

<b>CONTENTS</b>	<b>PAGE</b>
Introduction	1
Honorary Officers and Council Members	2
Legal and Administrative Information	3
Narrative Information	4 - 6
Auditors' Report	7 - 8
Financial Statements	9 - 21

## **INTRODUCTION**

The Council of Middlesex New Synagogue is pleased to present its annual report and financial statements for the year ended 31st December 2015. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with Laws of the Synagogue, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland, FRS 102, (effective 1st January 2015).

The Report is structured as follows:

- legal and administrative information;
- narrative information about the objects of MNS, how MNS is organised to fulfil these objects, and information about MNS's activities during the year;
- the financial statements, including auditors' report.

**HONORARY OFFICERS AND COUNCIL MEMBERS**

Synagogue members who served in the following capacities during the period covered by this report were as follows:

	<b>May 2014 to March 2015</b>	<b>March 2015 to March 2016</b>
<b>Chairman</b>	Barbara Grant	Barbara Grant
<b>Vice Chairman</b>	-	-
<b>Vice Chairman</b>	Steve Noble	Steve Noble
<b>Honorary Secretary</b>	Juliet Grainger	Juliet Grainger
<b>Honorary Treasurer</b>	Richard Phillips	Richard Phillips
<b>President</b>	Gill Reik	Gill Reik
<b>President</b>	-	-
<b>Honorary Warden</b>	-	-
<b>Warden</b>	-	-
<b>Members of Council</b>	Robin Goldsmith	Robin Goldsmith
	Jane Harrison	Jane Harrison
	David Martin	David Martin
	Sharron Shackell	
	John Ashmele	
	Jeremy Banks	Jeremy Banks
	Michelle Singer	Michelle Singer
	Odeya Noble-Bougay (stood down)	
	Benje Noble-Bougay (replaced above)	Benje Noble-Bougay

**LEGAL AND ADMINISTRATIVE INFORMATION**

**Full name and address of charity**

MIDDLESEX NEW SYNAGOGUE  
39 BESSBOROUGH ROAD  
HARROW MIDDLESEX HA1 3BS

**Governing document and constitution**

The "Laws of Middlesex New Synagogue" were adopted at the synagogue's Annual General Meeting in May 1997.

**Charitable Status**

The Synagogue has direct charitable status with the Charity Commission and its charity registration number is 1077299. Council confirms that during the year the Synagogue has complied with the requirements of the Charity Commission and other bodies such as HM Revenue & Customs, in order to maintain its charitable status.

**Names of Trustees**

The management of the Synagogue's affairs is vested in the Council, which is elected by the membership of the Synagogue in General Meeting. The names of Council members serving during the year under review are listed on page 2. The Synagogue's chief asset which is the building at 39 Bessborough Road, is held by custodian trustees for the benefit of the membership as a whole. The custodian trustees during the year were Jeff Highfield and David Leibling.

**Names and addresses of bankers, auditors and other advisors**

Bankers	Santander 62 Hagley Road Birmingham
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Auditors	The HHC Partnership Ltd Suite 2 9 West End Kemsing Sevenoaks Kent TN15 6PX
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The synagogue has not appointed any other advisors, although members of the congregation do advise the Council on professional matters within their own areas of expertise. In particular, during the year, Michael Harris continued to act as Honorary Solicitor.

## **NARRATIVE INFORMATION**

The Laws of the Synagogue state its objects to be "the advancement of the Jewish religion in particular by the provision of a Synagogue, the advancement of education and of charitable activities and the support of such charitable institutions as the Council shall from time to time determine."

The Synagogue pursues these objects by:

- conducting Divine Service on Sabbaths and Holy Days, in the Synagogue building and in other locations decided by Council;
- running a religion school, classes to prepare for bar/bat mitzvah ceremonies and adult education classes;
- organising clubs and social activities intended for all age groups in the membership;
- holding fund raising events and making charitable appeals to support its own activities, and in order to support other charities, both Jewish and secular, locally, within the UK and internationally;
- being a constituent member of the Movement for Reform Judaism (see note 4 to the financial statements)
- affiliating to the Jewish Joint Burial Society, in order to secure appropriate burial rights for its members, and affiliating to the Board of Deputies of British Jews and other communal bodies and organisations.

The Synagogue's activities are in the main managed through committees responsible for specific areas. Reports on the achievements of the various committees and groups in 2015 are presented in the "Annual General Meeting Report - 2015" which was distributed with the February 2016 edition of the Synagogue's magazine "Bimah". Additional copies are available from the Synagogue office.

A number of individuals are either employees of the Synagogue or receive fees for their services. They enable the Synagogue to achieve the objects described above and include the Rabbi, Education Administrator, the Synagogue Administrator and the Director of Music, as well as office and caretaking and cleaning staff. The Synagogue also employs on a part time basis a number of teachers and classroom assistants in the Religion School.

However, the majority of the Synagogue's activities are organised and managed by volunteers from the membership of the Synagogue itself, and the synagogue could not successfully carry out any of its functions without the time and effort of these volunteers.

## **REVIEW OF THE FINANCIAL DEVELOPMENT OF THE SYNAGOGUE'S GENERAL FUNDS**

The Synagogue's main source of income is from its membership subscriptions and from associated tax reclaims. Membership numbers decreased from 419 family units at the beginning of the year to 402 at the end. This represents a decrease in the number of adults from 625 to 600. Despite the fall in membership numbers subscription income rose by £8,000 to £203,000. The overall subscription tax reclaim totalled £39,000, broadly the same as for 2014.

Donations and grants to the synagogue in 2015 were down on 2014 which was an exceptional year. However the community was even more generous with High Holy Day donations this year which were up by over £1,000 compared to 2014, which was 50% more than in 2013 - Council decided this year to donate larger amounts to a smaller number of charities than in the past.

Total expenditure for 2015 has increased from £302K in 2014 to £323K this year. There are variations within the main categories of the total expenditure. While our levy to the Movement for Reform Judaism was similar in 2015 to 2014 we agreed with the Movement to pay less this year (the above Income & Expenditure has to show the original levy). This was to help us hire a Community Care Co-ordinator who joined us in March – this cost appears in the Services category above but there were also other movements in this category compared to 2014. Premises costs have fallen largely due to reduced caretaking costs although there was an increase in Repairs and Maintenance expense this year. Office costs reduced as most of these costs are now incurred by Mosaic Jewish Community and recharged to MNS.

As in 2014, rental income from HWPS, designed to cover additional costs as well as representing a fair rent for the space provided, contributed £22,000 and is the main component within the £25,000 derived from Hall Hire.

The net effect to our Balance Sheet during the year is that cash reserves continued to improve and increased by £15,000 to £163,000.

## **REVIEW OF THE FINANCIAL DEVELOPMENT OF THE SYNAGOGUE'S RESTRICTED FUNDS**

The Statement of Recommended Practice "Accounting and Reporting by Charities" requires the separate accounting of funds that are "earmarked either by the donor or by the terms of an appeal for particular projects".

During 2015 MNS collected funds for projects and activities within the Synagogue itself, or for payment on to specified recipients. These funds came from a number of sources, notably the voluntary contributions for MRJ and the Board of Deputies, and the High Holy Day Appeal. In keeping with the policy adopted in 2002 by Council, the Synagogue made major donations from the High Holy Day appeal to a number of Charities, a detailed list of which has been printed in Bimah.

Overall donations from the High Holy Day Appeal increased by approximately £1,000, the Synagogue's funds received approximately £11,000, similar to 2014.

The Synagogue also holds funds for internal purposes such as educational and youth development and to assist members in distress or hardship. These funds are disbursed according to the individual needs of members. The largest single fund that is considered to be restricted is the Building fund, which was established when members originally raised funds to provide finance for the building of the Synagogue's current home and is therefore represented in the balance sheet by the building itself, and not by any liquid assets such as cash in the bank. However, in anticipation of a new building to house the New Reform Synagogue, which will succeed MNS, and our partners in the New Community Group, a new Building Fund has been created which is included in the Balance Sheet.

**RESPONSIBILITY OF THE COUNCIL FOR ASSESSMENT AND MITIGATION OF MAJOR RISKS**

It is the responsibility of Council to identify and assess the major risks to which the Synagogue is exposed, and to endeavour to mitigate these. The council undertakes an on-going programme of assessments of this nature in order to identify and reduce such risks.

**RESPONSIBILITY OF THE COUNCIL FOR FINANCIAL STATEMENTS**

By law applicable to charities in England and Wales, the Council of the Synagogue is responsible for the preparation of the financial statements for each financial year which shall give a true and fair view of the state of affairs of the Synagogue at the end of that year and of the incoming resources and application of resources of the Synagogue for that year. In preparing these financial statements the Council is required to follow best practice and to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 Synagogue will continue its operations.

The Council is responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Synagogue and which enable it to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports Regulations and the terms of its Laws. It is also responsible for safeguarding the Synagogue's assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Council is also responsible for the maintenance and integrity of the charity and financial information included on the Synagogue's website in accordance with legislation in the UK governing the preparation and dissemination of financial statements.

.....  
Trustee

10th May 2016

## **INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF MIDDLESEX NEW SYNAGOGUE**

We have audited the financial statements of Middlesex New Synagogue for the year ended

Statement of Cash Flows and the related notes 1 to 22. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 " The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to Council as a body, being trustees of the Synagogue, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. Our audit work is undertaken so that we might state to the Council those matters that we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the Synagogue and the Synagogue's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of the Council and auditors**

The Council's responsibilities for preparing the Annual Report and financial statements which give a true and fair view are set out in the Statement of Council's responsibilities on page 6

We have been appointed as auditors under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### **Scope of the Audit of the financial statements**

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

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF MIDDLESEX NEW SYNAGOGUE - continued**

**Opinion on the financial statements**

In our opinion the financial statements:

and of its incoming resources and application of resources, for the year then ended;

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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

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

- the information given in Council's Annual Report is inconsistent in any material respect with the financial statements;
- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Suite 2  
9 West End  
Kemsing  
Sevenoaks  
Kent TN15 6PX

ALAN COPLESTON  
Senior Statutory Auditor

For and on behalf of  
THE HHC PARTNERSHIP Ltd  
Chartered Accountants and  
Registered Auditors

10th May 2016

The HHC Partnership Ltd is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**STATEMENT OF FINANCIAL ACTIVITIES - YEAR ENDED 31 DECEMBER 2015**

Income and Expenditure	Note	General Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
		£	£	£	£
<b>Incoming Resources</b>					
Incoming Resources from Generated Funds					
Voluntary Income:					
Subscriptions receivable		202,982		202,982	194,760
Income tax reclaims on subscriptions		38,611		38,611	38,830
Grants and donations	2	28,434	23,689	52,123	59,450
Income tax reclaims on donations	2				
Activities for Generating Funds	3	26,016		26,016	28,087
Investment Income	3	148		148	69
Incoming Resources from Charitable Activities	3	3,369		3,369	5,473
<b>Total Incoming Resources</b>		<u>299,560</u>	<u>23,689</u>	<u>323,249</u>	<u>326,669</u>
<b>Resources Expended</b>					
Charitable Activities:					
Movement for Reform Judaism assessment	4	31,795		31,795	31,665
Jewish Joint Burial society		28,906		28,906	29,015
Premises costs	5	57,234		57,234	62,569
Services costs	6	87,091		87,091	85,370
Communal expenses	7	4,897		4,897	4,805
Education	8	9,142		9,142	10,121
Careworker	9	18,507		18,507	-
Office and administration costs	10	19,196	181	19,377	49,059
Grants and donations	11	2,100	25,211	27,311	24,049
MJC Costs		36,311		36,311	3,141
		<u>295,179</u>	<u>25,392</u>	<u>320,571</u>	<u>299,794</u>
Governance costs:					
Audit Fee		2,220		2,220	2,418
<b>Total Resources Expended</b>		<u>297,399</u>	<u>25,392</u>	<u>322,791</u>	<u>302,212</u>
<b>Net Movements in Funds before transfers</b>		2,161	(1,703)	458	24,457
Transfers between funds arising from discretionary payments					
		2,161	(1,703)	458	24,457
Balances brought forward at 1 January 2015		48,695	299,609	348,304	323,847
Balances carried forward at 31 December 2015		<u>50,856</u>	<u>297,906</u>	<u>348,762</u>	<u>348,304</u>

The notes on pages 12 to 21 form part of these financial statements.

**BALANCE SHEET AS AT 31 DECEMBER 2015**

	Note	2015		2014	
		£	£	£	£
<b>Fixed assets</b>	15		263,448		265,664
Current assets:					
Stock		910		910	
Debtors	16	15,340		27,123	
Cash at bank and in hand		<u>163,128</u>		<u>148,857</u>	
<b>Total current assets</b>		179,378		176,890	
<b>Creditors: amounts falling due within one year</b>	17	(75,670)		(75,856)	
<b>Net current assets</b>			<u>103,708</u>		101,034
<b>Total assets less current liabilities</b>			<u>367,156</u>		<u>366,698</u>
<b>Creditors: amounts falling due in more than one year</b>	18		(18,394)		(18,394)
<b>Provision for premises repairs</b>	19				
<b>Net assets</b>			<u><u>£348,762</u></u>		<u><u>£348,304</u></u>
<b>Funds</b>					
Unrestricted			50,856		48,695
Restricted			297,906		299,609
<b>Net Reserves</b>			<u><u>£348,762</u></u>		<u><u>£348,304</u></u>

Signed on behalf of the Council of the synagogue on: 10th May 2016

Chairman

Honorary Treasurer

The notes on pages 12 to 21 form part of these financial statements.

**STATEMENT OF CASH FLOWS - YEAR ENDED 31 DECEMBER 2015**

	2015	2014
	£	£
Net cash provided by operating activities	<u>14,123</u>	<u>29,661</u>
Cash flows from investing activities:		
Bank interest	148	69
Net cash provided by investing activities	<u>148</u>	<u>69</u>
<b>Change in cash and cash equivalents in the year</b>	14,271	29,730
Cash and cash equivalents brought forward	<u>148,857</u>	<u>119,127</u>
<b>Cash and cash equivalents carried forward</b>	<b><u><u>£163,128</u></u></b>	<b><u><u>£148,857</u></u></b>

**Reconciliation of Net Movement in Funds to Net Cash Flows from Operating Activities**

Net movement in funds	458	24,457
Adjustments for:		
Depreciation charges	2,216	2,810
Interest income shown in investing activities	(148)	(69)
Decrease/(increase) in debtors	11,783	(11,877)
(Decrease)/increase in creditors	(186)	14,340
<b>Net cash provided by operating activities</b>	<b><u><u>£14,123</u></u></b>	<b><u><u>£29,661</u></u></b>

The notes on pages 12 to 21 form part of these financial statements.

## NOTES TO THE ACCOUNTS

### 1- ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied unless otherwise stated.

- a) Statement of Compliance  
The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. These set out the recommended treatment of material transactions and balances in the accounts of charities. In particular, they make a distinction between funds received and balances held for the general purposes of the charity ("Unrestricted funds") and those received or held for purposes specified by the donor ("Restricted funds").

The Synagogue constitutes a public benefit entity as defined by FRS 102.

- b) Basis of Presentation  
The accounts have been prepared under the historic cost convention and generally in accordance with the accruals concept, unless noted below.

- c) Reconciliation with previous Generally Accepted Accounting Practice.  
The Synagogue has adopted FRS 102 for the year ended 31st December 2015. In preparing the accounts the Council Members have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. There have been no changes to accounting policies and no restatement of comparative items has been needed.

- d) Presentation Currency  
The accounts have been prepared and are presented in pounds sterling, which is the operational currency of the Synagogue. This is consistent with previous years.

- e) Funds Structure  
The Synagogue has Restricted and Unrestricted funds.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the constitution of the Synagogue. Details of these are given in Note 2 to the accounts.

Unrestricted funds comprise those funds which the Council are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where Council, at its discretion, has created funds for specific purposes.

- f) Income recognition  
All income is recognised once the Synagogue has entitlement to the income, it is probable that it will be received and the amount of the income can be measured reliably.

Subscription income is credited on a receipts basis, with the exception of subscriptions received in respect of future periods, which are accounted for on an accruals basis. Tax reclaims are accounted for on an accruals basis, based on the period in which the relevant subscription income was accounted for.

Donations and legacies are recognised when the synagogue has been informed both of the amount and settlement date. In the event that conditions apply before the Synagogue will become entitled to the funds, the income is deferred until the conditions are fully met.

All other income is credited on a receipts basis except where it relates to future events.

g) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Irrecoverable VAT is included in the expenditure heading to which it relates to.

Resources expended are included within the appropriate heading to which they relate. Direct costs relating to activities in furtherance of the Synagogue's charitable objects are included as costs of those activities. General office administration costs are shown separately as such and are not apportioned across costs of activities in any way. Governance costs comprise all costs involving the public accountability of the synagogue and its compliance with regulation and good practice.

Donations and grants are payments made to third parties in the furtherance of the charitable objects of the Synagogue. Council makes donations and grants from funds held and available for such purposes. They are accounted for when the payment falls due to be made.

h) Tangible fixed assets

Tangible fixed assets are held at historical cost less accumulated depreciation and any impairment losses. Depreciation is provided at the following rates in order to write off each asset over its estimated useful life;

Motor vehicles	25% reducing balance
Computers	33% reducing balance
Scrolls and Siddurim	20% reducing balance
Furniture, fittings & other equipment	25% reducing balance
Land and buildings	not depreciated

i) Stocks

Stocks of goods and publications held for resale are valued at the lower of cost and net realisable value

j) Taxation

The synagogue is a registered charity and therefore not liable for income or corporation taxes on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

k) Pensions

The Synagogue does not operate a pension scheme for its employees. It contributes to the personal pension arrangements of certain employees and the costs are charged to general funds as they arise.

## 2 - MOVEMENTS ON RESTRICTED FUNDS

	Balance at 1 January £	Income £	Outgoing £	Balance at 31 December £
High Holy Day appeals	(30)	20,886	21,386	(530)
Board of Deputies contributions	10,379	2,225	3,325	9,279
Building funds	257,105	0	0	257,105
Other funds	32,154	578	681	32,051
<b>Total Restricted Funds</b>	<b>£299,609</b>	<b>£23,689</b>	<b>£25,392</b>	<b>£297,906</b>

Income and outgoing amounts include both donations and the income tax reclaimable on those donations.

## ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed assets £	Net current assets £	Deferred creditors £	Total £
Restricted funds	257,841	40,065	0	297,906
Unrestricted funds	5,607	63,643	(18,394)	50,856
	<b>£263,448</b>	<b>£103,708</b>	<b>(£18,394)</b>	<b>£348,762</b>

## SIMON LEVI FUND

During 2008 the Simon Levi Foundation was formally wound up and the balance of the fund consolidated into the finances of the Synagogue. It is held within unrestricted funds as part of the overall funds of the Synagogue and the original objectives of the trust will continue to be observed. It is only being used for these purposes and not for any of the general running of the Synagogue.

Movements on the fund during the year were as follows:

	2015 £	2014 £
Balance at 1 January	49,101	51,551
	(2,100)	(2,450)
Grants paid to visiting rabbis	£47,001	£49,101
Balance at 31 December	<b>£47,001</b>	<b>£49,101</b>

### 3 - INCOMING RESOURCES

	2015 £	2014 £
Activities for Generating Funds:		
Hall hire revenue	24,780	26,356
Bimah advertising revenue	10	73
Fund raising	0	987
Wedding fees	950	1,715
Surplus/(deficit) from Judaica shop	276	(57)
	26,016	29,074
Investment Income:		
Interest Receivable	148	69
Charitable Activities:		
Fees and donations for Religion School and related activities	1,846	2,043
Kiddushim charges	1,225	
Miscellaneous Income & Transfers	298	
	3,369	
<b>Total Other Income</b>	<b>£29,533</b>	

### 4 - MOVEMENT FOR REFORM JUDAISM ASSESSMENT

The Synagogue incurred a levy to the Movement for Reform Judaism of 15.5% (2013, 17.5%) of its net subscription income for the previous year (defined as total subscription income including tax refunds, less payments to the Jewish Joint Burial Society). The levy amounted to £33,755 in 2015 (£32,355 in 2014), this is after a reduction of the one-off rebate of 2014. The charge to the Synagogue's General Funds is stated after deducting members' voluntary contributions.

The Movement for Reform Judaism assessment has been reduced in stages of 0.5% per year from 20% under an agreement by which the Synagogue has provided its membership list to Movement for Reform Judaism to enable the Movement to carry out its own direct fund raising. It is expected to remain at a level of 16.5% in the future. In prior years we have paid a higher sum in order to offset a part of the arrears outstanding from earlier years. However in 2015 the arrears increased, as agreed with the MRJ, to help fund a Community Care worker.

It has been agreed that any arrears in payment of the Subscription will not fall due in less than 12 months from the year end.

This levy, together with levies from all other constituent congregations of Movement for Reform Judaism, funds the activities of the Reform Movement, from which all congregations benefit. Around one half of Movement's total income is raised in this way, but the proportion is reducing as Movement for Reform Judaism raises larger amounts from direct fund raising and grants. The major activities undertaken by Movement for Reform Judaism are:

- The Leo Baeck College Centre for Jewish Education (which trains rabbis and teachers and provides teaching materials and guidance), which is funded by Movement for Reform Judaism jointly with the Union of Liberal and Progressive Synagogues;
- Youth and Young Adults work;
- other activities aimed at working in partnership with synagogues in developing communities and promoting the image and growth of Reform Judaism;
- specific support services in a range of areas including Beth Din, music consultancy, help with Israel Planning and Social Action, Caring Community and the production of prayer books.

Members can obtain the Movement for Reform Judaism's own annual report and accounts from Movement for Reform Judaism or via the Synagogue Office. It is also available at the Movement for Reform Judaism website [www.reformjudaism.org.uk](http://www.reformjudaism.org.uk)

**5 - PREMISES COSTS**

	<b>2015</b>	<b>2014</b>
	£	£
Caretaking and housekeeping	38,461	47,401
Utilities	12,559	11,341
Repairs and maintenance	6,214	3,827
<b>Total Premises costs</b>	<b>£57,234</b>	<b>£62,569</b>

**6 - SERVICES COSTS**

	<b>2015</b>	<b>2014</b>
	£	£
Personnel	87,188	84,786
High Holy Day and other costs	(97)	584
<b>Total Services costs</b>	<b>£87,091</b>	<b>£85,370</b>

**7 - COMMUNAL EXPENSES**

	<b>2015</b>	<b>2014</b>
	£	£
Bimah and other publications	990	1,047
Kiddushim costs	3,906	3,757
Other communal events and expenses	-	1
<b>Total Communal expenses</b>	<b>£4,896</b>	<b>£4,805</b>

## 8 - EDUCATION

	2015 £	2014 £
Personnel	8,787	8,534
Other education expenses	355	1,587
<b>Total Education expenses</b>	<b>£9,142</b>	<b>£10,121</b>

## 9 - CAREWORKER

	2015 £	2014 £
Personnel	17,430	-
Other expenses	1,077	-
<b>Total Youth costs</b>	<b>£18,507</b>	<b>£0</b>

## 10 - OFFICE AND ADMINISTRATION COSTS

	2015 £	2014 £
Personnel	7,419	29,037
Office running costs	3,401	7,559
Bank charges	1,256	1,173
Insurance premiums	5,598	7,337
Depreciation	1,854	2,583
General Fund	181	227
Restricted Fund	181	227
Other expenses	(513)	1,143
<b>Total office and administration expenses</b>	<b>£19,196</b>	<b>£49,059</b>

## 11 - GRANTS AND DONATIONS

Grants totalling £2,100 were made from the Simon Levi Fund to 6 visiting rabbis.  
No donations were made out of Synagogue General Funds in 2015

## 12 - TRUSTEE REMUNERATION AND EXPENSES

No member of Council received any remuneration or expenses during the year in respect of their services in this capacity.

## 13 - TOTAL STAFF COSTS

During the year staff costs were as follows:

	2015 £	2014 £
Salaries and wages and fees	138,021	145,084
Employers' NIC	10,147	11,234
Pension contributions	5,801	5,645
	£153,969	£161,963

During the year the Synagogue employed the following number of full-time equivalent staff

4	5
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During the year the Synagogue had the following for staff whose emoluments (salary plus benefits) exceeded £50,000.

Number of staff whose total emoluments fell within the band  
£50,001 - £60,000

1	1
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Number of staff to whom retirement benefits are accruing under money purchase schemes

1	1
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Total contributions in the period for the provision of money purchase benefits

£5,801	£5,645
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## 14 - RESOURCES EXPENDED

	2015 £	2014 £
The following costs are included within the resources expended for the activities and running of the Synagogue:		
Amounts payable to the auditor for auditing services	£2,220	£2,418

**15 - FIXED ASSETS**

	Freehold land & buildings £	Scrolls, organs & books £	Furniture, fixtures & equipment £	TOTAL £
<b>Cost:</b>				
At 1 January 2015	254,990	12,828	84,327	352,145
Additions during the year	-	-	-	-
Disposals during the year	-	-	-	-
At 31 December 2015	254,990	12,828	84,327	352,145
At 1 January 2015	-	10,725	75,756	86,481
Charge for the year	-	420	1,796	2,216
Disposals during the year	-	-	-	-
At 31 December 2015	-	11,145	77,552	88,697
<b>Net Book Value:</b>				
<b>At 31 December 2015</b>	<b>254,990</b>	<b>1,683</b>	<b>6,775</b>	<b>£263,448</b>
<b>At 31 December 2014</b>	<b>254,990</b>	<b>2,103</b>	<b>8,571</b>	<b>£265,664</b>

No depreciation is charged on the freehold building owned by the Synagogue.

The fabric of the building is regularly maintained to such a standard as to ensure that the value of the building is not impaired. As a result, Council believes that it would be inappropriate to charge depreciation. Also, Council considers the estimated useful life of the buildings to be so long that, if depreciation were to be charged, the amount involved would be immaterial.

The land and buildings have not been formally valued. However, Council considers the market value to be significantly higher than the value at which they are carried in the financial statements.

**16 - DEBTORS**

	<b>2015</b>	<b>2014</b>
	£	£
Income Tax refunds	14,809	15,888
Other debtors and prepayments	531	11,235
	<hr/>	<hr/>
	£15,340	£27,123
	<hr/> <hr/>	<hr/> <hr/>

All amounts shown as debtors are due within one year.

**17 - CREDITORS**

	<b>2015</b>	<b>2014</b>
	£	£
Payable Less than 1 Year		
Subscriptions received in advance	36,059	41,762
Trade creditors and accrued expenses	39,611	34,094
	<hr/>	<hr/>
	£75,670	£75,856
	<hr/> <hr/>	<hr/> <hr/>

**18 - CREDITORS FALLING DUE IN MORE THAN 1 YEAR**

	<b>2015</b>	<b>2014</b>
	£	£
Movement for Reform Judaism	<hr/>	<hr/>
	£18,394	£18,394
	<hr/> <hr/>	<hr/> <hr/>

It was agreed in 2008 that any arrears due at each 31st December year-end would not fall due in the subsequent year.

**19 - PROVISIONS**

	<b>2015</b>	<b>2014</b>
	£	£
Provision for Roof Repairs		
Balance as at 1 January 2015	0	0
Roof Repairs	0	0
	<hr/>	<hr/>
	£0	£0
	<hr/> <hr/>	<hr/> <hr/>

## **20 - SIGNIFICANT JUDGEMENTS AND ESTIMATES**

Preparation of accounts may require management and staff to make significant judgements and estimates. Council confirms that no significant judgments or estimates were required in preparing these accounts.

## **21 - GOING CONCERN**

Council consider that there are no material uncertainties about the Synagogue's ability to continue as a going concern. In looking at this they have considered a period of at least a further 12 months into the future.

## **22 - EVENT AFTER THE BALANCE SHEET DATE**

On 3rd January 2016 the assets and liabilities of the Synagogue were transferred to the Mosaic Reform Synagogue, a charitable company limited by guarantee. This was originally set up to allow the Synagogue to come together with other communities as it was felt a company limited by guarantee is a more appropriate structure to facilitate this. The Synagogue has not come together with other communities at this time but Council decided that as all of the groundwork for this change of structure had been carried out, the Synagogue should make use of this.

This is purely a change of legal structure and will make no difference to the charitable objects or any activities of the Synagogue.