS, Playskill, National Holocaust Centre and IMPJ in Israel and to the Rabbi's Discretionary Fund.

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***Educational activities and Community activities***

The main synagogue and the Osorio Hall provide a valuable educational and recreational resource to all in our community. There are educational programmes, drama presentations and art exhibitions all open to non- members as well as educational visits to our Synagogue from various schools. NPLS has continued to improve its premises which its members and others find attractive and fully functional. There are facilities for the disabled.

The main synagogue and hall are used for weddings and bar/bat mitzvahs and together with some of the classrooms are available for hire by the local community on commercial terms for secular use that does not conflict with our core objectives. The trustees actively market these facilities to enhance the breadth synagogue's activities and in the long term to spread the financial burden of running the community.

Northwood Holocaust Memorial Day Events (NHMDE) are organised and jointly hosted by a team of some 300 volunteers, mostly but not exclusively Jewish from both Northwood United Synagogue and NPLS, as sponsoring synagogues with additional support from communities in Borehamwood, Bushey, Belmont, Watford, Harrow and Ealing. The 17th annual NHMDE took place in February 2018 and approximately 3,200 secondary school students and teachers from 53 schools in Hillingdon, Hertfordshire and Harrow attended half-day workshops to teach young people the lessons of the Holocaust, and the dangers of discrimination and bullying, and to hear first hand testimony from Survivors.

***Pastoral and Caring Services***

NPLS seeks to offer care and support to its members of all ages but particularly in the event of crisis and need.

The synagogue employs a trained Care Coordinator who leads a team of 23 volunteers that supports fellow members in their times of need. The team has launched a number of initiatives better to support the older members of the community, including a partnership with *Jewish Care* providing day care centre resources for Jewish people (Memory Matters), not necessarily limited to members of NPLS, living with minor and moderate stages of dementia in the Northwood catchment. A further innovation has been the start of a regular session of *Singing for the Soul* - an intervention understood to reduce the impact of memory loss. The Care team has been recognized by winning the Jewish Volunteer Network Award.

The synagogue's Bereavement Support Group (BSG) offers visits by trained volunteers in the period following the death of a close relative, whether or not a member of the community, to help through the difficult times. In recognition of its outstanding achievement in this work, BSG holds the Queens Award for Voluntary Service.

The synagogue's rabbis give pastoral support to members by telephone or in person, making visits to homes, hospices and hospitals.

**The Northwood and Pinner Liberal Synagogue  
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**SUMMARY OF MAIN ACTIVITIES AND ACHIEVEMENTS DURING THE YEAR**

***Building refurbishment***

The Premises Management Committee ensures that NPLS buildings are maintained, repaired and refurbished as necessary. Health and safety issues are routinely appraised and appropriate training and action taken. The following items have been attended to during the last year: lighting upgrade and repair of chairs in the sanctuary, repairs to the roof above rooms 8 and 9, conversion of Osorio WC's into storage space, carpet refreshing and complete refurbishment of all the synagogue's toilets. Fire Marshall and Health and Safety training also took place. Members are encouraged to use our improved facilities for their private functions..

The Committee would like to express their appreciation for the dedication and " hands on " effort that Brian Sass continues to contribute to the maintenance and upkeep of the building.

**Our most important resource - our people**

**Our Rabbis**

The community continues to be served by excellent rabbis who demonstrate creativity and initiative in enhancing and developing the provision of services and activities for our members. Rabbi Aaron Goldstein continues to give extraordinary commitment to NPLS and plays a full part in all synagogue activities. Rabbi Lea Mühlstein, is a respected and valued member of the rabbinic team with responsibility for the Cheder and co- ordinating Adult Education. We still benefit from the presence of our emeritus Rabbi Dr Andrew Goldstein who manages to combine the Presidency of Liberal Judaism with his indefatigable efforts to spread the word of Progressive Judaism across the parts of Europe from which it has been lost for the last 70 years.

All our Rabbis have national and international leadership roles which bring NPLS a national and international reputation and profile.

In January 2018, we appointed a part-time Cantor and she will take up her 1 year post in July 2018 subject to completed immigration and visa processes.

**Our staff**

NPLS is fortunate to attract members of staff who demonstrate commitment to the aims and values of the community well beyond that act of going to work each day. From office staff, through caretakers to teachers we are most fortunate in the people who choose to work for the synagogue.

**Our volunteers**

NPLS has a culture in which many of our activities are conducted by volunteers. With growing demands on business and personal life, members find it increasingly difficult to commit time to NPLS. We continuously seek new means of "talent-spotting" within our membership both to increase involvement and to avoid the need to increase the cost of providing services.

Without the efforts of so many people, NPLS would not be able to continue its work at the volume, complexity and diversity from which all our members and visitors benefit.

**The Northwood and Pinner Liberal Synagogue  
Directors Report and Financial Statements for the year ended 31 March 2018**

**FINANCIAL REVIEW**

***Reserves policy***

It is the policy of the Board to endeavor to maintain unrestricted funds, excluding those represented by fixed assets and related long term borrowing, so as to be able to meet six months expenditure on the management of all synagogue activities and administrative costs. At the beginning of the year the funds so defined were the equivalent of five months such expenditure. The Board resolved to increase the funds to the optimum over a ten year period so as to not impinge on our ability to deliver essential services. At 31<sup>st</sup> March 2018 the reserves so defined represented over four months such expenditure. Restricted funds are kept at a level sufficient to meet the demands of those Funds disclosed in note 14 to the financial statements.

The Statement of Financial Activities on page 13 shows net movements in funds for the year of £(32,194) which results in total funds at the balance sheet date of £3,793,872.

***Principal funding sources***

NPLS raises most of its funds from its members' subscriptions and through fund raising activities and donations.

***Investment and grants policies***

NPLS has no funds for investment other than bank deposits available for its objectives. Its capital is invested in the freehold premises it occupies and the freehold premises that are tenanted.

NPLS is not a grant giving charity (other than small grants given at the discretion of the Rabbis). However each year we make a major appeal to members (the Yom Kippur Appeal) for other charities.

**FUTURE PLANS AND CHALLENGES**

NPLS is a successful and stable congregation and we endeavor to enhance and extend our programmes and activities to respond to the needs of our members. A particular challenge is the changing demography of the Jewish population in our catchment area because the average age of our adult membership increases each year. This is likely to place an increasing strain on pastoral and caring services, as well as possibly having an adverse effect on membership revenue as a number of older members have fixed incomes.

Fortunately, we continue to attract young families who are moving into our catchment area and we welcome young parents with children to our Early Childhood, Tots' Shabbat and Nippers at Northwood, while enhancing use of the new Community Room as a social hub. At the same time programmes for our older members continue to expand. The trustees carefully monitor the geographical and age distribution of our membership to ensure that we remain aware of emerging trends that might adversely affect the future of our community.

We work closely and collaborate with nearby synagogues for religious and non-religious activities and with local churches in such initiatives as Citizens UK and the Refugee Welcome campaign (for which we won the Mitzvah Day Award) and will continue to do so.

**The Northwood and Pinner Liberal Synagogue  
Directors Report and Financial Statements for the year ended 31 March 2018**

**Directors' responsibilities in relation to the financial statements**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006 , the Charities Act 2011, the Charity (Financial Statements and Reports) Regulations 2008 and the provisions of the Memorandum & Article of Association. 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.

In so far as the Directors are aware:

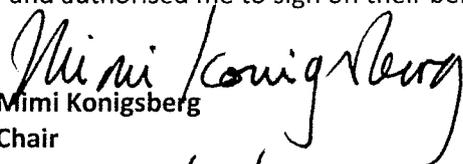
- There is no relevant audit information of which the Company's auditors are unaware; and
- The Directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Directors are responsible for the maintenance and integrity of the Charitable and financial information included on the Synagogue's website. Legislation in the United Kingdom governing the preparation and dissemination of financial information may differ from legislation in other jurisdictions.

The Directors who are also Trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

**Signature and declaration**

I declare in my capacity of Company Director and Trustee that the Board have approved this report and authorised me to sign on their behalf.

  
Mimi Konigsberg  
Chair

Dated: 7/6 / 2018

**The Northwood and Pinner Liberal Synagogue  
Directors Report and Financial Statements for the year ended 31 March 2018**

**Independent auditor's report to the members of The Northwood and Pinner Liberal Synagogue**

**Opinion**

We have audited the financial statements of The Northwood and Pinner Liberal Synagogue (the 'charitable company') for the year ended 31 March 2018 set out on pages 13 to 25. 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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, 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 charitable company's affairs as at 31 March 2018 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 Directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company'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.

**The Northwood and Pinner Liberal Synagogue  
Directors Report and Financial Statements for the year ended 31 March 2018**

**Other information**

The Directors are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' Report for which the financial statements are prepared is consistent with the financial statements.
- The Directors' Report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remunerations specified by law not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' Report and from the requirement to prepare a Strategic Report.

**Responsibilities of directors**

As explained more fully in the Directors' Responsibilities Statement, the Directors (who are also the trustees of the charitable company) 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 Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

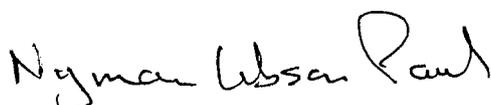
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In preparing the financial statements, the Directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' Report.



**Nyman Libson Paul**

Chartered Accountants  
Registered Auditors

Regina House  
124 Finchley Road  
London  
NW3 5JS

Date: 7 June 2018

**The Northwood and Pinner Liberal Synagogue**  
**Directors Report and Financial Statements for the year ended 31 March 2018**

**Statement of Financial Activities**

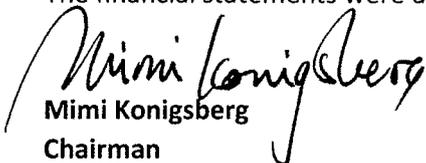
	Notes	Unrestricted funds £	Restricted funds £	2018 Total £	2017 Total £
<b>Income and endowments from:</b>					
Donations and legacies	2	614,602	64,410	679,012	636,479
Other trading activities	3	31,418	-	31,418	28,529
Investments	3a	28,000	-	28,000	28,000
Charitable Activities	3b	34,456	-	34,456	27,505
Other incoming resources		-	-	-	-
<b>Total</b>		<b>708,476</b>	<b>64,410</b>	<b>772,886</b>	<b>720,513</b>
<b>Expenditure on:</b>					
Raising Funds	4	8,456	-	8,456	8,364
Charitable Activities	5	728,086	68,538	796,624	648,891
<b>Total</b>		<b>736,542</b>	<b>68,538</b>	<b>805,080</b>	<b>657,255</b>
<b>Net income / (expenditure)</b>		<b>(28,066)</b>	<b>(4,128)</b>	<b>(32,194)</b>	<b>63,258</b>
Transfer between funds		(1,275)	1,275	-	-
<b>Net movement in funds</b>		<b>(29,341)</b>	<b>(2,853)</b>	<b>(32,194)</b>	<b>63,258</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		3,710,845	115,221	3,826,066	3,762,808
<b>Total funds carried forward</b>		<b>3,681,504</b>	<b>112,368</b>	<b>3,793,872</b>	<b>3,826,066</b>

**The Northwood and Pinner Liberal Synagogue  
Directors Report and Financial Statements for the year ended 31 March 2018**

**Statement of Financial Position as at 31 March 2018**

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	8	3,469,246	3,475,171
<b>Current assets</b>			
Debtors	9	64,665	33,734
Cash at bank and in hand		373,173	448,621
<b>Total Current Assets</b>		<u>437,838</u>	<u>482,355</u>
<b>Liabilities</b>			
Creditors falling due within one year	10	<u>(78,522)</u>	<u>(79,218)</u>
<b>Net Current assets</b>		359,316	403,137
Creditors: amounts falling due after more than one year	11	(34,690)	(52,242)
<b>Net assets</b>	12	<u>3,793,872</u>	<u>3,826,066</u>
<b>The funds of the charity:</b>			
Restricted funds	13	112,368	115,221
Unrestricted funds	14	3,681,504	3,710,845
<b>Total funds</b>		<u>3,793,872</u>	<u>3,826,066</u>

The financial statements were approved by the directors on 7/6/..... 2018 and signed on their behalf by

  
Mimi Konigsberg  
Chairman

**The Northwood and Pinner Liberal Synagogue  
Directors Report and Financial Statements for the year ended 31 March 2018**

<b>Statement of Cash Flows</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net income for the year	(32,194)	63,258
<b>Adjustment for:-</b>		
Depreciation charges	5,925	5,912
Transfer of net assets from unincorporated charity	-	-
(Increase)/Decrease in debtors	(30,931)	78,882
Decrease in creditors	(696)	(2,122)
Decrease in long term creditors	(17,552)	(1,359)
Net cash received in operating activities	<u>(75,448)</u>	<u>144,571</u>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	-	(15,222)
Net cash used in investing activities	<u>-</u>	<u>(15,222)</u>
<b>Change in cash and cash equivalents in the period</b>	<b>(75,448)</b>	<b>129,349</b>
Cash and cash equivalents brought forward	448,621	319,272
<b>Cash and cash equivalents carried forward</b>	<b><u>373,173</u></b>	<b><u>448,621</u></b>

**The Northwood and Pinner Liberal Synagogue  
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## **Accounting Policies**

### **1.1 Basis of Preparation of the financial statements**

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Northwood and Pinner Liberal Synagogue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

### **1.2 Preparation of the financial statements on a going concern basis**

The directors have reviewed the circumstances of the charity, and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The directors consider that there are no material uncertainties about the charity's ability to continue as a going concern.

### **1.3 Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Subscription income is recognised over the membership year (April to March), starting from the date of receipt.

Gift Aid claimable in relation to qualifying donations received is recognised at the time of the donation

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably.

Rental income is recognised over the period in which it is earned.

Income from legacies are recognised when probate is granted.

### **1.4 Expenditure**

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. The charity is not registered for VAT and accordingly expenditure includes any VAT which cannot be recovered and is included in the relevant costs in the statement of financial activities.

**The Northwood and Pinner Liberal Synagogue  
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Rabbinic and direct synagogue expenditure comprise the costs associated with attracting voluntary income, the costs of trading for fundraising purposes and those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

### **1.5 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Directors in the 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 Directors 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 subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

### **1.6 Pensions**

The Synagogue operates a workplace pension scheme in respect of its employees and contributes to the personal pension plans of certain employees. The pension cost charge represents contributions payable by the charity to those pension plans.

### **1.7 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Computer equipment	- 33% per annum on a reducing balance basis
Furniture and fixtures	- 10% per annum on a reducing balance basis

No depreciation is provided on the religious regalia, which are Torah Scrolls, as they are heritage assets. The exact age of these items is not known but they are believed to be between 80 and 200 years old. They are all used regularly in religious services.

In 2014 the Synagogue commissioned the creation of a new lightweight Torah Scroll. The scroll was completed in 2015. As the expected life of the new Scroll is anticipated to be at least similar to that of the Synagogue's other scrolls no depreciation is provided.

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The charity's freehold property comprises land and buildings including subsequent improvements to the property.

Depreciation is not charged on the land element, which is instead subject to impairment review.

No depreciation charge is made against the building and improvements as it is considered that the residual value of these is at least as great as the carrying value and not materially different to cost. The charity operates a rolling repairs and maintenance programme to prolong the useful life of the property and to ensure that the above policy continues to be appropriate.

### **1.8 Taxation**

The Synagogue is registered as a charity and is not liable to United Kingdom income or corporation tax on its income from charitable activities as they are applied wholly to charitable objectives.

### **1.9 Debtors**

Trade and other debtors are recognised at the settlement amount due.. Prepayments are valued at the amount prepaid.

### **1.10 Cash at bank and in hand**

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

### **1.11 Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the 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 trade discounts due.

### **1.12 Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### **1.13 Judgements in applying accounting policies and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the reporting date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

#### *Accruals*

The company makes an estimate of accruals at the year end based on invoices received after the year end and work undertaken which has not been invoiced based on quotations or estimates of

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amounts that may be due for payment.

*Tangible fixed assets*

Fixtures and fittings are depreciated over their useful lives taking into account residual values where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending upon a number of factors. In re-assessing the assets' lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account.

**The Northwood and Pinner Liberal Synagogue**  
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**Notes to Financial Statements**

**2. Donations and legacies**

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
	£	£	£	£
Subscriptions	455,344	-	455,344	431,435
Tax recoverable on subscriptions	103,925	-	103,925	99,086
Legacies and general donations	28,112	-	28,112	25,178
Refurbishment	2,628	-	2,628	10,846
Grant Received	3,808	-	3,808	8,002
East European fund	-	406	406	55
Care	-	5,245	5,245	4,766
William Walford Grant - Educational	-	1,300	1,300	1,870
Rabbi Discretionary Fund	-	19,857	19,857	7,556
Czech and Slovak fund	-	629	629	460
Bereavement fund	-	432	432	90
Frances Sacker Capital Fund	-	-	-	-
Clifford Hymans Trust	-	-	-	-
Flowers	-	505	505	257
Etz Hayim (Gallery)	590	-	590	1,024
Judaica Scroll	-	250	250	-
YKA previous yr appeal	-	35,049	35,049	31,178
Cheder Charity	-	737	737	684
HMD Fund	-	-	-	-
Events	1,343	-	1,343	581
Funeral Expenses scheme	9,686	-	9,686	6,327
Sundry	9,176	-	9,176	7,084
	<b>614,602</b>	<b>64,410</b>	<b>679,012</b>	<b>636,479</b>

**3. Other Trading Activities**

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
	£	£	£	£
Lettings	29,595	-	29,595	26,291
Advertising Davar	1,823	-	1,823	2,238
	<b>31,418</b>	<b>-</b>	<b>31,418</b>	<b>28,529</b>

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**Notes to Financial Statements (cont'd)**

**3a. Investments**

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
	£	£	£	£
Small hall letting	28,000	-	28,000	28,000
	<u>28,000</u>	<u>-</u>	<u>28,000</u>	<u>28,000</u>

**3b. Charitable Activities**

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
	£	£	£	£
Wedding and Bar/Batmitzvah fees	10,801	-	10,801	12,534
Education Income	23,655	-	23,655	15,151
	<u>34,456</u>	<u>-</u>	<u>34,456</u>	<u>27,505</u>

**4. Raising Funds**

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
	£	£	£	£
Cost of Lettings	8,456	-	8,456	8,364
	<u>8,456</u>	<u>-</u>	<u>8,456</u>	<u>8,364</u>

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**Directors Report and Financial Statements for the year ended 31 March 2018**

**Notes to Financial Statements (cont'd)**

**5a. Direct Charitable Activities**

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
	£	£	£	£
Ministerial salary, pension and expenses	131,182	-	131,182	128,825
Religious Services	29,653	-	29,653	27,239
Education and development	61,493	-	61,493	50,717
Newsletter and publicity	7,718	-	7,718	7,707
Affiliation fee Liberal Judaism	124,628	-	124,628	116,561
Care	22,127	6,413	28,540	28,187
Flower fund	-	140	140	419
Bereavement	-	539	539	545
Cheder Charity	-	680	680	792
Eastern European	-	-	-	2,696
Rabbi Dis Fund	-	4,422	4,422	4,718
Clifford Hymans Trust	-	620	620	844
William Walford Grant Educational	-	1,557	1,557	2,129
Czech and Slovak	-	601	601	633
Judaica (Scroll)	-	-	-	3,960
Frances Sacker Capital Fund	-	-	-	-
HMD Fund	-	-	-	-
General	-	-	-	-
Funeral Expenses Scheme	27,577	-	27,577	11,450
Events and groups	-	-	-	-
YKA previous year	-	53,566	53,566	32,962
Refurbishment Fund	95,962	-	95,962	23,480
	<b>500,340</b>	<b>68,538</b>	<b>568,878</b>	<b>443,864</b>

**5a. Direct Charitable Activities**

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
	£	£	£	£
Administration expenses including staff salaries	102,849	-	102,849	79,746
Premises	109,142	-	109,142	109,643
Bank charges	435	-	435	565
Interest paid	1,295	-	1,295	1,961
Depreciation	5,925	-	5,925	5,912
Sundry	8,100	-	8,100	7,200
	<b>227,746</b>	<b>-</b>	<b>227,746</b>	<b>205,027</b>

There were no expenses incurred on support costs in respect of restricted funds.

**The Northwood and Pinner Liberal Synagogue  
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**Notes to Financial Statements (cont'd)**

**6. Auditors' Remuneration**

The auditor's remuneration amounts to £8,100. (2017: £7,200)

**7. Staff Costs**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Salaries and wages	302,001	271,487
Social security costs	22,623	20,019
Pension costs	8,997	9,458
	<b>333,621</b>	<b>300,964</b>

No employees had emoluments in excess of £60,000.

No salaries or wages have been paid to any director/trustee during the year.

**Number of employees**

	<b>2018</b>	<b>2017</b>
Directors	14	13
Rabbis	2	2
Administration	5	5
Other	35	33
	<b>56</b>	<b>53</b>

There are two members of key management personnel within the charity. During the year, they received remuneration of £123,850 in total. (2017: £120,842)

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**Notes to Financial Statements (cont'd)**

**8. Tangible fixed assets**

	Land and Buildings Freehold	Small Hall	Fixtures, Fittings & Equipment	Religious Regalia	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2017	3,000,000	420,000	27,005	35,846	3,482,851
Additions	-	-	-	-	-
<b>At 31 Mar 2018</b>	<b>3,000,000</b>	<b>420,000</b>	<b>27,005</b>	<b>35,846</b>	<b>3,482,851</b>
<b>Depreciation</b>					
At 1 April 2017	-	-	7,680	-	7,680
Charge for the year	-	-	5,925	-	5,925
<b>At 31 Mar 2018</b>	<b>-</b>	<b>-</b>	<b>13,605</b>	<b>-</b>	<b>13,605</b>
<b>Net book values</b>					
<b>At 31 Mar 2018</b>	<b>3,000,000</b>	<b>420,000</b>	<b>13,400</b>	<b>35,846</b>	<b>3,469,246</b>
<b>At 1 April 2017</b>	<b>3,000,000</b>	<b>420,000</b>	<b>19,325</b>	<b>35,846</b>	<b>3,475,171</b>

**9. Debtors**

	2018	2017
	£	£
Subscriptions due	9,039	8,290
Gift Aid recoverable	40,178	10,630
Other debtors & prepays	15,448	14,814
	<b>64,665</b>	<b>33,734</b>

**The Northwood and Pinner Liberal Synagogue  
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**Notes to Financial Statements (cont'd)**

**10. Creditors**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Taxation and Social Security	7,770	7,924
Subscriptions received in advance	-	-
Other creditors and accruals	70,752	71,294
	<u>78,522</u>	<u>79,218</u>

**11. Creditors: Amounts falling due after more than one year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Deferred grants (over one year)	605	3,025
Small Hall Loan	19,085	34,217
Small Hall Deposit	15,000	15,000
	<u>34,690</u>	<u>52,242</u>

**12. Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2018</b>	<b>Total 2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	3,433,400	35,846	3,469,246	3,475,171
Long term liabilities	(34,690)	-	(34,690)	(52,242)
Current assets	361,316	76,522	437,838	482,355
Current liabilities	(78,522)	-	(78,522)	(79,218)
	<u>3,681,504</u>	<u>112,368</u>	<u>3,793,872</u>	<u>3,826,066</u>

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**Notes to Financial Statements (cont'd)**

**13. Restricted funds**

	Brought forward 1 April 2016	Incoming resources	Outgoing Resources	Transfers between Unrestricted Funds	Carried forward 31 March 2018
	£	£	£	£	£
Judaica (Scroll)	59,951	250	-	-	60,201
Eastern European	584	406	-	-	990
Rabbis Discretionary	8,489	19,857	4,422	-	23,924
Care	-	5,245	6,413	1,168	-
Clifford Hymans Trust	7,516	-	620	-	6,896
William Walford Grant	807	1,300	1,557	-	550
Cheder Charity	-	737	680	-	57
Flower fund	-	505	140	-	365
Czech and Slovak	1,696	629	601	-	1,724
Bereavement	-	432	539	107	-
Frances Sacker Capital	5,000	-	-	-	5,000
YKA 2016	31,178	35,049	53,566	-	12,661
YKA 2015	-	-	-	-	-
	<u>115,221</u>	<u>64,410</u>	<u>68,538</u>	<u>1,275</u>	<u>112,368</u>

**Judaica Scroll** – to purchase and maintain scrolls and Judaica for NPLS.

**Eastern European** – to provide much needed financial support to help new progressive Jewish congregations in Eastern Europe.

**Rabbis Discretionary** – available to the Senior Rabbi for small donations to other charities, support members and others, grants to members for training and attendance at conferences, seed funding for one-off initiatives which the Rabbis wish to support and for which there is no budget and other payments which the Senior Rabbi and either the Chairman or President agree are appropriate use of the fund.

**Clifford Hyams Trust** – to provide assistance to adult members of NPLS to further their Jewish knowledge and to assist the synagogue in expanding its provision of adult Jewish education.

**William Walford-Grant Educational** – to provide financial assistance to children and youth of NPLS to enable them to attend Liberal Jewish education activities in Britain, Israel and other countries.

**Cheder Charity** – to support the NPLS religion school.

**Flower Fund** – to pay for the provision of flowers and similar enhancements for synagogue services.

**Czech and Slovak** – to support activities that aid our historical research into our “Torah” towns and gives aid to newly emerging communities in the Czech and Slovak Republics.

**Bereavement** – to support the work of the NPLS Bereavement Support Group and on going training of its volunteers.

**Francis Sacker Capital Fund** – to enhance the Etz Hayim Gallery and Arts at NPLS.

**Yom Kippur Appeal** - Each year three charities are selected – one a local charity, the second a Jewish charity and the third an Israeli charity and the members are invited to donate to them.

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**Notes to Financial Statements (cont'd)**

**14. Unrestricted funds**

	Brought forward 1 April 2016	Incoming resources	Outgoing resources	Transfers (to) from Restricted funds	Transfers between Unrestricted Funds	Carried forward 31 March 2018
	£	£	£	£	£	£
Funeral	60,021	-	-	-	5,000	65,021
Refurbishment	126,390	2,628	95,962	-	100,000	133,596
General fund	3,523,894	705,848	640,580	(1,275)	(105,000)	3,482,887
	<u>3,710,845</u>	<u>708,476</u>	<u>736,542</u>	<u>(1,275)</u>	<u>-</u>	<u>3,681,504</u>

**15. Related Party Transactions**

There are no related party transactions in the reporting period that require disclosure.