

Charity number 1160487
Company number: 09349392

The Northwood and Pinner Liberal Synagogue

Directors' report and financial statements

For the year ended 31 March 2019

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**The Northwood and Pinner Liberal Synagogue
Directors Report and Financial Statements for the year ended 31 March 2019**

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 10th December 2014.

President Dr Stephen Herman
Vice President Brian Sass

Directors

The directors who served during the year were as follows:

	Date Elected
Mimi Konigsberg	23rd April 2015 (Chair)
Susan Boobis	23rd April 2015 (Vice-Chair)
Philip Austin	23rd April 2015 (Hon Treasurer)
Marsha Myers	23rd April 2015 Resigned July 2018
Jackie Goodman	23rd April 2015
Mark Faith	23rd April 2015 Resigned July 2018
Suzanne Haffner	23rd April 2015
Leslie Moss	23rd April 2015
Sarah Twaites	23rd April 2015 Resigned July 2018
Carol Jordan	6th July 2017
Abigail Purkis	6th July 2017 Resigned July 2018
Richard Colin	1st January 2018
Nicole Hershon	1st February 2018 (Hon Sec)
Philip Aarons	3rd April 2019
Maurice Ashkenazi-Bakes	5th July 2018
Benjamin Rickayzen	5th July 2018

Rabbis & Cantor

Aaron Goldstein - Senior Rabbi
Lea Mühlstein - Associate Rabbi/Educator
Dr Andrew Goldstein - Emeritus Rabbi
Tamara Wolfson - Cantor

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 2019**

DIRECTORS REPORT

The Directors present their report and the audited financial statements of the Company for the year ended 31 March 2019.

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 10th 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 Hollowell 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 1st 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
- 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.

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 clergy team attend in their professional roles.

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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, educational matters, safeguarding 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 Board Directors and 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 updated and overseen by the Safeguarding Committee. 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

Our Objectives

Since its foundation in 1964, NPLS has grown to be the second largest constituent member of Liberal Judaism and the largest outside central London with membership levels being maintained year on year in contrast to a more general trend discerned in British Jewish mainstream groupings. By the end of November 2018 membership was 1,084 adults and 238 children and junior members under 21 years of age as reported to the Board. NPLS provides a comprehensive range of services and activities in accordance with its objectives.

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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 Chair of NPLS to the whole membership of NPLS during the course of the morning service. A number of charities were chosen by the Board under the categories: local charities, the second a Jewish charities and the third Israeli charity. By 31 March 2019, our 2018 Yom Kippur Charity Appeal had received £35,380. This has been distributed in accordance with our members' wishes to Leo Baeck Education Centre - Haifa, Jeremy's Circle - Israel, Leonard Sainer Centre, PSPA, and the Paul Strickland Scanner Centre, as well as the Rabbi's Discretionary Fund.

Educational 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

**The Northwood and Pinner Liberal Synagogue
Directors Report and Financial Statements for the year ended 31 March 2019**

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 of the 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 2019 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 18 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. Regular sessions of *Singing for the Soul* which started in 2017 - an intervention understood to reduce the impact of memory loss has been successful. The Care Team has been recognised by winning the Jewish Volunteer Network Award in 2018 and Memory Matters was awarded the Jewish Care award for the category 'Outside Organisation or Individual who has made a significant contribution to Jewish Care 2019'.

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 clergy team gives pastoral support to members by telephone or in person, making visits to homes, hospices and hospitals.

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 are among matters that have been attended to during the last year: continuing lighting upgrade, replacement of chairs in the sanctuary, replaced/rehung a couple of emergency doors, had the emergency lighting replaced and resurfaced the rear car park. Fire Marshall and Health and Safety training also took place. Members are encouraged to use our improved facilities for their private functions.

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Our most important resource - OUR PEOPLE

Our Rabbis and Cantor - The Clergy Team

This year NPLS has expanded the rabbinic team with the appointment of Cantor Tamara Wolfson on a part-time basis. NPLS is very fortunate to have a young, energetic, committed and musical clergy team. Cantor Tamara will be with us initially for 2 years. 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. Cantor Tamara brings a new spiritual and musical perspective to our services and major events. Rabbi Aaron Goldstein shows 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. Our emeritus Rabbi Dr Andrew Goldstein 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.

Cantor Tamara leads on the musical/spiritual side for NPLS and works very closely with our Choir Leader Ruth Colin. Cantor Tamara is also able to provide pastoral support to our members as well as relating well to the young adults in our community.

All our Rabbis have national and international leadership roles which bring NPLS a national and international reputation and profile and our Cantor is one of the few ever appointed to a Liberal congregation in the U.K.

Our Staff

NPLS is fortunate to attract members of staff who demonstrate commitment to the aims and values of the community well beyond the 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 to increase involvement, use members' expertise effectively and 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.

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 four 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 31st March 2019 the reserves so defined represented four months such expenditure. Restricted funds are kept at a level sufficient to meet the demands of those Funds disclosed in note 13 to the financial statements.

The Statement of Financial Activities on page 13 shows net movements in unrestricted funds for the year of £24,003 which results in total unrestricted funds at the balance sheet date of £3,705,507.

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Principal funding sources

NPLS raises most of its funds from its members' subscriptions and through fund raising activities legacies 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. The Membership Development Committee has agreed a new financial initiatives to encourage younger families to join NPLS.

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 are also focusing on legacy planning as many of our long-standing volunteers have decided that they wish to hand over their leadership of critical and important to work to others. Our office team will be taking on specific work and in other cases, the Board will take on responsibility and we have also recruited new volunteers. Good transition planning progress review and risk management is crucial to ensuring that the changes are well managed and continuity ensured.

We work closely and collaborate with nearby synagogues for religious and non-religious activities and with schools and local churches in such initiatives as Citizens UK and the Refugee Welcome campaign and will continue to do so.

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

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- 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
- 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
- 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

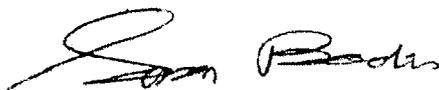
The Directors are responsible for the maintenance and integrity of the Charitable and financial information included on the Synagogue's website. Legislation in the United Kingdom governing the preparation and dissemination of financial information may differ from legislation in other jurisdictions.

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.

Dr Susan Boobis
Vice Chair



Dated:

5/6/2019

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Directors Report and Financial Statements for the year ended 31 March 2019**

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 2019 set out on pages 12 to 27. 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).

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 2019 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.

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

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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.

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

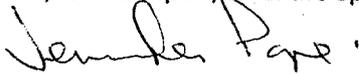
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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. This description forms part of our Auditors' Report.

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Use of our report

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.



Jennifer Pope (Senior Statutory Auditor)
for and on behalf of

Nyman Libson Paul
Chartered Accountants
Registered Auditors
Regina House
124 Finchley Road
London
NW3 5JS

Date: 5 June 2019

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STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted funds £	Restricted funds £	2019 Total £	2018 Total £
Income and endowments from:					
Donations and legacies	2	621,858	75,624	697,482	679,012
Other trading activities	3	30,891	-	30,891	31,418
Investments	3a	28,000	-	28,000	28,000
Charitable Activities	3b	31,154	-	31,154	34,456
Other – Voluntary income brought forward		-	-	-	-
Total		711,903	75,624	787,527	772,886
Expenditure on:					
Raising Funds	4	13,572	-	13,572	8,456
Charitable Activities	5	682,305	82,361	764,666	796,624
Total		695,877	82,361	778,238	805,080
Net Income / (expenditure)		16,026	(6,737)	9,289	(32,194)
Transfer between funds		7,977	(7,977)	-	-
Net movement in funds		24,003	(14,714)	9,289	(32,194)
Reconciliation of funds					
Total funds brought		3,681,504	112,368	3,793,872	3,826,066
Total funds carried forward		3,705,507	97,654	3,803,161	3,793,872

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STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	8	3,463,406	3,469,246
Current assets			
Debtors	9	37,950	64,665
Cash at bank and in hand		391,335	373,173
Total Current Assets		<u>429,285</u>	<u>437,838</u>
Liabilities			
Creditors falling due within one year	10	<u>(73,287)</u>	<u>(78,522)</u>
Net Current assets		355,998	359,316
Creditors: amounts falling due after more than one year	11	(16,243)	(34,690)
Net assets	12	<u>3,803,161</u>	<u>3,793,872</u>
The funds of the charity:			
Restricted funds	13	97,654	112,368
Unrestricted funds	14	3,705,507	3,681,504
Total funds		<u>3,803,161</u>	<u>3,793,872</u>

The financial statements were approved by the directors on 5/6 2019 and signed on their behalf by

Susan Boobis
Vice Chair



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STATEMENT OF CASH FLOWS

	2019	2018
	£	£
Cash flows from operating activities		
Net income for the year	9,289	(32,194)
Adjustment for:-		
Depreciation charges	5,840	5,925
Transfer of net assets from unincorporated charity	-	-
Decrease/(Increase) in debtors	26,715	(30,931)
(Decrease) in creditors	(5,235)	(696)
(Decrease) in long term creditors	(18,447)	(17,552)
Net cash received in operating activities	18,162	(75,448)
Cash flows from investing activities		
Purchase of property, plant and equipment	-	-
Net cash used in investing activities	-	-
Change in cash and cash equivalents in the period	18,162	(75,448)
Cash and cash equivalents brought forward	373,173	448,621
Cash and cash equivalents carried forward	391,335	373,173

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ACCOUNTING POLICIES

1.1 General information

The Northwood and Pinner Liberal Synagogue is a charitable company limited by guarantee, incorporated in England and Wales. Its registered office and principal place of business is 18-24 Oaklands Gate, Green Lane, Northwood, HA6 3AA. The members of the company are the Directors named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.2 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.

1.3 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.

1.4 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.

**The Northwood and Pinner Liberal Synagogue
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1.5 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.

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.

1.6 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.

1.7 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.

1.8 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 straight line 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.

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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.

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.

1.9 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.

1.10 Debtors

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

1.11 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.

1.12 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.

1.13 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.

1.14 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is GBP.

Transactions and balances

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

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

Exchange gains and losses are recognised in the statement of financial activities.

**The Northwood and Pinner Liberal Synagogue
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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 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.

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NOTES TO FINANCIAL STATEMENTS

2. Donations and legacies

	Unrestricted funds	Restricted funds	Total 2019	Total 2018
	£	£	£	£
Subscriptions	472,096	-	472,096	455,344
Tax recoverable on subscriptions	107,597	-	107,597	103,925
Board of deputies	-	6,357	6,357	
Legacies and general donations	14,808	-	14,808	28,112
Refurbishment	1,360	-	1,360	2,628
Grant Received	14,240	-	14,240	3,808
East European fund	-	1,238	1,238	406
Care	-	4,270	4,270	5,245
William Walford Grant - Educational	-	1,880	1,880	1,300
Rabbi Discretionary Fund	-	11,809	11,809	19,857
Music	-	11,850	11,850	-
Czech and Slovak fund	-	629	629	629
Bereavement fund	-	440	440	432
Frances Sacker Capital Fund	-	-	-	-
Clifford Hymans Trust	-	-	-	-
Flowers	-	129	129	505
Etz Hayim (Gallery)	1,112	-	1,112	590
Judaica Scroll	-	-	-	250
YKA current year appeal	-	35,392	35,392	35,049
YKA previous year appeal	-	58	58	
Cheder Charity	-	817	817	737
HMD Fund	-	755	755	-
Events	1,831	-	1,831	1,343
Funeral Expenses scheme	728	-	728	9,686
Sundry	8,086	-	8,086	9,176
	<u>621,858</u>	<u>75,624</u>	<u>697,482</u>	<u>679,012</u>
Total 2018	614,602	64,410	679,012	

3. Other Trading Activities

	Unrestricted funds	Restricted funds	Total 2019	Total 2018
	£	£	£	£
Lettings	29,383	-	29,383	29,595
Advertising Davar	1,508	-	1,508	1,823
	<u>30,891</u>	<u>-</u>	<u>30,891</u>	<u>31,418</u>
Total 2018	31,418	-	31,418	

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

3a. Investments

	Unrestricted funds	Restricted funds	Total 2019	Total 2018
	£	£	£	£
Small hall letting	28,000	-	28,000	28,000
	<u>28,000</u>	<u>-</u>	<u>28,000</u>	<u>28,000</u>
Total 2018	28,000	-	28,000	

3b. Charitable Activities

	Unrestricted funds	Restricted funds	Total 2019	Total 2018
	£	£	£	£
Wedding and Bar/Batmitzvah fees	8,494	-	8,494	10,801
Education Income	22,660	-	22,660	23,655
	<u>31,154</u>	<u>-</u>	<u>31,154</u>	<u>34,456</u>
Total 2018	34,456	-	34,456	

4. Raising Funds

	Unrestricted funds	Restricted funds	Total 2019	Total 2018
	£	£	£	£
Cost of Lettings	11,052	-	11,052	8,456
Small Hall	2,520	-	2,520	-
	<u>13,572</u>	<u>-</u>	<u>13,572</u>	<u>8,456</u>
Total 2018	8,456	-	8,456	

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

5a. Direct Charitable Activities

	Unrestricted funds	Restricted funds	Total 2019	Total 2018
	£	£	£	£
Ministerial salary, pension and expenses	146,735	-	146,735	131,182
Religious Services	28,528	-	28,528	29,653
Education and development	55,455	-	55,455	61,493
Newsletter and publicity	7,647	-	7,647	7,718
Affiliation fee Liberal Judaism	130,700	-	130,700	124,628
Care	22,638	6,043	28,681	28,540
Flower fund	-	300	300	140
Bereavement	-	440	440	539
Cheder Charity	-	624	624	680
Eastern European	-	1,633	1,633	-
Rabbi Discretionary Fund	-	4,477	4,477	4,422
Music	-	12,100	12,100	-
Clifford Hymans Trust	-	120	120	620
William Walford Grant Educational	-	1,425	1,425	1,557
Czech and Slovak	-	665	665	601
Judaica (Scroll)	-	4,598	4,598	-
HMD Fund	-	1,825	1,825	-
General	-	-	-	-
Funeral Expenses Scheme	21,973	-	21,973	27,577
Events and groups	703	-	703	-
YKA Current year	-	35,392	35,392	-
YKA previous year	-	12,719	12,719	53,566
Refurbishment Fund	26,960	-	26,960	95,962
	<u>441,339</u>	<u>82,361</u>	<u>523,700</u>	<u>568,878</u>
Total 2018	500,340	68,538	568,878	

5a. Support costs

	Unrestricted funds	Restricted funds	Total 2019	Total 2018
	£	£	£	£
Administration expenses including staff salaries	113,971	-	113,971	102,849
Premises	110,007	-	110,007	109,142
Bank charges	1,334	-	1,334	435
Interest paid	914	-	914	1,295
Depreciation	5,840	-	5,840	5,925
Sundry	8,900	-	8,900	8,100
	<u>240,966</u>	<u>-</u>	<u>240,966</u>	<u>227,746</u>

There were no expenses incurred on support costs in respect of restricted fund in the current or prior financial year.

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Notes to Financial Statements (cont'd)

6. Auditors' Remuneration

The auditor's remuneration amounts to £8,000 (2018: £8,100).

7. Staff Costs

	2019	2018
	£	£
Salaries and wages	338,653	302,001
Social security costs	24,344	22,623
Pension costs	11,140	8,997
	<u>374,137</u>	<u>333,621</u>

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

Number of employees

	2019	2018
Trustees	16	14
Rabbis	3	2
Administration	6	5
Other	35	35
	<u>60</u>	<u>56</u>

The number of higher paid employees was:

	2019	2018
In the band £60,001 - £70,000	1	0

There are two members of key management personnel within the charity. During the year, they received remuneration of £129,354 in total (2018 £123,850).

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Directors Report and Financial Statements for the year ended 31 March 2019

Notes to Financial Statements (cont'd)

8. Tangible fixed assets

	Land and Buildings Freehold	Small Hall	Fixtures, Fittings & Equipment	Religious Regalia	Total
	£	£	£	£	£
Cost					
At 1 April 2018	3,000,000	420,000	27,005	35,846	3,482,851
Additions	-	-	-	-	-
At 31 Mar 2019	<u>3,000,000</u>	<u>420,000</u>	<u>27,005</u>	<u>35,846</u>	<u>3,482,851</u>
Depreciation					
At 1 April 2018	-	-	13,605	-	13,604
Charge for the year	-	-	5,840	-	5,840
At 31 Mar 2019	-	-	<u>19,445</u>	-	<u>19,444</u>
Net book values					
At 31 Mar 2019	<u>3,000,000</u>	<u>420,000</u>	<u>7,560</u>	<u>35,846</u>	<u>3,463,406</u>
At 1 April 2018	<u>3,000,000</u>	<u>420,000</u>	<u>13,400</u>	<u>35,846</u>	<u>3,469,246</u>

9. Debtors

	2019	2018
	£	£
Subscriptions due	9,935	9,039
Gift Aid recoverable	14,518	40,178
Other debtors & prepays	13,497	15,448
	<u>37,950</u>	<u>64,665</u>

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

10. Creditors: Amounts falling due within one year

	2019	2018
	£	£
Taxation and Social Security	10,003	7,770
Subscriptions received in advance	-	-
Other creditors and accruals	63,284	70,752
	73,287	78,522

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

	2019	2018
	£	£
Deferred grants (over one year)	-	605
Small Hall Loan	1,243	19,085
Small Hall Deposit	15,000	15,000
	16,243	34,690

Secured creditors

The Small Hall Loan is secured by a fixed charge over the freehold property at 14-26 Oaklands Gate, Northwood, Middlesex. Amounts due in respect of this loan are £18,750 (2018: £16,425) due within one year and £1,243 (2018: £19,085) due after more than one year.

12. Analysis of net assets between funds (current year)

	Unrestricted funds	Restricted funds	Total 2019
	£	£	£
Tangible fixed assets	3,427,560	35,846	3,463,406
Long term liabilities	(16,243)	-	(16,243)
Current assets	367,477	61,808	429,285
Current liabilities	(73,287)	-	(73,287)
	3,705,507	97,654	3,803,161

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Notes to Financial Statements (cont'd)

**Analysis of net assets between funds
(prior year)**

	Unrestricted funds	Restricted funds	Total 2019
	£	£	£
Tangible fixed assets	3,433,400	35,846	3,469,246
Long term liabilities	(34,690)	-	(34,690)
Current assets	361,316	76,522	437,838
Current liabilities	(78,522)	-	(78,522)
	<u>3,681,504</u>	<u>112,368</u>	<u>3,793,872</u>

13. Restricted funds

	Brought forward 1 April 2018	Incoming resources	Outgoing Resources	Transfers between Unrestricted Funds	Carried forward 31 March 2019
	£	£	£	£	£
Judaica (Scroll)	60,201	-	4,598	-	55,603
Eastern European	990	1,238	1,633	-	595
Rabbis Discretionary	11,924	11,809	4,477	(10,820)	8,436
Music	12,000	11,850	12,100	-	11,750
Care	-	4,270	6,043	1,773	-
Clifford Hymans Trust	6,896	-	120	-	6,776
William Walford Grant	550	1,880	1,425	-	1,005
Cheder Charity	57	817	624	-	250
Flower fund	365	129	300	-	194
Czech and Slovak	1,724	629	665	-	1,688
Bereavement	-	440	440	-	-
Frances Sacker Capital	5,000	-	-	-	5,000
Refugee Fund	-	-	-	-	-
HMD Fund	-	755	1,825	1,070	-
Board of Deputies	-	6,357	-	-	6,357
YKA Current year	-	35,392	35,392	-	-
YKA Previous Year	12,661	58	12,719	-	-
	<u>112,368</u>	<u>75,624</u>	<u>82,361</u>	<u>(7,977)</u>	<u>97,654</u>

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

Restricted funds (prior year)	Brought forward 1 April 2017	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	7,857	4,422	-	11,924
Music	-	12,000	-	-	12,000
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 Current year	31,178	35,049	53,566	-	12,661
	115,221	64,410	68,538	1,275	112,368

Description of funds

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 an appropriate use of the fund.

Music – to provide funds for the provision of music to enhance the religious and educational services of NPLS.

Care – to provide care and support for members of all ages particularly in the event of crisis and need.

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.

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Notes to Financial Statements (cont'd)

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.

Refugee Fund – to relieve hardship for refugees arriving in the UK.

HMD fund – to support Northwood Holocaust Memorial Day Events to run workshops for secondary school students to teach them the lessons of the Holocaust and the dangers of discrimination including hearing first hand testimony from Survivors.

Board of Deputies – these are contributions paid by members along with their annual subscriptions to be donated to the Board of Deputies of British Jews.

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.

Prior year adjustment – Music fund – in the prior year funds received for the Music Fund of £12,000 were included as part of the Rabbis Discretionary Fund.

14. Unrestricted funds

	Brought forward 1 April 2018	Incoming resources	Outgoing resources	Transfers (to) from Restricted funds	Transfers between Unrestricted Funds	Carried forward 31 March 2019
	£	£	£	£	£	£
Funeral	65,021	-	-	-	5,000	70,021
Refurbishment	133,596	1,360	26,960	-	25,000	132,996
General fund	3,482,887	710,543	668,917	7,977	(30,000)	3,502,490
	<u>3,681,504</u>	<u>711,903</u>	<u>695,877</u>	<u>7,977</u>	<u>-</u>	<u>3,705,507</u>

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Notes to Financial Statements (cont'd)

Unrestricted funds (prior year)	Brought forward 1 April 2017	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. Pension commitments

The Synagogue operates a workplace pension scheme in respect of its employees. The pension cost charge represents contributions payable by the charity to the scheme and amounted to £11,140 (2018: £8,997). At the reporting date, £1,881 (2018: £658) was outstanding and included within creditors falling due within one year.

16. Related Party Transactions

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