

United Synagogue

Trustees' Report and Annual Accounts

For the year ended 31 December 2016



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UNITED SYNAGOGUE ANNUAL ACCOUNTS**Year ended 31st December 2016****Charity registration number 242552****BOARD OF TRUSTEES JULY 2014 – JULY 2017**

President	Stephen Pack
Vice-Presidents	Russell Kett Leonie Lewis
Treasurer	Brian Markeson
Other Trustees	Stephen Fenton (Deputy Treasurer) Stephen Goldman (resigned 9 May 2017) Claire Lemer Doreen Samuels Jacqui Zinkin

Committee Chairs

Audit Review	Maxwell Nisner
Burial	Brian Markeson
Investment	Brian Markeson
Property	Peter Zinkin
Rabbinical Council	Rabbi Boruch Davis (resigned June 2016) Rabbi Nicky Liss (appointed June 2016)
Remuneration	Stephen Fenton

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

Chief Rabbi Ephraim Mirvis

DayanimDayan Menachem Gelley (Rosh Beth Din)
Dayan Yonason Abraham
Dayan Shmuel Simons
Dayan Ivan Binstock**Key Executives**Chief Executive
Operations & Finance Director
Director of External & Legal Services
Kashrut Director
Community Services Director
Chief Executive, Office of the Chief Rabbi
Director of Young People and Young Families
Property Director
Director of DevelopmentSteven Wilson
Richard Taylor
David Frei
Rabbi Jeremy Conway
David Kaplan
Ari Jesner
David Collins
Lali Virdee (appointed May 2016)
Alan Aziz (appointed January 2017)

Executive Offices

305 Ballards Lane
London N12 8GB
Tel: 020 8343 8989
Website: www.theus.org.uk

Custodian Trustee

(holds title to charity's property assets)

United Synagogue Trusts Ltd
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London N12 8GB

Bankers

Royal Bank of Scotland
Corporate Banking London
8th Floor
280 Bishopsgate
London EC2M 4RB

Investment Fund Managers

J.P. Morgan International Bank Ltd
1 Knightsbridge
London SW1X 7LX

Charity Solicitors

Bond Dickson LLP
4 More London Riverside
London SE1 2AU

Statutory Auditor

Crowe Clark Whitehill LLP
St Bride's House
10 Salisbury Square
London EC4Y 8EH

Trustees' Annual Report

For the Year Ended 31st December 2016

The details of the Charity, its trustees, professional service providers and key executives are set out on page 2 and 3 of this report.

Legal Status

The United Synagogue ("US") was established for charitable purposes by the United Synagogue Act of 1870. It was formally registered as a charity on the 2nd June 1965, charity registration number 242552.

The Schedule to the Act was previously the major constitutional document of the Charity. This has subsequently been augmented by the Statutes of the United Synagogue passed by the US Council in April 1999, which sets out the Charity's objects and the role and powers of the Charity, its Trustees and its Council. Additional Byelaws set out the system of governance of local synagogues, and the Election Regulations set out the procedure for electing the Board of Trustees.

Structure, Governance and Management

Trustees

Overall responsibility for the activities of the US is held by the Board of Trustees which is elected by the Council of the US (see below) and hitherto has been every three years. The Board of Trustees comprises nine trustees (with an option to co-opt two more Trustees). The Trustee Board comprises a male President plus four male and four female Trustees. There is one Treasurer elected by Council who can be male or female. If the Treasurer is male then there will be three other male Trustees, excluding the President. If the Treasurer is female, then there will be three other female Trustees. The Trustees from among themselves appoint one or two Vice Presidents and may appoint a Deputy Treasurer.

Trustees have hitherto been elected for a three-year term and are eligible to serve a maximum of two terms. The president can serve a maximum of two additional terms.

The 2015 Strategic Review recommended that in order to promote continuity in the Trustee body, the US could introduce a "rolling Trustee Board" whereby not all the Trustees are elected at the same time. A committee was set up to consider this matter and US Council resolved at their meeting in December 2016 that in future there should be elections every two years for half of the Trustees with each Trustee serving a four-year term instead of the present three-year term. At the next triennial election in July 2017, all eight positions of Trustee plus the President will be available for election. In order to adjust to this new system of election it has been necessary to introduce a one-off 'stagger'. This will be achieved as follows. After the election in July 2017 four of those Trustees elected will serve a two-year term with the others serving a four-year term. In all subsequent elections from July 2019 onwards, all successful candidates would serve a four-year term.

The existing rules regarding the election of a Treasurer and the maintenance of gender balance remain unchanged.

The Trustees at the date of this report, and those who served during the period under review are shown on page 2.

Trustees must have prior experience of serving on the Board of Management of one of The US' local synagogue communities for a minimum of two years. Trustees who stand for election will therefore have had experience of lay leadership in the general Jewish community for which they are taking responsibility. The requirement to have previously served on a Board of Management does not apply to co-opted Trustees.

Induction of Trustees builds on the wide knowledge and familiarity with the Charity which has been previously gained at a local and sub-committee level.

The Chief Executive, Directors and senior professionals meet new Trustees soon after their election and provide intensive briefings on the Charity. The External and Legal Services Director provides advice and guidance on the statutory responsibilities of Trustees and provides guidance on such matters throughout the Trustees' term of office.

The Board of Trustees meets formally once a month, except in August, to take strategic and policy decisions. These meetings are attended by the Chief Executive, other members of the senior management team and the Chair of The Rabbinic Council of the United Synagogue ("RCUS").

The Board of Trustees appoints a number of sub-committees for the better working of the Charity. These sub-committees are given specific responsibilities and make relevant recommendations to the Board.

Responsibility for the religious direction and guidance of the US is vested with the Chief Rabbi and the Beth Din (his religious court).

US Council

The Council represents the member and affiliate synagogues of the US, and has the following powers:

- a) to elect and remove Trustees
- b) to elect the Chair of the Audit Review Committee
- c) to consent to proposed amendments to the constitution of the US
- d) to admit/discontinue the membership of any synagogue to the US
- e) to consider the budget and accounts of the US

The Council is elected every three years by members of the Boards of Management of local synagogues. Each synagogue has a number of Council Representatives based on the size of the synagogue's own membership. All current Trustees are also members of the Council, as are the immediate previous set of Trustees. In addition, there are a limited number of life members including all past Presidents. Council meets four times each year.

Professional Staff

The Board of Trustees delegates its powers for the day to day running of the Charity to the Chief Executive and the senior management team.

Each Division in the US is headed by a Director, all of whom report to the Chief Executive.

- The Operations and Finance Director has direct responsibility for the central support services including Finance and Information Technology
- The Community Services Director is responsible for the Community Division which encompasses US Chesed, Living & Learning, Membership and Marriage Liaison and Burial
- The Director of Young People and Young Families is responsible for The US' young people's departments including Tribe, Young US and US Schools
- The Kashrut Director is responsible for Kashrut and Eruvim
- The External and Legal Services Director is responsible for in-house legal advice and the London Beth Din
- The Property Director is responsible for the Charity's property portfolio and delivery of Health and Safety compliance
- The Director of Development is primarily responsible for coordinating and oversight of the key fundraising activities of the Charity

To achieve its objectives, the US needs to attract and retain high quality senior professional staff. Each Director position is individually benchmarked and salaries are positioned in line with roles with similar responsibilities in the charity sector.

Volunteers

Volunteers play a vital role in both the running of US Synagogues and the provision of activities at each of The US' communities. Whether serving as a local Honorary Officer, on a Synagogue's Board of Management, running one of the many social activities or groups within a shul or as part of a security or Kiddush rota, volunteers are the lifeblood of US communities and instrumental to the organisation continuing to grow and thrive.

Member Synagogues

The member synagogues are the branches of the US. The day to day responsibility for running the member synagogues is delegated by the Trustees to local Honorary Officers and Boards of Management who are elected either annually or biennially by the members of the synagogues. The US Byelaws regulate the powers of the local Honorary Officers and the conduct of local synagogue activities. Chairs have been issued with a guidance document and Financial Representatives are bound by a Protocols Document which they are required to sign prior to taking up their roles.

The religious affairs of the individual member synagogues are run by the local Rabbi and, where appropriate, a Rabbinical Team and/or Chazan, and the Wardens (who are part of the team of local Honorary Officers) under the overall guidance of the Chief Rabbi. Professional

administrators are employed at most synagogues to provide the local lay leadership with administrative support in the effective management of their local communities.

Local synagogues collect annual membership contributions on behalf of The US from their members. A proportion of these contributions (the communal contribution) is allocated to the Centre for the services provided centrally and to support the further development of the Charity. The remaining contributions and other donations received are retained and administered locally, according to US rules, in order to run the local communities that form an integral part of the Charity's activities.

All US synagogues are conscious of their part in the Charity and recognise the mutual responsibility they share for the wider Jewish community. Synagogue activities overall are characterised by the US' values of authentic, inclusive and modern Torah Judaism.

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

- Ahavas Yisrael (a fledgling community in Edgware) was admitted as a Full Constituent Member Synagogue on 11th July 2016
- Birmingham Central Synagogue (previously an independent synagogue) was admitted as a Full Constituent Member Synagogue on 16th December 2016

On 20th March 2017, Ruislip & District Synagogue (previously an affiliate member) was admitted as a Full Constituent Member Synagogue

As at 31 December 2016, the US had 52 Full Constituent Member Synagogues, (53 from March 2017).

Affiliate and Associate Synagogues

These are synagogues which are constitutionally one step removed from the US, and whose relationship to the Charity is governed by the Affiliate and Associate Schemes. They are independent legal entities which do not form part of the Charity but through their affiliation benefit from certain services. The Affiliates and Associates govern their synagogues under the Byelaws, as varied by the Affiliate Scheme and Associate Scheme, and pay an annual fee to the Charity.

As at 31st December 2016 there were a total of nine Affiliate synagogues, (eight from March 2017). There also remains one Associate Synagogue.

Foundation Schools

The Trustees of the US have the responsibility for appointing the foundation governors to the Board of Governors at each of the US Foundation Schools. The US has no involvement in either the day to day running of the schools or their upkeep, which is the responsibility of their respective Boards of Governors.

Full details of the Synagogues and Schools referred to above are shown on pages 55 to 60 of this Report and Accounts.

Subsidiary Companies

A list of these is set out in Note 33 of the Notes to the Financial Statements which details their activities, trading performance, assets, liabilities and reserves.

Risk Management, Compliance and Internal Control

The Trustees are responsible for the effective management of risk, including ensuring that internal controls are in place and are operating as designed.

The US has continued to develop its risk management systems and procedures throughout the year. The Compliance Officer has completed a number of audits and other management assignments covering risk and control issues highlighted within the organisation's risk register, and has regularly reported progress to the Audit Review Committee and the Trustees in accordance with the organisation's Internal Audit Charter. In addition, a regular programme of site audits at Synagogues has been in place since 2010.

The Compliance Officer has undertaken a number of reviews of organisational and departmental processes and procedures.

The Charity's Risk Register was compiled in 2012 with the aim of producing a more focused and streamlined document to be actively used by the Executive in managing and mitigating risks faced by the Charity. The Risk Register is regularly updated and is discussed at monthly meetings of the Directors and half yearly at Trustee meetings.

The Trustees have identified that the principal risk that the charity faces is a reduction in income resulting from a reduction in membership numbers. Such a fall can be triggered by multiple factors, some of which are outside the control of the Charity. For example, should it become more difficult to observe and practise Orthodox Judaism in the UK because of the banning of Brit Milah or Shechita, then it is likely that many members may decide to emigrate and consequently discontinue their membership. Membership might also fall where mainstream orthodoxy is observed by fewer Jews in the UK. To the extent that this risk can be managed, it is felt by the Trustees that mitigation can be achieved by the implementation of recommendations contained in the 2015 Strategic Review, including making US communities more vibrant and engaging.

As a result of the ongoing effort to manage all risks that the Charity faces, the Trustees are satisfied that the major risks have been identified and that adequate systems or procedures have been established to manage them.

Vision, Aims and Objectives

The US' mission is to engage members with mainstream orthodox Jewish living, learning and caring. Our values are Authentic, Inclusive and Modern Torah Judaism.

Objects and Public Benefit

The objects of the US are:

- to found, build, maintain, conduct, promote and develop within the United Kingdom, Synagogues which conform to the Form of Worship for persons of the Jewish religion
- to advance education and to provide instruction in religious subjects to persons of the Jewish religion
- the relief of poor persons of the Jewish religion, and to provide means of burial for persons of the Jewish religion
- to advance the charitable purposes of other Jewish bodies by making grants or loans to them including contributing with other Jewish bodies to the maintenance of a Chief Rabbi and of other ecclesiastical persons, and to other communal duties devolving on metropolitan congregations
- any other charitable purposes in connection with the Jewish religion

In carrying out this review the Trustees have considered the Charity Commission's guidance on public benefit.

The activities currently carried out for the public benefit by the charity can be broadly categorised into the following activity groups:

- Support of the local Jewish communities comprising the Member Synagogues of The US
- Running of synagogue services
- Provision and upkeep of synagogue buildings
- Provision of Kosher certification of food products and premises
- Provision and maintenance of Jewish cemeteries and related facilities
- Provision of educational and outreach programs for children and young people, and the membership more generally
- Visitation program for individuals in hospitals and prisons

Strategic Review

During the course of 2014, the US engaged in a comprehensive strategic review, led by Marc Meyer the then Chair of Hendon Synagogue. During the course of the review over 5,000 members responded to a survey and over 100 interviews were conducted. The results of this review, which were published in February 2015, articulated a strategy for the US to: "Build vibrant engaged communities at the forefront of British Jewry".

The strategic review listed 40 recommendations and substantial progress (summarised below) has been made on well over half of them thus far. Further details on many of these areas are provided within this report.

- *Invest in growing Jewish areas across the UK*
 - Established the Communities of Potential (COP) Board to track Jewish growth, research opportunities and fund and nurture emerging communities
 - Supporting the development of Ahavas Yisrael in Edgware and the new Mill Hill East community
 - Launched the Community Development Fund (CDF) to encourage innovation and growth in existing communities
- *Reconfigure US properties as regional 'Jewish Destinations'*
 - Completion of building projects and supporting several communities embarking on or considering new capital projects
 - Communities undertaking new building projects are planning for spaces that are flexible, accessible and suited to use as community centres
- *Develop varied and exciting offerings*
 - Communities have been supported in developing creative, original and segmented programming ideas
 - More and more communities are enjoying Living and Learning's community Shabbatonim and heritage trips overseas and in the UK
 - 'Living and Learning' newly-produced publications and online resources have been designed to enrich lifecycle events and inspire meaningful prayer, learning and experiences
- *Prioritise engagement with youth in their communities*
 - Tribe report 'Engaging the Next Generation' was commissioned and published. With a mission to create a future for our communities through engaging, educating and inspiring the next generation, the report defined clear objectives for Tribe's future work
 - In 2016 Tribe's share of the summer programme 'market' increased to its highest ever level
 - Understanding the need to bring its schools and synagogues closer to each other, Tribe staff and communal Rabbis and Rebbetzins have been running increasing numbers of informal education programmes in US schools
 - The commitment to Jewish schools has grown with three Scopus schools joining The US family of schools
 - An expanded 'Young US' offering is in place for those aged 21-35 including Minyan on the Move, regular Friday night dinners, social events and Cholent Fest
- *Develop exceptional Rabbis*
 - A Rabbinic Careers Panel was established and has been working with stakeholders to address the challenges relating to rabbinic recruitment, development and conditions

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

Significant Activities and Achievements

Office of the Chief Rabbi ("OCR")

During 2016, as the Chief Rabbi entered his fourth year in office, the work of the OCR has continued apace in the areas of community development, education and social responsibility. This was a year in which he not only continued with the enormous breadth of work undertaken in previous years but he also developed and expanded his work yet further in order to deliver on his vision of a more committed, more knowledgeable and more responsible Jewish community. The following is a synopsis of the OCR's activities during 2016.

- **Centre for Rabbinic Excellence ("CRE")**

2016 was the year in which the full extent of the impact of the CRE became clear. Since its launch in 2014, the CRE has facilitated the gradual transformation of Jewish communities into real powerhouses of religious and cultural excellence. It has now evolved into an invaluable hub for sharing best practice, sourcing creative ideas for programming and events and accessing funding that can transform innovative concepts into reality. Across the UK, communities large and small have made use of the CRE's resources to enhance Jewish communal life, with well over 150 programmes and events receiving funding and support in 2016.

In parallel to this, the CRE continued to develop various initiatives designed to reinvigorate community life. The Chief Rabbi's *Etz Chaim Project*, *Rabbis for Communities*, *Investing in Rebbetzens* series and the highly successful Regional Presidents Conference in June, as well as supporting the Rabbinical Council of the Provinces annual conference - all served to enhance and strengthen communal life across the UK.

- **Social responsibility**

In 2016, the Chief Rabbi launched the ground breaking *Ben Azzai Programme*, an annual initiative, open to high calibre university students, taking them on an immersive, study visit to the developing world, to learn about the challenges of poverty, education and social mobility. In the first year, the students travelled to Mumbai, India and met with individuals and organisations working in the field of development and did so within an Orthodox Jewish framework. Each of the participants now acts as an ambassador, raising the profile of the importance of development in Shuls and schools around the country and urging others to consider it a priority.

- **UK Holocaust Memorial Foundation**

The Chief Rabbi continues to play a leading role in the UK's Holocaust Memorial Foundation as a source of high level counsel as the leading representative from the Jewish community, in order to ensure appropriate and effective commemoration of the Holocaust, which builds on the ongoing work of organisations across the sector. In 2016 an international design competition was launched for a new national memorial in Westminster and a shortlist of ten designers has been formed. The Chief Rabbi will sit on the jury which decides on the winning design.

- **Interfaith**

The Chief Rabbi's close personal relationship with the leaders of other faith communities was evident in 2016 at a number of events including the Pope Benedict Lecture where he appeared alongside Cardinal Vincent Nichols and Moulana Raza Rizvi at Archbishop's House, where the topic of discussion was living as a 'creative minority'. The Chief Rabbi also launched his 'In Good Faith' initiative at Lambeth Palace, alongside the Archbishop of Canterbury, as a catalyst for cultivating better engagement between Jewish and Anglican religious leaders and as a way of providing better opportunities for interfaith activity at grass roots level. The launch event brought seventy Priests and Rabbis together for discussion about closer interfaith activity.

- **ShabbatUK**

Once again, ShabbatUK was a great success, benefitting from a dedicated professional team coordinating the activity around the country. More than 12,000 people made challah at 80 events around the country. More than 1,500 volunteers and fifty communal organisations played their part in putting on more than 300 programmes around the country to create the most exciting and inspiring ShabbatUK yet. In 2016, ShabbatUK focused more closely on schools and community programmes with excellent feedback about the increased level of direct engagement Shabbat UK has generated.

Community Services Division

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

- **Community**

During 2016, the CSD has provided ongoing professional assistance to communities and its leadership whenever required. It played a key role in the recruitment of new Rabbis and Assistant Rabbis for various US communities. The CSD undertook Rabbinic recruitment, in partnership with the Office of the Chief Rabbi, for Bushey, Northwood, Radlett, Richmond and Woodford Forest.

The CSD are at the heart of enabling new communities to join the US and in 2016 a new community called Ahavas Yisrael, located in Edgware, joined the US as a full member community.

During the year, in close liaison with the Office of the Chief Rabbi, it had constructive discussions with a number of UK regional communities to explore the potential for them joining the US. Birmingham Central Synagogue voted to join the US at the end of 2016 and it is hoped that over the next few years some more of these communities will vote to join the US.

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

○ **Living & Learning**

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

The department leads the Rabbinic Intern programme which in 2016 brought a number of young Rabbinic couples from Israel and the USA to enhance US synagogues' High Holy Days services and programmes. It has also expanded the provision for Shavuot. In addition, it assists communities with Rabbinic and Judaica support.

Living & Learning, with Koren Publishers, produced the 'From Exile Towards Redemption' Machzor, printed in 2017. Copies have been made available for US communities and are also available to purchase. Living & Learning have also launched the 'TFNIS' (Turn Friday Night Into Shabbat) website along with facilitating grants available to applicant local communities.

Living & Learning have continued to offer heritage tours and Shabbatonim support to more communities, expanding the choice of venues and locations. The US in the City Programme has also expanded and Living & Learning was involved in the 'Inspired Jewish Leadership' Conference in July 2016.

○ **US Chesed**

The US Chesed department's aims to help both US members and the wider community in which we live through the provision of welfare activities and programmes.

The Community Cares element of this programme is locally managed and has in excess of 500 volunteers. These local activities are supported from the Centre by providing training for volunteers, advice, guidance, information and networking opportunities to share best practice. The volunteers offer a variety of welfare services including visiting the sick and bereaved, befriending people who are isolated, driving people to appointments and cooking and delivering kosher food to needy members of their communities.

In 2016 US Chesed held its first Community Cares Conference, an opportunity for learning and networking with topics on offer including "A beginner's Guide to Mental Health", "Supporting People with Cancer and their Families" and "Child Sexual Abuse: Whose responsibility is it?"

At Pesach, using funds raised through the US Chesed Pesach Appeal, well over 620 families from 41 communities were helped with the costs of keeping a kosher Pesach. At Rosh Hashanah, volunteers from 45 communities presented 1,300 honey cakes and Rosh Hashanah cards to members who were unwell, isolated, recently bereaved or elderly.

The Chesed Bursary Fund provided bursaries in excess of £9,500 enabling 18 young people to either go on the Tribe Israel Tour or to attend Tribe summer camps.

Initiatives supported during the year by Project Chesed, the US Chesed's social responsibility arm, included:

- Blood donor sessions at 3 synagogues
- Joint project with Gift, collecting food in February and July for distribution to families in need
- Joint Project with Kisharon, a Learning Disability Charity, to polish the ceremonial silverware in US synagogues
- More than 30 synagogues doing Mitzvah Day projects
- A paediatric First Aid Course
- Collections of stationery and books for School Aid, a charity supporting schoolchildren in Africa
- Promotion of volunteering opportunities throughout the year

The US maintains its role as co-ordinator of Jewish Visitation, a cross-communal initiative providing Jewish chaplains to hospitals and prisons on behalf of the wider Jewish Community.

Young People and Young Families

This division delivers programmes to engage children, students and young professionals and provides programmatic and governance support to schools, Chedarim (Sunday Schools) and nurseries.

○ Tribe

Tribe, the US' programme for children and young people, provides a whole range of summer programmes for schools years 5 to 12 in the UK, Europe and Israel. Other initiatives include summer and half term outings for school years 4- 6, Shabbatonim- weekends away in Jewish primary schools, informal education sessions such as Kosher Apprentice, Lunch and Learn and assembly programmes at Jewish secondary schools and informal education sessions in non-Jewish schools with Jewish children.

We continue to engage with members over school age both through the Tribe Israel Leadership Training ("TILT") programme for those on their Gap Year in Israel and by actively helping individuals whilst at university, through its Campus Ambassadors who run a wide-range of events for students to help keep their connection to the community.

Tribe has been instrumental in arranging the Learn 2 Lead trips to Jerusalem and Poland for school years 10-12, helping students learn about their heritage and engage with their peers, as well as being encouraged to get involved in their local community. During the year Tribe also ran a youth professionals conference called "Engage" which brought youth professionals together for a residential training conference.

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

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

During 2016, Tribe started to implement a review called “The US Future: Engaging the Next Generation” which will form its strategy for the coming years.

- **Young US**

Young US has continued to develop over the last year, most significantly increasing membership, known as Tribe Community Membership (TCM) by 261 people. Key events have included the expansion of the US Friday Night Dinners with around 1,000 young professionals attending in 2016. During 2016, It partnered with Birthright to offer free trips to Israel with 100 young people benefiting from this programme. We also ran our first residential Shabbaton in early 2016 for TCM and Young US members with over 70 people attending. Over the coming year, Young US plans to grow TCM membership even further and increase the number of events offered for members.

- **Schools**

Over the course of the year United Synagogue has been actively engaged in governance matters related to our seven US Schools. We have spent significant time meeting building relationships with head teachers and Chairs of Governors and have been supporting their work towards creating a Jewish Community Multi Academy Trust (MAT).

United Synagogue professional staff also act on behalf of The London Board of Jewish Religious Education (LBJRE) and The Scopus Jewish Education Trust.

The Beth Din

One of the objects of the US is to provide an ecclesiastical court of Jewish law (the Court of the Chief Rabbi). The London Beth Din carries out this function and covers the areas set out below which are vital for any large Jewish Community. It is also the religious authority for the Kashrut Division (“KLBD”). The London Beth Din is admired throughout the world as a Beth Din of the highest quality and integrity. Its many activities include Gittin (Jewish divorce), the establishment of Jewish marital status, the adjudication of disputes (Dinei Torah) and the supervision of the conversion process. The Beth Din also provides guidance to the Government on a wide range of matters relating to Halacha (Jewish law). The Dayanim act as the Halachic authority for The US in all aspects of Jewish law including inter alia, Kashrut, Burial, Mikvaot, Shabbat and Yom Tov observance and Eruvim.

The Dayanim of the Beth Din meet regularly with the Chief Rabbi to discuss Halachic and communal issues. They also act as advisors to the London Board for Shechita and attend meetings of the Conference of European Rabbis. They advise the Initiation Society on Halachic issues and meet with and examine for Halachic proficiency every trainee Mohel. They meet with the Executive of the RCUS and attend and address the annual RCUS Conference and the Chief Rabbi’s Pre-Yamim Noraim Conference.

In addition, the Beth Din takes an active role in pursuing difficult cases of Jewish divorce (“Get” cases). As well as tracking and chasing cases where one or other party is failing to take part in the process and attend meetings in a timely fashion, there is a significant body of work

in mediating between parties and devising and putting in place measures to encourage and persuade individuals to give or receive a Get. This can involve liaising with their legal representatives and utilising the civil law process and also invoking communal and organisational sanctions, often working with overseas Batei Din and organisations. The Beth Din has a positive track record in this regard. It has also received positive feedback in relation to its empathy and sensitivity to those going through the Get process.

Kashrut Division

The activities of the Kashrut division form an essential part of the US's commitment to provide a world class Jewish infrastructure for both its members and the wider Jewish community.

○ Certification and Licensing

The Kashrut division continues to produce annual publications of the Really Jewish Food Guide and the Nosh Guide. It now licenses 156 establishments, a 2% increase on last year. There is a growing online and social media presence with over 6,800 Facebook members (a 13% increase on last year) and 3,098 Twitter followers (5% increase).

Use of the product search site *isitkosher.uk* increased by 108% in 2016 with over 319,000 page views. Additionally, use of the KLBD website *kosher.org.uk* also increased by 54% in 2016 with over 391,000 page views.

The number of KLBD certified companies currently stands at approximately 1,400. KLBD Certification's online presence has seen similar growth and KLBD Kosher Certification now has over 2,300 Twitter followers with visitor numbers to the certification website *klbdkosher.org.uk* standing at over 67,000.

KLBD continues to be at the forefront of Kashrut education with many school and synagogue visits during the course of the year. The office answers numerous telephone calls every week in addition to many email and Facebook enquiries.

○ Eruvim

The US seeks to ensure the provision of Jewish infrastructure to permit both current members and future generations with the ability to pursue the 'Jewish way of life'. One such example is Eruvim. The Kashrut division provides guidance and support to local communities who wish to establish an Eruv in their area.

Many US communities have been calling for the provision of an Eruv in their respective locality, and the Eruv team has provided a resource to help each community prepare for the complex process of design, planning permission and construction.

Work has begun on several new Eruv projects with ongoing support provided once each Eruv has "gone live". This includes managing the Shomrim who regularly check the integrity of the boundaries, ensuring repairs are completed quickly and in accordance with

Jewish Law and sending text messages to those who have subscribed to their local Eruv committee to confirm the status of their Eruv just before Shabbat.

There are currently nine active Eruvim in the Greater London area: North West London, Edgware, Borehamwood, Stanmore, Belmont and Mill Hill, and another three, Woodside Park, Barnet and Chigwell, went live in 2016. Several other Eruvim stand close to completion and may go live during 2017. Eruv projects already granted planning permission include Bushey, Pinner, Westminster and Camden.

Burial Society

The US Burial Society is responsible for all the activities surrounding the Jewish burial of US members. It organises, oversees and advises on the various processes that are required by both Jewish and UK law at what is an extremely sensitive and difficult time for US members. It also looks after and maintains fourteen Jewish cemeteries across the country to ensure all applicable health and safety requirements and standards are met.

The US Burial Society has over 60 members of staff who are committed to ensuring that US members are treated with sensitivity and compassion and given the best possible service.

During 2016, the US Burial Society has been involved in a large number of projects, the largest of which is the £8m extension to the existing Bushey Cemetery, incorporating two new prayer halls, a mortuary, administrative offices and visitor facilities. Initial building work commenced in August 2015 and the new extension, which was consecrated in May 2017 by the Chief Rabbi and Dayan Gelley, is scheduled to become operational later this year. Reservations in our section in the Eretz HaChaim cemetery in Israel have proved popular and consequently a further 30 plots were purchased during the year for the benefit of US members.

US Heritage Committee and the Willesden Cemetery Heritage Project

The US has been developing a series of feasibility studies regarding the organisation's buildings, historic cemeteries and Judaica and has put in place a development team of staff and specialist consultants to create plans to conserve Willesden Cemetery and turn it into a heritage attraction. This initial phase was funded by a grant of £0.3m from the Heritage Lottery Fund ("HLF"). We will consider making a submission to HLF in later this year to secure further funding of £1.7m which will be required to deliver the project. The plans will cover the restoration of landscaping and conservation of a proportion of graves, and adapt the historic buildings into an accessible visitor centre and exhibition space. Jewish and other communities will be engaged in learning, volunteering and training activities.

During the year, a US Heritage Committee was established and is overseeing the preservation of our Heritage and Judaica. During the year, a project commenced to create electronic copies of many archived records to ensure they are protected and accessible for future generations.

P'eir

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

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

Highlights of P'eir's programming during 2016 included:

- A series of four one-day seminars focussed on team building, project management, 'influential leadership' and 'seeing your impact'. These professional development days were presented by Dr Russell Rook, a consultant with 'Signify'
- An induction programme for more recent recruits to the US Rabbinate covering a wide range of essential, basic skills
- A six week counselling course for Rebbetzins facilitated by Rabbi Aryeh Sampson and Ms Jenny Sandelson
- A relationships workshop for Rebbetzins presented by Rebbetzen Devorah Gelley

P'eir also piloted its well-received co-mentor scheme during 2016 and continues to promote and expand its professional 'review and goal setting programme' for Rabbis, in co-operation with the US' HR department. More Rabbis and community leaders have engaged with this process over the past year and we hope to reach out to more communities in 2017.

Fundraising

Resources are generated for The US through the work of the fundraising team. This year's major appeals (Kol Nidre, Welfare and Security) all exceeded the budgeted income targets notwithstanding concerns that the economic uncertainty brought about by Brexit might have had a negative impact on giving. With a view to further developing and maintaining relations with key donors, Alan Aziz, a senior professional dedicated solely to fundraising, was appointed in January 2017. This in tandem with the decision to hold a fundraising dinner in April 2017 signals a central commitment to continuing growth of this income stream.

On a local level, income continues to be generated at significant levels by communities seeking to deliver specific local projects, notably building developments which will better serve the community. The central team has continued to offer support to these initiatives, working well with a wide range of dedicated local volunteers.

Child Protection

Child Protection has become a priority issue for the organisation in order to ensure that we take robust steps to safeguard our communities. This has involved putting a comprehensive framework in place to ensure that any issues that arise can be dealt with swiftly, adequately and appropriately. We have appointed local Community Safeguarding Coordinators at synagogue level. They report any concerns into our central child protection team which meets regularly and has David Frei as its named Child Protection officer. We also gather information on a rolling basis as to communal volunteers and staff who come into contact with children to ensure they have the appropriate checks and training. Training is being rolled out at different levels to different groups across the organisation, including by way of a video produced in house as an additional awareness raising tool.

Administrative and Support Services to Communities

Property

The Property Department primarily supports communities in maintaining and developing their facilities and has been extremely active in the last year. We are particularly grateful to Peter Zinkin who has continued to be very active in assisting the new Property Director with the major capital projects and their legacy.

○ Capital Projects

- The redevelopment at Radlett Synagogue was completed with the official opening taking place in February 2016
- The rebuilding of Highgate synagogue and major works to the Rabbi's house was completed and the 2016 high holy days services were held in the new synagogue
- The construction of a new Rabbinic residence and kitchen extension at Woodford Forest synagogue were completed
- Work continued on the new section at Bushey Cemetery incorporating new prayer halls, reception, a mortuary and car parks. The works were completed in May 2017
- Work continued on the construction contract negotiations for the redevelopment of South Hampstead Synagogue and this redevelopment project commenced in 2017 and is expected to take approximately 2 years to complete.

The Property team continue to work on the development stages with a number of communities investigating possible future projects at Woodford Forest, Hendon, Edgware, Central, St John's Wood, Brondesbury Park and Wembley.

○ Assets Acquired or Gifted to the Charity

- On acceptance as a full member synagogue, the fixed assets of Birmingham Central Synagogue with a value of £1.1m were gifted to the US. Residential properties in Finchley and Bushey were acquired at a total cost of £1.8m to house their respective Rabbis. In the latter case, the house acquired was from the retiring Rabbi who was an employee of the US at the time of the acquisition.

○ Asset Disposals

- Following its merging with Clayhall Synagogue, Newbury Park Synagogue was sold for £1.8m.

Across the Charity's property portfolio, the property department have undertaken a range of proactive and reactive repair works and ensured compliance with Health & Safety ("H&S") and other statutory obligations. This is to ensure US members, employees and volunteers work in safe environments, understand and comply with relevant H&S, safeguarding and work place regulations. A number of training and awareness sessions have been organised for administrative and caretaking staff.

An ongoing programme of audit and review of fire precautions and risk assessment, safe working systems and practices continues with no significant issues identified. The US H&S Policy and Procedures manual was updated and reissued to all Synagogues in September 2016.

Marketing and PR

All parts of the organisation have been supported in trying to promote their work and, in many cases, respond to press interest where issues of concern to the Charity are in the spotlight. In addition to many local community pieces, Jewish education and Kashrut stories have featured prominently and have been handled via a mixed-media response including the US website, the online You & US member newsletter and social media channels. The Orthodox Jewish Voice project has continued to provide extensive media exposure and particularly positive is the regular featuring of Rabbis Hughes and Belovski on Radio 2 shows attracting substantial audiences.

Numerous publications and materials have been produced for central and local community use. The latter in particular has seen significant growth though efforts to increase the range of materials available in template form which are amenable to local customisation. Worthy of note are the three foreign language editions (French, German and Hebrew) of the '70 Days for 70 Years' book, the Tribe 'Pesach Freedomer Cards', the promotional campaign for ShabbatUK and the large variety of printed material produced for the very successful Inspired Jewish Living Conference. Each in their own way exemplify the power of The US to impact powerfully on a wide range of different audiences in pursuit of the Charity's objectives.

Human Resources ("HR")

The HR function enables the organisation to maximise the contribution of people to the delivery of the organisation's goals by helping build the people strategy, providing the framework of policies and procedures related to the employment of staff and providing the tools, advice and guidance to do this effectively.

As with any successful organisation, having a team of professional, skilled, dedicated and loyal staff is an essential element in allowing the US to thrive and fulfil its objectives, serving its members and the wider Jewish community.

The HR team is responsible for providing support and guidance both to local communities and central departments on the recruitment, retention, management and development of motivated high calibre individuals as well as ensuring that the organisation complies with all applicable employment legislation, rules and regulations.

In the past year the HR team has begun work on streamlining HR related procedures and systems. Over the next 12 months, this process of improvement will continue with the implementation of a new integrated payroll and HR system which will facilitate self-service use by employees and line managers and streamline and automate a number of HR and payroll processes.

The other main area of focus for HR over the coming year will be the continuation of training and development of staff, lay leaders and volunteers throughout the organisation.

Information Technology (“IT”)

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

During 2016, the IT department was involved with a large number of projects, including:

- Significant system updates to K2 Membership, KLBD Food, Payment & Petty Cash system, Burial (Greg, Consecrations, Tomb) & Events system
- Tribe Portal redesign
- London Beth Din Gittin System design and build
- US Advertising design and build
- Migration of US communities and departments to Office 365
- Data security overhaul and enhancements. With significant technology advances, the IT department has enhanced the protection of sensitive membership information.

For 2017 the IT Department are focussing on data compliance in accordance with new General data Protection Regulation (GDPR) and introducing new systems and functionality to enhance the end user experience.

Finance Department

The Finance Department is responsible for maintaining financial records and reporting for all activities of the US. The finance team has continued to work closely with local Financial Representatives and Administrators to ensure effective financial management at the community level. The department is responsible for debtor and creditor management and cash control. It has provided numerous services outside its usual work, for example negotiating with insurers and bankers in support of community Eruvim and negotiating procurement contracts for utilities and equipment across the Charity.

Financial Review

Communities and the Centre

The finances of The US are broadly separated into two categories.

- a. Monies which are raised and spent at local level and which are under the control of the local community Boards of Management. Member synagogue communities are subject to the annual budget guidelines established by The US' Treasurers. In broad terms, it is hoped that each community will produce a positive result for the year, although this is not always so given the changing nature of both the community and its membership. A protocol document clearly identifies the responsibilities and the role of the local lay financial representative and this must be signed before the financial representative takes office. It is therefore a realistic expectation that should a community be in financial difficulty, measures will be taken by the financial representative, in co-operation with other local honorary officers, to remedy the situation. This can be accomplished with or without the help of the Centre. The reporting of all related income and expenditure associated with communities is aggregated for Statement of Recommended Practice (SORP) reporting purposes and is shown under restricted funds.
- b. Monies which are raised from other sources, including Burial, Kashrut and Central Fundraising activities together with the communal contribution received from local communities are expended by the centre to effectively manage the Charity, fulfil its strategic imperatives and provide a range of services for member communities and the wider Jewish population. These income and expenditure streams are budgeted for and monitored by the Executive Board and the Treasurers. The reporting of all related income and expenditure associated with the above is shown under unrestricted funds.

The "contribution model" which was in place in respect of the communal contribution ("SCC") from local member communities to the Centre has, in total, risen broadly in line with inflation over recent years. The method of calculating each member community's contribution was based on a banding system which has been considered to be the fairest way of allocating charges to each community. Prompted by the Strategic Review recommendations, a consultation group was established in 2015 to consider whether an alternative calculation method should be adopted in time for the 2017 budgets. Following this review, a new methodology for calculating SCC has been introduced for 2017. The new formula calculates SCC by reference to membership numbers, age groupings and financial demographics of the membership. In order to smooth in the effect of new calculation, a transitional arrangement has been put in place which provides an annual maximum of £3k to any increase or decrease that the formula has computed to be the appropriate SCC per Synagogue.

The member synagogues' contribution to the Centre is shown as unrestricted income within the Statement of Financial Activities (SOFA). The contribution of affiliated communities is also subject to annual review and it is the continuing aim of the Treasurers to ensure that their contribution is a fair proportion of the total communal contribution payable.

Financial Results

Total reserves at the year-end amounted to £100.8m (2015 - £95.6m). The year to 31st December 2016 showed an increase in unrestricted reserves in the year to £24.9m (2015: £22.8m) in part due to the sale of Newbury Park Synagogue. Restricted funds increased by £3.2m taking the year end total to £75.9m.

Unrestricted Funds

Apart from the contribution from member synagogues of £2.4m (£2.4m in 2015), the largest contribution to the Charity's unrestricted funds is derived from the activities of the Burial Society. These activities include the provision of burial, tomb stone consecrations and tomb stone maintenance. Income is also generated from allocating reserved plots and from charging for burials of non-members.

These monies together with some external government funding, KLBD income and fundraising activities provide the income platform from which The US drives its central departments to deliver against the strategic aims of the organisation.

As can be seen in note 11 to the Annual Accounts, the range of services provided for The US member communities encompasses support of the Office of the Chief Rabbi and the London Beth Din, community development and educational programmes, other religious and communal infrastructure, training for US Rabbinate and lay leaders, engagement with our young people, assisting US students on campus including substantial support for Jewish Chaplaincy, burial services and provision for Jewish dietary laws through both food and food ingredient certification and the supervision of restaurants and caterers, operating under a license granted by the London Beth Din.

There is in addition the cost of the support activities that must be funded from these income streams namely, the range of executive office costs including governance of the Charity; human resources, property and financial management; central accommodation costs and provision of organisation-wide information technology support.

The Kashrut operation, after absorbing the costs of the Beth Din, showed a surplus before support costs of £0.7m in 2016 (2015: £0.6m).

Restricted Funds

These funds increased in the year by £3.2m from £72.7m to £75.9m. This is broadly split into two major areas of activity namely member synagogue funds and the Funeral Expenses Scheme (FES). In respect of member synagogues, the majority of the reserves are vested in property assets. However, in aggregate, communities have combined liquid funds of £6.2m (2015: £8.8m), of which £1.9m (2015: £2.3m) is held in locally administered bank accounts which are reported on and consolidated within the main charity under the local funds initiative.

The increase in restricted reserves in the year can largely be attributed to the property assets gifted to the Charity from Birmingham Central Synagogue which joined the US in December 2016 together with donations received to help fund community capital projects.

In respect of the FES scheme performance in 2016, this restricted fund increased in the year by £0.5m, resulting in a closing fund position of £11.8m.

Reserves Policy

Achieving a positive unrestricted reserves position and improving on that year on year has been a priority for consecutive Boards of Trustees. The Trustees believe that the Charity should hold sufficient reserves in order to ensure that it can continue to operate and meet the needs of members in the event of unforeseen and potentially damaging financial circumstances.

At the year end, the Charity had total reserves of £100.8m (2015: £95.6m) of which £24.9m (2015: £22.8m) was unrestricted. The unrestricted reserves of the Charity available at the year-end amounted to £3.4m (2015: £7.7m).

At 31 December 2016, the Charity had contracted capital commitments amounting to £1.2m (see note 35). In addition, the Trustees had given conditional approval to a number of loans and grants to communities to assist them with synagogue redevelopment plans and for Rabbinic housing, with the expenditure likely to commence in the next 2 years.

Pensions

The Jewish Memorial Council Pension Fund ("JMCPF"), a multi-employer fund used by a number of US staff, was closed in 2009 to future accrual and affected staff were offered alternative options along the lines taken up by other staff members.

In April 2015, the JMCPF Trustees concluded the first stage of transferring the assets and liabilities of the scheme to a specialist UK insurance company. The second stage of transferring the assets and liabilities was completed during the year. Accordingly all risks for future contributions being required from The US have been removed.

The Charity also runs an auto enrolment defined contribution pension scheme and is currently contributing 1% of salaries, with a similar amount contributed by the employee.

Investment Policy

The Investment Committee meets quarterly to review both the performance reported by US fund managers and how best use can be made of other cash balances within the FES scheme that may be available from time to time. A number of non-Trustees, who are professionals in the financial services sector, serve as members of this committee and provide advice and guidance on investment matters. J. P. Morgan was appointed as the fund manager in 2010. The US' investments are presently restricted to those cash balances and portfolio funds held on behalf of the Funeral Expenses Scheme, and these funds are held within a mixed portfolio comprising equities, hedge funds, alternative investments and cash. The scope of the Committee has been expanded to review the treasury aspects of all of the Charity's cash balances.

The Investments managed by J. P. Morgan delivered a return of 5.9% in 2016 against a target annual return of 7 – 8% pa over the long term (10 years +). This return is marginally lower than the benchmark for 2016. After the year end, the Investment Committee agreed with J. P. Morgan that the annual target was no longer realistic in the current environment and that the targeted annual return should be revised to RPI + 4%.

Whilst The US does not have its own specific ethical investment policy in place, we are aware that J.P. Morgan incorporates environmental, social and governance issues into investment practices across asset classes and has been a signatory to U.N. supported Principles for Responsible Investment (PRI) initiative since 2007.

Auditors

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

Volunteers

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

The Trustees would like to thank the members of the following committees, who assist the Trustee board by providing specialist advice, guidance and oversight across a number of areas.

- Property
- Remuneration
- Burial
- Audit Review
- Investment
- Rabbinical Council

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

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

**Stephen Pack – President**

On behalf of the Board of Trustees
27 June 2017

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its net incoming/outgoing resources for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Auditor's Report to the Trustees of the United Synagogue

We have audited the financial statements of the United Synagogue for the year ended 31st December 2016 which comprise the Consolidated Statement of Financial Activities, the Charity and Group Balance Sheets, the Consolidated Cash Flow Statement and the related notes numbered 1 to 40.

The financial reporting framework that has been applied in their preparation is applicable law and FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland.

This report is made solely to the charity's trustees as a body, in accordance with Section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 151 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 Ethical Standards for Auditors.

Scope of the audit of the financial statements

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

In addition, we read all the financial and non-financial information in the Trustees' Annual Report and any other surround information to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charity's affairs as at 31 December 2016 and of the group's income, expenditure and net income for the year then ended
- have been properly prepared in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland; 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 the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- returns adequate for our audit have not been received from branches not visited by us; or
- sufficient accounting records have not been kept by the parent charity; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Crowe Clark Whitehill LLP

Crowe Clark Whitehill LLP
Statutory Auditor
London

04 July 2017

Crowe Clark Whitehill LLP is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006.

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 December 2016

	Note	Unrestricted funds £'000	Restricted funds £'000	Total 2016 £'000	Total 2015 £'000 (see note 40)
Income:					
Donations and legacies	2	4,414	19,971	24,385	26,406
Charitable activities	5	4,159	4,675	8,834	8,491
Other trading activities	6	4,658	1,165	5,823	5,507
Investments	7	185	726	911	765
Net gain on disposal of tangible fixed assets	8	-	1,339	1,339	9,232
Other	9	186	-	186	226
Total Income		13,602	27,876	41,478	50,627
Expenditure:					
Raising funds	10	(679)	-	(679)	(629)
Charitable activities	11	(10,693)	(20,639)	(31,332)	(30,423)
Trading activities	13	(3,169)	(975)	(4,144)	(4,117)
Other	14	(253)	(167)	(420)	(338)
Total Expenditure		(14,794)	(21,781)	(36,575)	(35,507)
Net income before gains / (losses) on investments		(1,192)	6,095	4,903	15,120
Net gains/ (losses) on investments	15	-	299	299	59
Net income for the year		(1,192)	6,394	5,202	15,179
Transfers between funds	16	3,238	(3,238)	-	-
Net movement in funds		2,046	3,156	5,202	15,179
Reconciliation of funds					
Total funds brought forward		22,827	72,722	95,549	80,370
Total funds carried forward		24,873	75,878	100,751	95,549

Restricted funds carried forward include £68,000 of endowment funds (2015: £68,000) (see Note 31).

All endowment fund movement during the year is included in the restricted funds column.

All amounts relate to continuing activities.

The notes on pages 34 to 54 form part of these financial statements.

BALANCE SHEETS as at 31 December 2016

		Charity		Group	
	Note	2016 £'000	2015 £'000	2016 £'000	2015 £'000
Fixed Assets:					
Tangible assets	21	89,268	78,156	89,268	78,157
Investments	22	4,666	4,362	4,666	4,362
Total fixed Assets		<u>93,934</u>	<u>82,518</u>	<u>93,934</u>	<u>82,519</u>
Current Assets:					
Stocks	23	38	48	38	48
Debtors	24	1,975	2,033	2,059	2,062
Cash at Bank and in Hand	25	9,537	16,195	10,438	16,817
Total current Assets		<u>11,550</u>	<u>18,276</u>	<u>12,535</u>	<u>18,927</u>
Liabilities:					
Creditors: Amounts falling due within one year	26	(5,547)	(5,691)	(5,678)	(5,829)
Net Current Assets		<u>6,003</u>	<u>12,585</u>	<u>6,857</u>	<u>13,098</u>
Total assets less current liabilities		99,937	95,103	100,791	95,617
Provision for liabilities and charges	28	(40)	(68)	(40)	(68)
Total Net Assets		<u>99,897</u>	<u>95,035</u>	<u>100,751</u>	<u>95,549</u>
The Funds of the Charity					
Endowment funds	29	-	-	68	68
Restricted income funds	30	75,024	72,208	75,810	72,654
Unrestricted funds	31	24,873	22,827	24,873	22,827
Total Charity Funds		<u>99,897</u>	<u>95,035</u>	<u>100,751</u>	<u>95,549</u>

These Accounts were approved and authorised for issue by the Trustees of United Synagogue on 27 June 2017



Stephen Pack
President



Brian Markeson
Treasurer

The notes on pages 34 to 54 form part of these financial statements.

CONSOLIDATED CASH FLOW STATEMENT for the year ended 31 December 2016

	2016 £'000	2015 £'000
Cash flows from operating activities		
Net cash provided by (used in) operating activities	2,518	3,411
Cash flows from investing activities		
Dividends and interest received	181	63
Interest paid	(29)	(60)
Proceeds from sale of tangible fixed assets	1,783	15,114
Payments to acquire tangible fixed assets	(10,827)	(3,950)
Purchase of investments	(41)	(38)
Withdrawals from investments	36	37
Net cash provided by (used in) investing activities	(8,897)	11,166
Cash flows from financing activities		
Repayment of borrowings	-	(2,500)
Net cash provided by (used in) financing activities	-	(2,500)
Change in cash and cash equivalents in the year	(6,379)	12,077
Cash and cash equivalents at the beginning of the year	16,817	4,740
Cash and cash equivalents at the end of the year	10,438	16,817

NOTES TO CASH FLOW STATEMENT

1. Reconciliation of cash flows from operating activities	2016 £'000	2015 £'000
Net incoming resources for year	4,903	15,120
Dividends and net interest received	(152)	(3)
Depreciation charge	356	294
Non-cash acquisition of fixed assets	(1,095)	(3,905)
Loss on non-cash disposal of fixed assets	11	0
Profit on disposal of tangible fixed assets	(1,339)	(9,232)
Other non-cash adjustments	-	0
Decrease / (increase) in stock	10	11
Decrease / (increase) in debtors	3	262
Increase in creditors and accruals	(151)	914
Increase / (decrease) in gross provisions	(28)	6
Net cash inflow on operational activities	2,518	3,411

2. Analysis of cash and cash equivalents	Balance at 1-Jan-16 £'000	Cash flow £'000	Balance at 31-Dec-16 £'000
Cash at bank and in hand	4,388	(168)	4,220
Bank deposits	12,429	(6,211)	6,218
Total cash and cash equivalents	16,817	(6,379)	10,438

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of investments measured at fair value in accordance with the accounting policies set out below. These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland to give a ‘true and fair’ view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a ‘true and fair view’. This departure has involved following the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the previous Statement of Recommended Practice: Accounting and Reporting by Charities which was effective from 1 April 2005 but which has since been withdrawn.

The Statement of Financial Activities (SOFA) and Balance Sheets consolidate the financial statements of the Charity and its subsidiary undertakings. The results of the subsidiaries are consolidated on a line by line basis. After making enquiries, the Trustees’ have reasonable expectation that the Charity has adequate resources to continue its activities for the foreseeable future and there are no material uncertainties about the Charity’s ability to continue. Accordingly, they continue to adopt the Going Concern Basis in preparing the Financial Statements as outlined in the Statement of Trustees’ Responsibilities.

No separate SOFA has been presented for the Charity alone. The charity has taken advantage of the exemptions in FRS 102 from the requirements to present a charity only Cash Flow Statement and certain disclosures about the charity’s financial instruments.

Public Benefit

The Charity is a Public Benefit Entity.

Associate and Affiliated Synagogues and Day Schools

Although the Charity has legal title to the Affiliated Synagogues’ properties held by United Synagogue Trusts Limited, for practical reasons these properties have not been consolidated into the balance sheets in the fixed assets schedule as the Charity does not exercise either day to day control over these assets or in fact over the operations of these communities, which are therefore not consolidated within the SOFA. In addition, the Charity does not exert day to day control over the Associate Synagogue or affiliated Day Schools and, as a consequence, the results of these entities together with their assets and liabilities have not been consolidated.

Fund accounting

Unrestricted funds are those which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity. Designated funds comprise unrestricted funds that have been designated by the Trustees for particular purposes.

Restricted funds are to be used in accordance with restrictions imposed by donors or which have been determined to have been raised by the Charity for particular purposes. The costs of raising and administering restricted funds are charged against the specific fund with the exception of the central administration costs of the Funeral Expenses Scheme (FES).

Investment income and gains are allocated to the appropriate fund. Tax reclaims arising on Gift Aid donations are allocated as per the original donation.

Incoming resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies apply to categories of income:

- Membership income is treated as a donation and is accounted for when received.
- The entitlement to Legacies is recognised at either the earlier of the Charity being notified of an impending distribution or the legacy being received. No value is included where the legacy is subject to a life interest held by another party.
- Donated services and facilities are included at the value to the Charity where this can be quantified. No amounts are included in the financial statements for services donated by volunteers.
- Gifts in kind are included at the value to the Charity and recognised as income when they are received. Gifts donated for resale are included as income when they are sold at the price they are sold.
- Grants where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance of its recognition, it is deferred and included in creditors; where entitlement occurs before income being received the income is accrued. Capital grants are accounted for as income as soon as they are received.
- Conduit funds: Where the Charity acts as agent for other organisations and receives funds on their behalf, these funds are not recognised as income and are excluded from the SOFA and balance sheet.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. The following specific policies apply to categories of expenditure.

- Grants are charged to the SOFA when a constructive obligation exists not withstanding that they may be paid in future accounting periods.
- Fundraising costs are those incurred in seeking voluntary contributions. Costs incurred in producing the Charity's newsletters and website are allocated between fundraising and other cost centres on the basis of the content that relates to these areas.
- Support costs, which include the central office functions such as general management, payroll administration, budgeting and accounting, information technology, property portfolio management, human resources, and financing are allocated in direct proportion to the total expenditure (staff costs, depreciation and other) on each charitable activity.
- Governance costs are the costs associated with the constitutional and statutory requirements of the Charity.
- Other resources expended are those costs necessarily incurred by the Charity but which do not fall within the categorisation of its other activities.

Tangible fixed assets and depreciation

Property

Additions to the portfolio prior to 1 January 1996 have been included at the Trustees' best estimate of reinstatement cost or open market value at that date. Additions to the portfolio since 1 January 1996 have been included at cost. Properties, in which the equity is shared between the Charity and an employee, or former employee, have been valued at the net amount paid by the Charity towards the cost of the property at the date of acquisition.

The buildings at the burial grounds at Bushey and at Waltham Abbey have been included at a value which reflects the unamortized cost of the infrastructure works. Land purchased for future burial use has been included at cost.

No provision for depreciation is made on other freehold properties, other than the central offices at 305 Ballards Lane, London N12 8GB, as the on-going maintenance will ensure that the residual values are such that the depreciation is not material.

A house owned by the Charity, in which options to acquire the remaining equity have been contractually granted to the occupying employee, is being amortised over the remaining term of the arrangement. This has been agreed by the Charity Commission and reported to HMRC for tax purposes.

The Trustees have carried out an impairment review of the properties of the Charity and are confident that there has been no reduction in the service potential of these properties and that the potential market value is greater than the book values. Accordingly, they feel that no impairment provision is necessary.

Other tangible fixed assets

All other tangible fixed assets costing more than £5,000 are capitalised.

Depreciation is provided to write off the cost of these assets over their expected useful life. This is calculated on a straight line basis using the following rates.

Plant and Machinery	20% per annum
Specialised Cemetery Vehicles	20% per annum
Other Motor Vehicles	33% per annum
Office and Computer Equipment	33% per annum
Central Office Premises	2% per annum

Land is not depreciated.

No amount is included in the accounts for religious appurtenances. These assets are excluded from the accounts because of their singular nature. Given their unique value, their true worth would only be realised on sale. There is however an aggregate figure included for insurance purposes to ensure that any losses, however incurred, are within our whole policy cover.

The trustees have determined that the Charity holds no heritage assets as defined by FRS 102 clause 10.40.

Investments

Listed investments are stated at market value at the closest available date to the year end. Movements in the value of investments are charged or credited to the funds to which they relate.

Stocks

Stocks are valued at the lower of cost and net realisable value. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Provisions for Liabilities and Charges

Provisions are recognised when the Charity has a present obligation (legal or constructive) as a result of a past event, it is probable that the Charity will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

The Charity recognises a provision for annual leave accrued by employees as a result of services rendered in the current period, and which employees are entitled to carry forward and use within the next 12 months. The provision is measured at the salary cost payable for the period of absence.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies which are described in this note, Trustees are required make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

The Trustees consider that the only significant estimation that has been made is to the value attributed to the property assets gifted to the charity by the Birmingham Central Synagogue (estimated value £1.1m) on becoming a full member.

Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash and bank and in hand, together with trade and other debtors, accrued income and employee loans. Financial liabilities held at amortised cost comprise trade and other creditors and accruals.

Investments, including bonds held as part of an investment portfolio are held at fair value at the Balance Sheet date, with gains and losses being recognised within income and expenditure. Investments in subsidiary undertakings are held at cost less impairment.

Pension costs

Historically, members of staff were entitled to contribute to one of two schemes both independent of the Charity: a group defined contribution scheme operated by a commercial provider; and a multi-employer partial defined benefit fund operated by the Jewish Memorial Council.

The trustees of the Jewish Memorial Council Pension Fund notified participating employers of an increasing funding deficit and the Fund was closed to future contributions from 31 December 2009. Affected staff members were invited to join the existing group defined contribution scheme. During 2015, The Trustees of the Jewish Memorial Council Pension Fund invested in an insurance contract with a third party pension provider to cover the full benefits payable under the scheme. These arrangements were completed at the beginning of 2016, after which time there is no further exposure to the Charity for any future contributions.

With the advent of auto-enrolment, the group defined contribution scheme has been moved to a different provider and has been opened to all employees who are eligible under current pensions legislation. Accordingly, the accounting charge for the year represents only the Charity's employers' contributions payable to the group defined contribution pension scheme.

Operating leases

Rentals payable on operating leases are charged to the SOFA over the period to which the cost relates.

Foreign Currencies

Foreign currency transactions are recorded at the exchange rate ruling on the date of transaction. Foreign exchange gains and losses resulting from the settlement of such transactions, and from the retranslation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies, are recognised in the Statement of Financial Activities.

NOTES TO THE FINANCIAL STATEMENTS (continued)

2. DONATIONS AND LEGACIES

Including income tax reclaimed	Unrestricted Funds £'000	Restricted Funds £'000	2016 £'000	2015 £'000
Synagogue communal contribution	2,486	-	2,486	2,431
Synagogue membership income	-	8,121	8,121	8,037
Other donations to synagogues	-	9,615	9,615	9,278
Non-Synagogue donations	1,900	626	2,526	2,379
Grants received (see note 3)	28	459	487	265
Capital gifts (see note 4)	-	1,095	1,095	3,905
Youth Charity and Operation Noach (Tribe Community Rabbis)	-	55	55	111
	4,414	19,971	24,385	26,406

3. GRANT INCOME

	Unrestricted Funds £'000	Restricted Funds £'000	2016 £'000	2015 £'000
Government hospital visitation grant	16	-	16	22
Government prison visitation grant	12	-	12	13
Community Security Trust ("CST")	-	439	439	219
Other grants	-	20	20	11
	28	459	487	265

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

4. CAPITAL GIFTS

	Unrestricted Funds £'000	Restricted Funds £'000	2016 £'000	2015 £'000
Birmingham Central Synagogue, house and other assets	-	1,095	1,095	-
Waltham Forest Synagogue, house and other assets	-	-	-	2,405
Sheffield Synagogue, house and other assets	-	-	-	1,500
	-	1,095	1,095	3,905

The capital gifts relate to the fixed assets of the community of Birmingham Central which became a full member Synagogue on 12 December 2016.

5. CHARITABLE ACTIVITIES

Including income tax reclaimed	Unrestricted Funds £'000	Restricted Funds £'000	2016 £'000	2015 £'000
Funeral Expenses Scheme	-	2,725	2,725	2,768
Burial	3,489	-	3,489	3,437
Temporary seats	-	93	93	99
Educational Activities	68	1,525	1,593	1,196
Young People and Young Families	403	-	403	493
Marriages	-	52	52	65
Office of the Chief Rabbi	103	6	109	115
Beth Din	96	-	96	104
Other	-	274	274	214
	4,159	4,675	8,834	8,491

NOTES TO THE FINANCIAL STATEMENTS (continued)

6. OTHER TRADING ACTIVITIES

	Unrestricted Funds £'000	Restricted Funds £'000	2016 £'000	2015 £'000
Advertising	86	-	86	89
Kashrut	4,572	-	4,572	4,286
Hall hire and catering	-	1,165	1,165	1,132
	4,658	1,165	5,823	5,507

7. INVESTMENT INCOME

	Unrestricted Funds £'000	Restricted Funds £'000	2016 £'000	2015 £'000
Rents received	45	685	730	702
Funeral Expenses Scheme investment income	-	41	41	38
Deposits and bank interest	140	-	140	25
	185	726	911	765

8. DISPOSAL OF FIXED ASSETS

	Unrestricted Funds £'000	Restricted Funds £'000	2016 £'000	2015 £'000
Profit on disposal of fixed assets	-	1,339	1,339	9,232

9. OTHER INCOME

	Unrestricted Funds £'000	Restricted Funds £'000	2016 £'000	2015 £'000
Affiliation fees	64	-	64	66
Other	122	-	122	160
	186	-	186	226

10. COST OF RAISING FUNDS

	Unrestricted Funds £'000	Restricted Funds £'000	2016 £'000	2015 £'000
Fund Raising	679	-	679	629

NOTES TO THE FINANCIAL STATEMENTS (continued)

11. COST OF CHARITABLE ACTIVITIES

	Unrestricted Funds £'000	Restricted Funds £'000	2016 £'000	2015 £'000
Member synagogues	-	20,288	20,288	19,285
Community Services Division	894	-	894	645
Jewish Education	126	-	126	111
Young People and Young Families	1,519	-	1,519	1,566
Burial	2,969	-	2,969	2,918
Beth Din	757	-	757	720
Office of the Chief Rabbi	968	-	968	917
Rabbinic Development	131	-	131	134
Shabbat UK	-	165	165	288
Grants payable (see Note 12 below)	292	86	378	492
Support costs	2,731	100	2,831	3,339
Communities of Potential	185	-	185	-
Heritage Lottery Fund	121	-	121	-
Other	-	-	-	8
	10,693	20,639	31,332	30,423

	2016 £'000	2015 £'000
Auditors' remuneration (excluding VAT) included within support costs above:		
Fees payable to the Charity's auditors for the audit of the Charity's annual accounts	48	51
Fees for other services: Employment tax services	30	38
Fees for other services: General tax advice	11	2
	89	91

12. GRANTS PAYABLE

	2016 £'000	2015 £'000
The major grants made during the year were:		
UJIA (Kol Nidre Appeal)	98	106
University Jewish Chaplaincy (including Kol Nidre Appeal)	145	132
Community Security Trust (Purim Appeal)	49	41
Grants to individuals and other charities	74	200
Other grants	12	13
	378	492

13. COST OF TRADING ACTIVITIES

	Unrestricted Funds £'000	Restricted Funds £'000	2016 £'000	2015 £'000
Kashrut	3,169	-	3,169	3,063
Hall hire and catering	-	975	975	1,054
	3,169	975	4,144	4,117

NOTES TO THE FINANCIAL STATEMENTS (continued)

14. OTHER COSTS

	Unrestricted Funds £'000	Restricted Funds £'000	2016 £'000	2015 £'000
Interest and bank charges	27	2	29	60
Depreciation	226	129	355	241
Fund management fees	-	36	36	37
	253	167	420	338

15. NET GAINS / (LOSSES) ON INVESTMENTS

	Unrestricted Funds £'000	Restricted Funds £'000	2016 £'000	2015 £'000
Realised gains / (losses) on investments	-	(288)	(288)	234
Unrealised gains / (losses) on investments	-	587	587	(175)
	-	299	299	59

16. TRANSFERS BETWEEN FUNDS

	2016 Unrestricted funds £'000	2016 Restricted funds £'000	2015 Unrestricted funds £'000	2015 Restricted funds £'000
Burial charge to FES for funerals and entrance fees	2,539	(2,539)	2,331	(2,331)
Losses incurred by chronic deficit Synagogues without property	(129)	129	(97)	97
Interest charged on loans to communities	171	(171)	153	(153)
Interest credited on communities funds	(64)	64	(13)	13
Rents charged on properties let to communities	30	(30)	-	-
Kol Nidre Appeal allocation to Communities	(398)	398	(468)	468
Profit proportion on disposal of closed Synagogue	1,089	(1,089)	-	-
Miscellaneous	-	-	(37)	37
	3,238	(3,238)	1,869	(1,869)

The transfers between funds show the net position in this regard as there can be transfers between funds within both restricted and unrestricted funds.

NOTES TO THE FINANCIAL STATEMENTS (continued)

17. STAFF NUMBERS AND EMOLUMENTS

	2016 Number	2015 Number
Average number of full and part-time persons employed during the year was as follows:		
Synagogues	546	535
Kashrut	74	73
Burial	62	62
Other charitable activities and central support	121	111
	803	781

	2016 £'000	2015 £'000
The aggregate emoluments of these persons were as follows:		
Salaries	14,779	14,343
Social security costs	1,375	1,302
Pension scheme contributions	369	369
	16,523	16,014

	2016 Number	2015 Number
The numbers of employees whose emoluments for the year (excluding pension contributions and the provision of accommodation) fell within the following bands were:		
£60,001 to £70,000	6	6
£70,001 to £80,000	4	3
£80,001 to £90,000	5	4
£90,001 to £100,000	6	6
£100,001 to £110,000	4	5
£110,001 to £120,000	3	3
£120,001 to £130,000	1	1
£130,001 to £140,000	1	-
£140,001 to £150,000	-	1
£150,001 to £160,000	1	-
£190,001 to £200,000	-	1
£200,001 to £210,000	1	-

The numbers of these employees to whom retirement benefits are accruing under defined benefit schemes	8	10
The numbers of these employees to whom retirement benefits are accruing under defined contribution schemes	30	27
A number of these employees have benefits accruing under both types of scheme.		

	2016 £'000	2015 £'000
Contributions in the year for these employees to defined contribution schemes	135	135

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

	2016 £'000	2015 £'000
The total emoluments (including pension and Employer's National Insurance contributions) paid to the Chief Rabbi, Dayanim and key executives (2016: 13 employees, 2015: 12 employees) listed on page 2 these financial Statements	1,729	1,591

During the year, redundancy payments arising from administrative restructures totalled £45,000 (2015: £161,000).

NOTES TO THE FINANCIAL STATEMENTS (continued)

18. TRUSTEE REMUNERATION

None of the Trustees have been paid any remuneration, received any benefits or been paid any expenses by the charity or any of its subsidiaries.

19. VOLUNTEERS

The Charity benefits from the contribution of thousands of volunteers across its portfolio of Synagogues. Each Synagogue has an elected set of Honorary Officers and a Board of Management who are responsible for the day to day management and operation of the Synagogue. In addition, religious services are supported by volunteers. Many Synagogues will undertake fundraising activities throughout the year that will involve many further volunteers.

20. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year (2015: £nil).

21. TANGIBLE FIXED ASSETS

Charity	Freehold and Long Leasehold £'000	Motor Vehicles £'000	Office Equipment £'000	I.T. Project £'000	Total £'000
Cost / valuation					
At 1 January 2016	78,557	904	1,653	1,668	82,782
Additions during the year	11,447	114	361	-	11,922
	90,004	1,018	2,014	1,668	94,704
Less: Disposals during the year	(452)	(37)	-	-	(489)
At 31 December 2016	89,552	981	2,014	1,668	94,215
Depreciation					
At 1 January 2016	941	741	1,276	1,668	4,626
Charge for the year	91	87	177	-	355
	1,032	828	1,453	1,668	4,981
Less: Disposals	-	(34)	-	-	(34)
At 31 December 2016	1,032	794	1,453	1,668	4,947
Net Book Value 31 December 2016	88,520	187	561	-	89,268
Net Book Value 31 December 2015	77,616	163	377	-	78,156

The Freehold additions in the year include the acquisition of a residential property for £820,000 from a retiring employee. The property was valued on an arms length basis by independent valuers.

NOTES TO THE FINANCIAL STATEMENTS (continued)

21. TANGIBLE FIXED ASSETS (continued)

Group	Freehold and Long Leasehold £'000	Motor Vehicles £'000	Office Equipment £'000	I.T. Project £'000	Total £'000
Cost / valuation					
At 1 January 2016	78,557	904	1,656	1,668	82,785
Additions during the year	11,447	114	361	-	11,922
	90,004	1,018	2,017	1,668	94,707
Less: Disposals during the year	(452)	(37)	-	-	(489)
At 31 December 2016	89,552	981	2,017	1,668	94,218
Depreciation					
At 1 January 2016	941	742	1,277	1,668	4,628
Charge for the year	91	87	178	-	356
	1,032	829	1,455	1,668	4,984
Less: Disposals	-	(34)	-	-	(34)
At 31 December 2016	1,032	795	1,455	1,668	4,950
Net Book Value 31 December 2016	88,520	186	562	-	89,268
Net Book Value 31 December 2015	77,616	162	379	-	78,157

The Freehold additions in the year include the acquisition of a residential property for £820,000 from a retiring employee. The property was valued on an arms length basis by independent valuers.

As described in the organisation's accounting policies, no amount is included in the accounts for religious appurtenances or for synagogue and residential properties held in trust for affiliated communities. The Charity does not hold any heritage assets as defined in FRS 102.

NOTES TO THE FINANCIAL STATEMENTS (continued)

22. INVESTMENTS

	Charity and Group	
	2016 £'000	2015 £'000
Market value at 1 January	4,362	4,246
Net monies invested	41	38
Gift of quoted shares	-	56
Management fees charged to capital	(36)	(37)
Realised gains / (losses) on investments	(288)	234
Unrealised (losses) / gains on investments	587	(175)
Total market value at 31 December	4,666	4,362
Historical cost as at 31 December	3,877	4,129

	Cost		Market Value	
	2016 £'000	2015 £'000	2016 £'000	2015 £'000
UBS AG Alternative Investments	193	162	200	176
UBS Cash	92	60	92	60
JP Morgan Cash	3	121	3	121
JP Morgan Equities	2,028	2,311	2,578	2,497
JP Morgan Fixed Income	655	482	654	469
JP Morgan Miscellaneous	219	198	223	186
JP Morgan Alternative Assets	631	739	811	904
JP Morgan Foreign Exchanges		-	41	(107)
LSE Quoted investments	56	56	64	56
	3,877	4,129	4,666	4,362

The UBS alternative investments include a Private Equity investment with a total commitment of USD 350,000. As of 31 December 2016, calls had been made for USD 238,875. The market values are the latest available as at the year end.

23. STOCK

	Charity and Group	
	2016 £'000	2015 £'000
Publications	25	32
Funeral requisites	13	16
	38	48

24. DEBTORS

	Charity		Group	
	2016 £'000	2015 £'000	2016 £'000	2015 £'000
Trade debtors	916	869	1,000	942
VAT	-	6	-	4
Accrued income	510	537	510	537
Prepayments	373	199	373	199
Other debtors	151	351	151	351
Loans to employees	25	29	25	29
Amounts due from subsidiary undertakings	-	42	-	-
	1,975	2,033	2,059	2,062

NOTES TO THE FINANCIAL STATEMENTS (continued)

25. CASH AT BANK AND IN HAND

	Charity		Group	
	2016	2015	2016	2015
	£'000	£'000	£'000	£'000
Bank deposits maturing in less than one year	6,218	12,429	6,218	12,429
Cash at bank	3,319	3,766	4,220	4,388
	9,537	16,195	10,438	16,817

26. CREDITORS FALLING DUE WITHIN ONE YEAR

	Charity		Group	
	2016	2015	2016	2015
	£'000	£'000	£'000	£'000
Creditors and accruals				
Trade creditors	831	1,448	927	1,540
Taxation and Social Security	389	401	389	401
VAT	47	-	47	-
Other creditors	118	385	120	387
Accruals	2,122	1,598	2,181	1,642
Deferred income (see note 27)	2,014	1,859	2,014	1,859
Amounts due to subsidiary undertakings	26	-	-	-
	5,547	5,691	5,678	5,829

27. DEFERRED INCOME

	Balance at 1-Jan-16	Prior year released	Current year deferrals	Balance at 31-Dec-16
	£'000	£'000	£'000	£'000
Group:				
Kashrut (a)	192	(192)	217	217
Burial (b)	1,559	(130)	300	1,729
Community Development (c)	84	(51)	6	39
Young People and Young Families (d)	24	(24)	29	29
	1,859	(397)	552	2,014

(a) This comprises certification income invoiced in advance of the issue of annual certificates and advertising sold for the 2017 edition of the Really Jewish Food Guide.

(b) Amounts paid in advance for funerals, tombstone maintenance and rent are all deferred. Funds for prepaid funerals or maintenance are released when carried out. Rental income received in advance is released when due.

(c) Funding deferred for various programmes and for the provision of community support as well as funding received for hospital and prison visitation carried forward to 2017.

(d) Amounts paid in advance for programmes scheduled to take place in 2017.

NOTES TO THE FINANCIAL STATEMENTS (continued)

28. PROVISION FOR LIABILITIES AND CHARGES

	Balance at 1-Jan-16 £'000	Current year additional £'000	Current year released £'000	Balance at 31-Dec-16 £'000
Charity and Group:				
Commutation of pensions to former employees of a department now closed (a)	59	-	(24)	35
Settlement of property damage claims (b)	9	-	(4)	5
	<u>68</u>	<u>-</u>	<u>(28)</u>	<u>40</u>

(a) The commitment is for the lifetime of the employees concerned. The provision is topped up each year to the amount estimated to be required for a further seven years.

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

29. ENDOWMENT FUNDS

	Balance at 1-Jan-16 £'000	Transfers to Other Funds £'000	Balance at 31-Dec-16 £'000
Member Synagogue funds	-	-	-
Charity	<u>-</u>	<u>-</u>	<u>-</u>
United Synagogue Bequests and Trusts Fund	68	-	68
Group	<u>68</u>	<u>-</u>	<u>68</u>

The United Synagogue Bequests and Trusts Fund was established through the consolidation of many smaller charities. The objects of the charity are to further the religious, educational or other charitable work of the United Synagogue.

NOTES TO THE FINANCIAL STATEMENTS (continued)

30. RESTRICTED FUNDS

	Balance at 1-Jan-16 £'000 (see below)	Incoming Resources £'000	Resources Expended £'000	Transfers (see note 16) £'000	Balance at 31-Dec-16 £'000
Member Synagogue funds (a)	60,673	24,504	(21,396)	(735)	63,046
Funeral Expenses Scheme (b)	11,287	2,984	(38)	(2,503)	11,730
Miscellaneous funds (c)	248	-	-	-	248
Charity	72,208	27,488	(21,434)	(3,238)	75,024
United Synagogue Bequests and Trusts Fund (d)	30	-	1	-	31
The United Synagogue Youth Charity (e)	216	55	(14)	-	257
The Chief Rabbinate Trust (f)	200	632	(334)	-	498
	446	687	(347)	-	786
Group - Income funds	72,654	28,175	(21,781)	(3,238)	75,810
Group - Endowment Funds (see note 29 above)	68	-	-	-	68
Group - total	72,722	28,175	(21,781)	(3,238)	75,878

(a) Member Synagogue funds comprise those monies received, less those spent in connection with the management of each individual Synagogue. When a Member Synagogue closes, the funds are transferred to general unrestricted funds.

(b) The Funeral Expenses Scheme allows members to subscribe a small annual sum, in addition to their Synagogue membership payment, to ensure that in due course their funeral costs will be covered. On the occasion of a funeral there is a transfer from restricted to unrestricted reserves of a specified sum to reflect this.

(c) Miscellaneous funds consist of several small funds, the principal fund being a building fund legacy.

(d) United Synagogue Bequests & Trusts Fund has as its objects the furtherance of the charitable work of the United Synagogue.

(e) The United Synagogue Youth Charity is utilised to further the aims of Tribe.

(f) The Chief Rabbinate Trust supports the work of the Chief Rabbi and his office.

31. UNRESTRICTED RESERVES

	Balance at 1-Jan-16 £'000 (see below)	Incoming Resources £'000	Resources Expended £'000	Transfers (see note 16) £'000	Balance at 31-Dec-16 £'000
Other Charitable Funds:					
Unrestricted Reserves - Non designated (a)	22,221	13,516	(14,697)	3,498	24,538
Unrestricted Reserves -Designated for other purposes (b)	606	-	(11)	(260)	335
Charity	22,827	13,516	(14,708)	3,238	24,873
US Advertising Limited (c)	-	86	(86)	-	-
United Synagogue Design & Build Limited (d)	-	3,829	(3,829)	-	-
Group	22,827	13,602	(14,794)	3,238	24,873

(a) Included in these is Burial, the main function of which is to arrange for funerals and maintain cemeteries; and KLBD (formerly The United Synagogue Kashrut Board).

(b) Funds have been set aside, among other purposes: to aid various communities, for educational purposes, for tagging Sifrei Torah and other valuables .

(c) The resources expended by US Advertising Limited include £3,000 gift aided to the charity

(d) The resources expended by United Synagogue Design & Build Limited include £74,000 gift aided to the charity

NOTES TO THE FINANCIAL STATEMENTS (continued)

32. ANALYSIS OF ASSETS AND LIABILITIES BY FUND

Group	2016	2016	2015	2015
	Unrestricted	Restricted	Unrestricted	Restricted
	funds	funds	funds	funds
	£'000	£'000	£'000	£'000
Tangible fixed assets	21,465	67,803	15,115	63,042
Investments	-	4,666	-	4,362
Cash at bank	6,466	3,972	10,876	5,941
Other current assets	1,783	314	1,602	508
Current liabilities	(2,789)	(875)	(2,839)	(1,131)
Deferred income	(2,014)	-	(1,859)	-
Provisions for liabilities & charges	(40)	-	(68)	-
Total net assets	24,871	75,880	22,827	72,722

Charity	2016	2016	2015	2015
	Unrestricted	Restricted	Unrestricted	Restricted
	funds	funds	funds	funds
	£'000	£'000	£'000	£'000
Tangible fixed assets	21,465	67,803	15,115	63,041
Investments	-	4,666	-	4,362
Cash at bank	6,464	3,073	10,828	5,367
Other current assets	1,699	314	1,573	508
Current liabilities	(2,701)	(832)	(2,762)	(1,070)
Deferred income	(2,014)	-	(1,859)	-
Provisions for liabilities & charges	(40)	-	(68)	-
Total net assets	24,873	75,024	22,827	72,208

Endowment fund net current assets of £68,000 (2015: £68,000) are included in restricted funds in the Group and of £nil (2015: £nil) in the Charity.

33. SUBSIDIARY COMPANIES

The Charity has five wholly owned subsidiary undertakings (two of which are trading, two are charities and the fifth is dormant) which are incorporated in the UK. Summary Income and expenditure accounts are shown below.

US Advertising Limited (limited by guarantee) - engaged in selling advertising space in community publications.

United Synagogue Design & Build Limited (limited by guarantee) - provides design and build services to communities.

The United Synagogue Youth Charity (limited by guarantee) (registered charity no. 294847) - supports the activities of Tribe, the United Synagogue youth division.

United Synagogue Trusts Limited (limited by guarantee) - dormant

The Chief Rabbinate Trust (registered charity number 1095878) - to support the work of the Chief Rabbi of the United Hebrew Congregations of the United Kingdom and the Commonwealth

United Synagogue Trusts Limited did not trade during the year. United Synagogue Trusts Limited holds properties in trust on behalf of the Charity. The results of the other subsidiaries are incorporated in the accounts.

The United Synagogue Group figures include all the above together with the United Synagogue Bequests and Trusts Fund (registered charity number 1051619). All these entities are under the control of the United Synagogue's Honorary Officers.

NOTES TO THE FINANCIAL STATEMENTS (continued)

33 SUBSIDIARY COMPANIES (continued)

Company number	US Youth Charity 02033941 £'000	CRT 04614285 £'000	US Advertising 02146769 £'000	US Design & Build 06797965 £'000	Total 2016 £'000	Total 2015 £'000
Total income	55	632	86	3,829	4,602	1,745
Total costs	(21)	(459)	(3)	(3,754)	(4,237)	(1,781)
Gross surplus or profit / (deficit or loss)	34	173	83	75	365	(36)
Gift aid payment to parent charity	-	-	(83)	(75)	(158)	(109)
Surplus or profit / (deficit or loss) for the year	34	173	-	-	207	(145)
Retained surplus brought forward	262	200	-	-	462	607
Retained surplus carried forward	296	373	-	-	669	462
Gross assets at 31 December	305	445	135	85	970	966
Gross liabilities at 31 December	(9)	(72)	(135)	(85)	(301)	(504)
Reserves at 31 December	296	373	-	-	669	462

Total income includes charges from the subsidiaries to the charity amounting to £3,829,000 (2015: £1,236,000)

Total costs includes charges from the charity to subsidiaries amounting to £8,000 (2015: £45,000)

34. OPERATING LEASE INCOME AND COMMITMENTS

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

	Land and Buildings 2016 £'000	Land and Buildings 2015 £'000
In less than one year	663	444
Between one and five years	2,087	527
More than five years	2,546	881
	5,296	1,852

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

	Land and Buildings 2016 £'000	Land and Buildings 2015 £'000
In less than one year	442	392
Between one and five years	175	79
More than five years	60	60
	677	531
	2016	2015
	£'000	£'000
Lease payments recognised as an expense	646	567

NOTES TO THE FINANCIAL STATEMENTS (continued)

35. CAPITAL COMMITMENTS

The following capital expenditure has been approved by the Trustees for projects currently being undertaken but has not provided for in these financial statements.

	2016 £'000	2015 £'000
Contracts placed:		
Bushey cemetery extension	877	5,777
Redevelopment of synagogues and connected rabbinic housing	157	2,762
Residential property	177	800
	1,211	9,339

36. TAXATION

The United Synagogue is able to take advantage of the exemptions from taxation on income and gains available to charities and accordingly no taxation is payable on the net incoming resources. The charitable subsidiary undertakings are also able to take advantage of the exemptions from taxation on income and gains available to charities. No taxation charges on the results for the year arise in the non-charitable trading companies because of available because they have a policy of paying amounts equal to any taxable profits to the parent charity under gift aid.

37. CONTINGENT LIABILITIES

The Charity is ultimately responsible for the financial obligations of all Member Synagogue communities, should they default on any future liability. There is no current contingent liability.

38. ACTING AS AN AGENT

The Charity acts as an agent for the Board of Deputies of British Jews ("BOD") by collecting voluntary donations from its members and then passing these over to the BOD.

	2016 £'000	2015 £'000
Balance held as agent at 1 January	95	90
Amount collected as agent during the year	356	351
Amount passed over to the BOD	(359)	(346)
Balance held as agent at 31 December	92	95

39. CHARITABLE STATUS

The United Synagogue is a charity registered in England and Wales, charity number 242552. Its principal place of business is 305 Ballards Lane, London N12 8GB.

NOTES TO THE FINANCIAL STATEMENTS (continued)

40. CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 December 2015

	Unrestricted funds £'000	Restricted funds £'000	Total 2015 £'000
Income:			
Donations and legacies	4,527	21,879	26,406
Charitable activities	4,146	4,345	8,491
Other trading activities	4,375	1,132	5,507
Investments	90	675	765
Net gain on disposal of tangible fixed assets	9,214	18	9,232
Other	226	-	226
Total Income	22,578	28,049	50,627
Expenditure:			
Raising funds	(629)	-	(629)
Charitable activities	(10,506)	(19,917)	(30,423)
Trading activities	(3,063)	(1,054)	(4,117)
Other	(162)	(176)	(338)
Total Expenditure	(14,360)	(21,147)	(35,507)
Net income before gains / (losses) on investments	8,218	6,902	15,120
Net gains/ (losses) on investments	-	59	59
Net income for the year	8,218	6,961	15,179
Transfers between funds	1,869	(1,869)	-
Net movement in funds	10,087	5,092	15,179
Reconciliation of funds			
Total funds brought forward	12,740	67,630	80,370
Total funds carried forward	22,827	72,722	95,549

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Herts, WD7 7LQ

Tel: 01923 855857

www.hjps.Herts.sch.uk

Headteacher: Mr Steven Isaacs

Wohl Ilford Jewish Primary School

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www.ijpsonline.co.uk

Headteacher: Mrs Andrea Elliker

Sinai Jewish Primary School

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Acting Headteacher: Mrs Juliette Lipshaw

Moriah Jewish Day School

Cannon Lane, Pinner,

Middx, HA5 1JF

Tel: 020 8868 2001

www.moriahschool.co.uk

Headteacher: Mrs Ruth Gafson

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154 Chase Road,

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Headteacher: Ms Kirsten Jowett

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Executive Headteacher: Mrs Deborah Lipkin

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