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**UNION OF ORTHODOX HEBREW CONGREGATIONS**

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2013**

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**UNION OF ORTHODOX HEBREW CONGREGATIONS**

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**UNION OF ORTHODOX HEBREW CONGREGATIONS**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2013**

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<b>Trustees</b>	Mr. B.S.E. Freshwater Mr. H. Konig Rabbi A. Pinter
<b>Charity registered number</b>	249892
<b>Principal office</b>	140 Stamford Hill London N16 6QT
<b>Independent auditors</b>	Landau Morley LLP Chartered Accountants and Statutory Auditors Lanmor House 370/386 High Road Wembley Middlesex HA9 6AX
<b>Bankers</b>	Barclays Bank Plc P.O. Box 3628 London E8 2JC

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## UNION OF ORTHODOX HEBREW CONGREGATIONS

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2013

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The Trustees present their annual report together with the audited financial statements of Union of Orthodox Hebrew Congregations (the charity) for the year ended 31 December 2013. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

#### **Structure, governance and management**

##### **a. CONSTITUTION**

The Union of Orthodox Hebrew Congregations is governed by a Constitution adopted in February 1931, as amended by subsequent Resolutions, and is a registered charity, number 249892.

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.

##### **b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

Trustees are elected by the Executive Committee of the Union of Orthodox Hebrew Congregations for a period determined at the time of appointment.

##### **c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

New trustees must familiarise themselves with the content of the Constitution, their legal obligations under charity and trust law, the organisational structure of The Union of Orthodox Hebrew Congregations and the recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

##### **d. ORGANISATIONAL STRUCTURE AND DECISION MAKING**

The Governing body is the Council, which comprises delegates elected by each affiliated synagogue. The Council elects the Executive Committee, who in turn elect Honorary Officers. Elections take place every three years.

The Executive have the power to delegate any of their functions to subcommittees consisting of two or more individuals appointed by them to attend to the day to day running of the organisation. The main subcommittees are Education, Social Affairs, Internal Affairs, External Affairs, Kashrus and Publications.

##### **e. RISK MANAGEMENT**

Risks are assessed and classified under headings such as financial, premises, staffing and reputation. Risk assessments are carried out in order to ascertain the likelihood of a risk event occurring, of its potential impact, and whether any cost-effective mitigating action may be taken. The major risks relating to these have been identified by the executive and Trustees relying on professional advice where appropriate and they are reviewed on a regular basis. The organisation has in place adequate systems accompanied by proper insurance cover which are considered adequate to mitigate major risks

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## UNION OF ORTHODOX HEBREW CONGREGATIONS

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2013

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#### Objectives and Activities

##### a. POLICIES AND OBJECTIVES

The objects of the Union of Orthodox Hebrew Congregations are to protect and to further the interests and requirements of Orthodox Judaism in the United Kingdom and to establish and support such institutions that serve these objects. There have been no changes in objects during the year.

##### b. STRATEGIES FOR ACHIEVING OBJECTIVES

The Union of Orthodox Hebrew Congregations provides wide-ranging facilities for the Orthodox Jewish community in London and the United Kingdom, which can be summarised as follows:

###### Confederacy

The provision of facilities and advice relating to External Affairs, Housing, Education and Union Membership.

###### Information and Advice

The provision of publications giving information and advice on matters of Kashrus and other religious facilities ("Hakohol"), general PR, Beis Horoah service and Arbitration services.

###### Welfare

The provision of facilities and advice relating to Chinuch Line, Family Help Line, Social Services, Simchas Nissuin, Reach, Kollel Baalei Batim, Beis Horoah, Beis Hatalmud and Kimcha Depiska.

##### c. ACTIVITIES FOR ACHIEVING OBJECTIVES

The Charity promotes many communal projects which operate under its auspices.

###### Religious Facilities

The provision of facilities and advice relating to the Rabbinate of the Union of Orthodox Hebrew Congregations and to Kashrus, Shechita, Mikva'os, Beis Din, Vaad Harabonim, Sheimos, Kelim Mikva, Mishmeres Stam and Shatnez Research.

The Union of Orthodox Hebrew Congregations offers membership to a large number of Synagogues and Jewish Institutions throughout the United Kingdom. Affiliated Synagogues recognise the authority of the Rabbinate of the Union of Orthodox Hebrew Congregations. The Rabbinate also provides arbitration services through its Beis Din as well as controlling religious aspects of marriage, divorce and death.

One of the main areas of the charity's work is to advise and control standards of Kosher food production. Foods and services meeting the standards set by the Union's Rabbinate are entitled to carry the "Kedassia" logo.

##### d. GRANT MAKING POLICIES

The Charity makes grants to various charities which share similar objectives. The Charity also makes grants to needy individuals, as assessed by the Trustees.

##### e. PUBLIC BENEFIT STATEMENT

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

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## UNION OF ORTHODOX HEBREW CONGREGATIONS

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2013

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#### **f. VOLUNTEERS**

The Union of Orthodox Hebrew Congregations continues to benefit from very significant volunteer input. Over 50 regular volunteers provide in total at least 100 hours per week. Approximately 50 additional volunteers provide at least another 250 hours per year. As volunteer roles and hours vary, it is not possible to quantify the financial impact that volunteers have on the Charity.

#### **Achievements and performance**

##### **a. GOING CONCERN**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

##### **b. REVIEW OF ACTIVITIES**

During the year the Charity continued to support community projects and provide assistance to members. The service provided to affiliated Synagogues in the area continues to strengthen.

The Rabbinate of the Union has continued its weekly sessions, dealing with a wide range of matters arising within the communities under its authority.

The Charity also continued its Shemos Project in the London area, where disused Jewish texts are collected and disposed of in a dignified manner. An additional service of Challo disposal was added to the services offered in North London, and it is hoped that this will spread to North West London in the near future.

During the year, the Charity has donated significant sums for the running, renovation and building of Mikva'os in North and North West London. The Charity has also given support to the National Council of Shechita Boards of Great Britain, in an effort to ensure the continuance of kosher slaughter in the UK.

The Charity has supported TAG, a body that helps mitigate the threats that unfiltered or unmonitored internet access can pose to children and young adults.

##### **c. INVESTMENT POLICY AND PERFORMANCE**

The charity owns a freehold property which is providing a rental return in line with expectation.

#### **Financial review**

##### **a. RESERVES POLICY**

The trustees aim to build up free reserves to a level of at least three months running costs. This is to act as a cushion to protect services in the event of any disruption to funding sources.

The charity aims to distribute its Unrestricted Funds as soon as it is able, however at the same time, sufficient reserves are maintained to meet annual grants for the foreseeable future.

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## UNION OF ORTHODOX HEBREW CONGREGATIONS

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2013

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#### **b. PRINCIPAL FUNDING**

The results for the year and the financial position at the year end, which are set out in the attached financial statements, are considered satisfactory by the Trustees.

The total incoming resources for the year available for charitable application were £1,365,169 (2012: £1,104,945) comprising principally grants and donations and community levies. As at 31st December 2013, the charity had a surplus in Unrestricted Funds of £1,698,533 (2012: £1,658,670).

#### **Plans for the future**

#### **a. FUTURE DEVELOPMENTS**

The Union of Orthodox Hebrew Congregations plans to continue its activities as outlined above in forthcoming years subject to satisfactory funding arrangements. The Honorary Officers, working alongside the Executive Committee, continue to monitor the service effectiveness and efficiency of the charity, with a view to ensuring that the charity continues to meet its key objectives.

#### **TRUSTEES' RESPONSIBILITIES STATEMENT**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 11 September 2014 and signed on their behalf by:

Rabbi A. Pinter  
Trustee

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## UNION OF ORTHODOX HEBREW CONGREGATIONS

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### INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF UNION OF ORTHODOX HEBREW CONGREGATIONS

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We have audited the financial statements of Union of Orthodox Hebrew Congregations for the year ended 31 December 2013 set out on pages 8 to 17. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. 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 Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinion we have formed.

#### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of financial statements which give a true and fair view.

We have been appointed as auditors under section 144 of the Charities Act 2011 and report to you 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' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2013 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Charities Act 2011.



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**UNION OF ORTHODOX HEBREW CONGREGATIONS**

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF UNION OF ORTHODOX HEBREW  
CONGREGATIONS**

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**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' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; 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.

**Landau Morley LLP**

Chartered Accountants and Statutory Auditors

Lanmor House  
370/386 High Road  
Wembley  
Middlesex  
HA9 6AX  
22 September 2014

Landau Morley LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**UNION OF ORTHODOX HEBREW CONGREGATIONS**

**STATEMENT OF FINANCIAL ACTIVITIES  
(incorporating income and expenditure account)  
FOR THE YEAR ENDED 31 DECEMBER 2013**

	Note	Unrestricted funds 2013 £	Restricted funds 2013 £	Total funds 2013 £	Total funds 2012 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds:					
Voluntary income	2	582,017	-	582,017	152,723
Investment income	3	48,846	-	48,846	45,277
Incoming resources from charitable activities	4	734,306	-	734,306	906,945
<b>TOTAL INCOMING RESOURCES</b>		<b>1,365,169</b>	<b>-</b>	<b>1,365,169</b>	<b>1,104,945</b>
<b>RESOURCES EXPENDED</b>					
Charitable activities	7	1,318,864	-	1,318,864	1,120,854
Governance costs	10	6,442	-	6,442	4,799
<b>TOTAL RESOURCES EXPENDED</b>	11	<b>1,325,306</b>	<b>-</b>	<b>1,325,306</b>	<b>1,125,653</b>
<b>NET INCOMING / (OUTGOING) RESOURCES BEFORE TRANSFERS</b>					
		<b>39,863</b>	<b>-</b>	<b>39,863</b>	<b>(20,708)</b>
Transfers between Funds	17	(57,977)	57,977	-	-
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>(18,114)</b>	<b>57,977</b>	<b>39,863</b>	<b>(20,708)</b>
<i>Total funds at 1 January 2013</i>		<i>1,716,647</i>	<i>(57,977)</i>	<i>1,658,670</i>	<i>1,679,378</i>
<b>TOTAL FUNDS AT 31 DECEMBER 2013</b>		<b>1,698,533</b>	<b>-</b>	<b>1,698,533</b>	<b>1,658,670</b>

The notes on pages 10 to 17 form part of these financial statements.

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**UNION OF ORTHODOX HEBREW CONGREGATIONS**

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**BALANCE SHEET  
AS AT 31 DECEMBER 2013**

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	Note	£	2013 £	£	2012 £
<b>FIXED ASSETS</b>					
Tangible assets	14		400,514		408,922
<b>CURRENT ASSETS</b>					
Debtors	15	1,279,313		966,439	
Cash at bank		444,751		666,774	
		<u>1,724,064</u>		<u>1,633,213</u>	
<b>CREDITORS:</b> amounts falling due within one year	16	<u>(426,045)</u>		<u>(383,465)</u>	
<b>NET CURRENT ASSETS</b>			<u>1,298,019</u>		<u>1,249,748</u>
<b>NET ASSETS</b>			<u>1,698,533</u>		<u>1,658,670</u>
<b>CHARITY FUNDS</b>					
Restricted funds	17		-		(57,977)
Unrestricted funds	17		<u>1,698,533</u>		<u>1,716,647</u>
<b>TOTAL FUNDS</b>			<u>1,698,533</u>		<u>1,658,670</u>

The financial statements were approved by the Trustees on 11 September 2014 and signed on their behalf, by:

**Rabbi A. Pinter**

**Trustee**

The notes on pages 10 to 17 form part of these financial statements.

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## UNION OF ORTHODOX HEBREW CONGREGATIONS

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

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#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

##### 1.2 Fund accounting

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

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

Investment income, gains and losses are allocated to the appropriate fund.

##### 1.3 Incoming resources

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

##### 1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

##### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	2% on cost
Motor vehicles	-	25% written down basis
Fixtures, fittings and equipment	-	15-25% on written down basis

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**UNION OF ORTHODOX HEBREW CONGREGATIONS**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013**

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**1. ACCOUNTING POLICIES (continued)**

**1.6 Operating leases**

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

**1.7 Foreign currencies**

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

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

Exchange gains and losses are recognised in the Statement of Financial Activities.

**1.8 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

**2. VOLUNTARY INCOME**

	<b>Unrestricted funds 2013 £</b>	<b>Restricted funds 2013 £</b>	<b>Total funds 2013 £</b>	<i>Total funds 2012 £</i>
General Donations	<b>582,017</b>	-	<b>582,017</b>	<i>152,723</i>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**3. INVESTMENT INCOME**

	<b>Unrestricted funds 2013 £</b>	<b>Restricted funds 2013 £</b>	<b>Total funds 2013 £</b>	<i>Total funds 2012 £</i>
Rental income	<b>41,600</b>	-	<b>41,600</b>	<i>45,067</i>
Bank interest receivable	<b>7,246</b>	-	<b>7,246</b>	<i>210</i>
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**UNION OF ORTHODOX HEBREW CONGREGATIONS**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013**

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**4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Unrestricted funds 2013 £	Restricted funds 2013 £	Total funds 2013 £	<i>Total funds 2012 £</i>
Communal Levies	670,700	-	670,700	832,686
Publications Income	19,104	-	19,104	18,890
Membership fees	29,770	-	29,770	36,874
Other income	14,732	-	14,732	18,495
	<u>734,306</u>	<u>-</u>	<u>734,306</u>	<u>906,945</u>

**5. GRANTS TO INDIVIDUALS**

	Total 2013 £	<i>Total 2012 £</i>
Charitable activities	<u>38,000</u>	<u>30,000</u>

Grants to individuals consist of grants made to needy families to help with additional expenditure at Jewish Festivals.

**6. GRANTS TO INSTITUTIONS**

	Unrestricted funds 2013	2013	Endowment funds 2013	Total funds 2013	<i>Total funds 2012</i>
Charitable Grants	<u>601,562</u>	<u>-</u>	<u>-</u>	<u>601,562</u>	<u>437,847</u>

Institutional grants are made to institutions which share the same objectives and ethos as the Charity, and contribute to further communal development. Significant funds have been provided to enhance the standard of Mikva'os in London.

A full list of institutions receiving grants can be obtained by writing to the charity's auditors.

**7. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES**

	Activities undertaken directly 2013 £	Grant funding of activities 2013 £	Support costs 2013 £	Total 2013 £	<i>Total 2012 £</i>
Charitable activities	<u>562,278</u>	<u>639,562</u>	<u>117,024</u>	<u>1,318,864</u>	<u>1,120,854</u>

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**UNION OF ORTHODOX HEBREW CONGREGATIONS**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013**

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**8. DIRECT COSTS**

	<b>Charitable activities £</b>	<b>Total 2013 £</b>	<i>Total 2012 £</i>
Union and Shamos costs	159,672	159,672	195,530
Burial Society	21,833	21,833	23,948
Premises and travel costs	33,968	33,968	48,738
Publication, printing and brochure costs	19,113	19,113	20,579
Wages and salaries	288,350	288,350	266,100
National insurance	24,234	24,234	23,297
Pension cost	2,700	2,700	2,700
Depreciation	12,408	12,408	13,082
	<u>562,278</u>	<u>562,278</u>	<u>593,974</u>

**9. SUPPORT COSTS**

	<b>Charitable activities £</b>	<b>Total 2013 £</b>	<i>Total 2012 £</i>
Premises and travel costs	78,782	78,782	38,454
Telephone	1,860	1,860	2,529
Bank charges and foreign exchange loss	525	525	1,661
Other costs	2,093	2,093	2,834
Legal and professional fees	20,985	20,985	6,856
Postage and stationery	9,321	9,321	6,699
Bad debt	3,458	3,458	-
	<u>117,024</u>	<u>117,024</u>	<u>59,033</u>

**10. GOVERNANCE COSTS**

	<b>Unrestricted funds 2013 £</b>	<b>Restricted funds 2013 £</b>	<b>Total funds 2013 £</b>	<i>Total funds 2012 £</i>
Auditors' remuneration	<u>6,442</u>	<u>-</u>	<u>6,442</u>	<u>4,799</u>

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**UNION OF ORTHODOX HEBREW CONGREGATIONS**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013**

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**11. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE**

	Staff costs 2013 £	Depreciation 2013 £	Other costs 2013 £	Total 2013 £	<i>Total 2012 £</i>
Charitable activities	315,284	12,408	991,172	1,318,864	1,120,854
Governance	-	-	6,442	6,442	4,799
	<u>315,284</u>	<u>12,408</u>	<u>997,614</u>	<u>1,325,306</u>	<u>1,125,653</u>

**12. NET INCOMING / (OUTGOING) RESOURCES**

This is stated after charging:

	2013 £	2012 £
Depreciation of tangible fixed assets: - owned by the charity	12,408	13,082
Auditors' remuneration	6,442	4,799
Pension costs	2,700	2,700
	<u>21,550</u>	<u>20,581</u>

During the year, no Trustees received any remuneration (2012 - £NIL).

During the year, no Trustees received any benefits in kind (2012 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2012 - £NIL).

**13. STAFF COSTS**

Staff costs were as follows:

	2013 £	2012 £
Wages and salaries	288,350	266,100
Social security costs	24,234	23,297
Other pension costs	2,700	2,700
	<u>315,284</u>	<u>292,097</u>



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**UNION OF ORTHODOX HEBREW CONGREGATIONS**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013**

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**13. STAFF COSTS (continued)**

The average monthly number of employees during the year was as follows:

	2013 No.	2012 No.
Number of administrative staff	19	19
Number of management staff	1	1
	<u>20</u>	<u>20</u>

No employee received remuneration amounting to more than £60,000 in either year.

**14. TANGIBLE FIXED ASSETS**

	Freehold property £	Motor vehicles £	Fixtures & fittings £	Total £
<b>Cost</b>				
At 1 January 2013	416,991	34,500	38,816	490,307
Additions	-	4,000	-	4,000
At 31 December 2013	<u>416,991</u>	<u>38,500</u>	<u>38,816</u>	<u>494,307</u>
<b>Depreciation</b>				
At 1 January 2013	32,640	18,621	30,124	81,385
Charge for the year	6,340	3,970	2,098	12,408
At 31 December 2013	<u>38,980</u>	<u>22,591</u>	<u>32,222</u>	<u>93,793</u>
<b>Net book value</b>				
At 31 December 2013	<u>378,011</u>	<u>15,909</u>	<u>6,594</u>	<u>400,514</u>
<i>At 31 December 2012</i>	<u>384,351</u>	<u>15,879</u>	<u>8,692</u>	<u>408,922</u>

**15. DEBTORS**

	2013 £	2012 £
Trade debtors	205,585	225,416
Other debtors	1,033,863	722,821
Prepayments and accrued income	39,865	18,202
	<u>1,279,313</u>	<u>966,439</u>

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**UNION OF ORTHODOX HEBREW CONGREGATIONS**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013**

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**16. CREDITORS:  
Amounts falling due within one year**

	2013 £	2012 £
Other taxation and social security	5,443	4,270
Other creditors	375,494	343,084
Accruals and deferred income	45,108	36,111
	426,045	383,465

**17. STATEMENT OF FUNDS**

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
<b>Unrestricted funds</b>					
General Funds	1,716,647	1,198,017	(1,325,306)	(57,977)	1,531,381
Other General funds	-	167,152	-	-	167,152
	1,716,647	1,365,169	(1,325,306)	(57,977)	1,698,533
<b>Restricted funds</b>					
Kinus Fund	(57,977)	-	-	57,977	-
Total of funds	1,658,670	1,365,169	(1,325,306)	-	1,698,533

Restricted funds relate to funds raised for and expended on the Internet Asifo which took place in 2012. As there are no further activities planned relating to the Asifo project, the deficit on the fund has been transferred to unrestricted funds.

**SUMMARY OF FUNDS**

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
General funds	1,716,647	1,365,169	(1,325,306)	(57,977)	1,698,533
Restricted funds	(57,977)	-	-	57,977	-
	1,658,670	1,365,169	(1,325,306)	-	1,698,533

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**UNION OF ORTHODOX HEBREW CONGREGATIONS**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013**

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**18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted funds 2013 £</b>	<b>Restricted funds 2013 £</b>	<b>Total funds 2013 £</b>	<i>Total funds 2012 £</i>
Tangible fixed assets	400,514	-	400,514	408,922
Current assets	1,724,064	-	1,724,064	1,633,213
Creditors due within one year	(426,045)	-	(426,045)	(383,465)
	<u>1,698,533</u>	<u>-</u>	<u>1,698,533</u>	<u>1,658,670</u>

**19. PENSION COMMITMENTS**

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £2,700 (2012 - £2,700).

**20. OPERATING LEASE COMMITMENTS**

At 31 December 2013 the charity had annual commitments under non-cancellable operating leases as follows:

	<b>Land and buildings</b>	
	<b>2013</b>	<i>2012</i>
	£	£
<b>Expiry date:</b>		
After more than 5 years	<u>10,000</u>	<u>-</u>