Charity number 1160487
Company number: 09349392

The Northwood and Pinner Liberal Synagogue

Directors' report and financial statements

For the year ended 31 March 2020

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The Northwood and Pinner Liberal Synagogue
Directors Report and Financial Statements for the year ended 31 March 2020

LEGAL AND ADMINISTRATIVE INFORMATION

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

President	Spencer Cowan
Vice Presidents	Brian Sass
	Dr Stephen Herman

Directors
The directors who served during the year were as follows:

	Date Elected
Mimi Konigsberg	23rd April 2015 (Chair)
	Resigned 4 July 2019
Leslie Moss	23rd April 2015 (Chair)
Susan Boobis	23rd April 2015 (Vice-Chair)
Philip Austin	23rd April 2015 (Hon Treasurer)
Nicole Hershon	1st February 2018 (Hon Sec)
Jackie Goodman	23rd April 2015
	Resigned 4 July 2019
Suzanne Haffner	23rd April 2015
	Died 27 October 2019
Carol Jordan	6th July 2017
Richard Colin	1st January 2018
Ben Rickayzen	4th July 2018
Maurice Ashkenazi-Bakes	4th July 2018
Philip Aarons	4th July 2019
David Levin	1st January 2020

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

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

Charity Number 1160487

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

Auditor Nyman Libson Paul, 124 Finchley Road, London NW63 5JS

Directors Report

The Directors present their report and the audited financial statements of the Company for the year ended 31 March 2020.

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

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

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

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

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

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

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

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

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

Sadly, we have to report the death of a trustee, Suzanne Haffner, in October 2019. Suzanne brought a great deal to her role as Board member for many years and she is greatly missed.

Induction and training of Directors

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

Risk management

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

OBJECTIVES AND ACTIVITIES

OUR AIMS

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

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

OUR OBJECTIVES

Since its foundation in 1964, NPLS has grown to be the second largest constituent member of Liberal Judaism and the largest outside central London with membership levels being maintained year on year in contrast to a more general trend discerned in British Jewish mainstream groupings. By the end of

November 2019 membership was 1205 adults and 200 children and junior members under 21 years of age as reported to the Board. NPLS provides a comprehensive range of services and activities in accordance with its objectives.

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

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

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

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

Religious activities

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

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

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

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

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

Inter-faith activity: NPLS actively engages in many interfaith activities with its neighbours. NPLS members are active in Hillingdon, Harrow and Watford Interfaith groups and often provide representation when invited. The Rabbis, in particular, maintain close ties with local Ministers and play a prominent role on Remembrance Sunday at the Northwood War Memorial.

Yom Kippur Appeal: Each year, the Yom Kippur Appeal is made by the Chair of NPLS to the whole membership of NPLS during the course of the morning service. A number of charities were chosen by the Board under the categories: local charities, Jewish charities and Israeli charities. By 31 March 2020, our 2019 Yom Kippur Charity Appeal had received £34,830 This has been distributed in accordance with our members' wishes to the Leo Baeck Education Centre, Haifa, World Jewish Relief, the Karen Morris Memorial Trust and Jewish Care.

Educational activities and Community activities

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

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

A significant value of Judaism is education and in particular that for young people. Our Cheder (religion school) runs for 3.5 hours every Saturday morning during term time. About 100 children learn to read Hebrew, about their heritage, culture and religion, and to be together socially. We care for Reception - Year 10. Upon 'graduation (Kabbalat Torah),' the teenagers have the opportunity to come back as Teaching Assistants and potentially in time become teachers. The rich programme includes a 2 year Bar/Bat Mitzvah Programme and a 2 year Kabbalat Torah Programme. These include family learning sessions and trips to places of Jewish interest in the UK and Czech Republic. We also host activities run by our national youth movement, LJY-NETZER.

We also run a variety of other education programmes for adults. We have Hebrew classes, an Introduction to Judaism course that some use for conversion to Judaism and through the year have other programmes. These are open to anyone who wishes to join us and we often have visitors from local churches. We are also a vital part of Liberal Judaism, our parent movement and run and host activities for them.

The Synagogue are also engaged in many social action / justice programmes. We are joint founding members of Harrow Citizens that has provided a platform for work around mental wellbeing and refugees. We adopted 'Mitzvah Day' in its inaugural year and have worked with the Watford and Three Rivers Refugee Partnership, New Hope working to prevent homelessness in Watford and other local charities that we partner with.

Another major part of or work entails global Jewry. As well as regular events relating to the State of Israel, we have are connected to the Czech and Slovak towns where our Torah Scrolls originate from - with a number of visits and an annual Memorial Service in our Synagogue and even a wild swim in Kolin. We are also now twinned with the Liberal Jewish communities in Lviv and Lutsk, Ukraine.

We host part of Holocaust Learning UK events (HLUK) which are organised by a team of some 300 volunteers, mostly but not exclusively Jewish from both Northwood United Synagogue and NPLS, as sponsoring synagogues with additional hosting and support from communities in Borehamwood, Bushey, Belmont, Watford, Harrow, Ealing and Finchley. The 18th annual event took place in February 2020 and approximately 1300 secondary school students and teachers from 9 schools in Hillingdon, Hertfordshire and Harrow attended half-day workshops at NPLS to teach young people the lessons of the Holocaust, and the dangers of discrimination and bullying, and to hear first hand testimony from Survivors.

Pastoral and Caring Services
NPLS seeks to offer care and support to its members of all ages, particularly in the event of crisis and need.

The synagogue employs a trained Care Coordinator who leads a team of 18 volunteers that supports fellow members in their times of need. The team has launched a number of initiatives better to support the older members of the community, including a partnership with *Jewish Care* providing day care centre resources for Jewish people (Memory Matters), not necessarily limited to members of NPLS, living with minor and moderate stages of dementia in the Northwood catchment. Regular sessions of *Singing for the Soul* which started in 2017 - an intervention understood to reduce the impact of memory loss have been successful. The Care Team has been recognized by winning the Jewish Volunteer Network Award in 2018 and Memory Matters was awarded the Jewish Care award for the category 'Outside Organisation or Individual who has made a significant contribution to Jewish Care 2019'.

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

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

SUMMARY OF MAIN ACTIVITIES AND ACHIEVEMENTS DURING THE YEAR

Building refurbishment
The Premises Management Committee ensures that NPLS buildings are maintained, repaired and refurbished as necessary. Health and safety issues are routinely appraised and appropriate training and action taken. The following items are among matters that have been attended to during 2019-2020: revision of asbestos register; replacement of fencing in Osorio car park; 5-yearly EICR testing; installation of new video entry phone system; repair of panelling in upstairs corridor; and initiation of building survey to assist in future maintenance planning.

Our most important resource - our people

Our Rabbis and Cantor- The Clergy Team
NPLS is very fortunate to have a young, energetic, committed and musical clergy team. The community continues to be served by excellent rabbis who demonstrate creativity and initiative in enhancing and developing the provision of services and activities for our members. Cantor Tamara, while she was with us (see below), also brought a new spiritual and musical perspective to our services and major events. Senior Rabbi Aaron Goldstein shows extraordinary commitment to NPLS and plays a full part in all synagogue activities. Senior Rabbi Lea Mühlstein, is a respected and valued member of the rabbinic team with responsibility for the Cheder and co-ordinating Adult Education. Our emeritus Rabbi Dr Andrew Goldstein manages to combine the Presidency of Liberal Judaism with his indefatigable efforts to spread the word of Progressive Judaism across the parts of Europe from which it has been lost for the last 70 years.

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

Throughout 2019/20, NPLS also had the benefit of a part-time appointment of Cantor Tamara Wolfson. She left us at the end of February 2020 for the North Western Reform Synagogue and we wish her well in her new career.

In recognition of her organisational and managerial skills, from 1 January 2020, Rabbi Lea was promoted to Senior Rabbi – Operations and is now responsible to the Board for the effective running of the synagogue office and caretaking team, while retaining her pastoral responsibilities.

Our Staff

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

Our volunteers

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

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

The impact of the 2020 Covid19 pandemic

On 16 March 2020, in compliance with government rules on social distancing, the synagogue was placed in "lockdown". Office staff were told to work from home. Caretakers were furloughed. The Rabbis have continued to conduct services from the sanctuary but without a physical congregation – all services have been streamed to social media. Our Care Team has recruited new members and is providing practical and emotional support to isolated members. Weddings have been cancelled but the Rabbis continue to officiate at funerals and virtual shiva prayers.

Board and other meetings have continued, using videoconferencing software.

At time of writing there is no timeframe for returning to normality.

FINANCIAL REVIEW

Reserves policy

It is the policy of the Board to endeavour to maintain unrestricted funds, excluding those represented by fixed assets and related long-term borrowing, so as to be able to meet a minimum of six months expenditure on the management of all synagogue activities and administrative costs. At the beginning of the year the funds so defined were the equivalent of four months such expenditure. At 31st March 2020 the reserves so defined represented eighteen months such expenditure having been boosted by the substantial legacies received during the year. Restricted funds are kept at a level sufficient to meet the demands of those Funds disclosed in note 13 to the financial statements. The Board resolved to ringfence the legacies received in a separate Designated Reserve Fund.

The Statement of Financial Activities on page 13 shows net movements in funds for the year of £804,141 which results in total funds at the balance sheet date of £4,607,302.

Principal funding sources

NPLS raises most of its funds from its members' subscriptions and through fund raising activities legacies and donations. It is expected that as a result of the Covid19 pandemic that the level of subscription income for 2020/21 may be below that originally projected, whereas bereavements, defaults and requests for subsidies/deferrals is expected to be above that of normal years.

Investment and grants policies

NPLS has this year for the first time generated a significant surplus of funds for investment in excess of bank deposits required for its short-term requirements and the capital that is invested in the freehold premises it occupies and the freehold premises that are tenanted. The Board have deferred deciding on a long term investment policy for this surplus until they have the results of a structural survey of our premises and the costings of a planned preventative maintenance programme which will indicate likely future works and costs. This survey has been delayed by the Covid 19 shutdown of our premises.
NPLS is not a grant giving charity (other than small grants given at the discretion of the Rabbis). However, each year we make a major appeal to members (the Yom Kippur Appeal) for other charities.

FUTURE PLANS AND CHALLENGES

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

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

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

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

Directors' responsibilities in relation to the financial statements

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2011, the Charity (Financial Statements and Reports) Regulations 2008 and the provisions of the Memorandum & Article of Association. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Directors are aware:

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

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

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

Signature and declaration

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

Leslie Moss
Chair

Dated: 9 July **2020**

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

Opinion

We have audited the financial statements of The Northwood and Pinner Liberal Synagogue (the 'charitable company') for the year ended 31 March 2020 set out on pages 13 to 29. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2018 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement, the Directors (who are also the trustees of the charitable company) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Jennifer Pope

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

Nyman Libson Paul
Chartered Accountants
Registered Auditors
124 Finchley Road
London
NW3 5JS
Date: 9 July 2020

Statement of Financial Activities

	Notes	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Income and endowments from:					
Donations and legacies	2	1,430,806	61,453	1,492,259	697,482
Other trading activities	3	39,303	-	39,303	30,891
Investments	3a	35,537	-	35,537	28,000
Charitable Activities	3b	22,559	-	22,559	31,154
Total		1,528,205	61,453	1,589,658	787,527
Expenditure on:					
Raising Funds	4	13,318	-	13,318	13,572
Charitable Activities	5	694,486	77,713	772,199	764,666
Total		707,804	77,713	785,517	778,238
Net income / (expenditure)		820,401	(16,260)	804,141	9,289
Transfer between funds		(6,211)	6,211	-	-
Net movement in funds		814,190	(10,049)	804,141	9,289
Reconciliation of funds					
Total funds brought		3,705,507	97,654	3,803,161	3,793,872
Total funds carried forward		4,519,697	87,605	4,607,302	3,803,161

Statement of Financial Position as at 31 March 2020

	Note	2020	2019
		£	£
Fixed assets			
Tangible assets	8	3,462,051	3,463,406
Current assets			
Debtors	9	34,673	37,950
Cash at bank and in hand		1,182,788	391,335
Total Current Assets		1,217,461	429,285
Liabilities			
Creditors falling due within one year	10	(57,210)	(73,287)
Net Current assets		1,160,251	355,998
Creditors: amounts falling due after more than one year	11	(15,000)	(16,243)
Net assets	12	4,607,302	3,803,161
The funds of the charity:			
Restricted funds	13	87,605	97,654
Unrestricted funds	14	4,519,697	3,705,507
Total funds		4,607,302	3,803,161

The financial statements were approved by the directors on 6 July 2020 and signed on their behalf by

Leslie Moss

Leslie Moss
Chair

Statement of Cash Flows	2020 £	2019 £
Cash flows from operating activities		
Net income for the year	804,141	9,289
Adjustment for:-		
Depreciation charges	1,355	5,840
Decrease/(Increase) in debtors	3,277	26,715
(Decrease) in creditors	(16,077)	(5,235)
(Decrease) in long term creditors	(1,243)	(18,447)
Net cash received in operating activities	791,453	18,162
Cash flows from investing activities		
Purchase of property, plant and equipment	-	-
Net cash used in investing activities	-	-
Change in cash and cash equivalents in the period	791,453	18,162
Cash and cash equivalents brought forward	391,335	373,173
Cash and cash equivalents carried forward	1,182,788	391,335

Accounting Policies

1.1 General information

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

1.2 Basis of Preparation of the financial statements

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

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

1.3 Preparation of the financial statements on a going concern basis

The Covid-19 pandemic and related lockdown of the UK have created economic uncertainty for all organizations, including the Synagogue which has been closed since the middle of March. Activities and revenue streams have been impacted and are likely to be lower than originally budgeted for. The directors have reviewed and updated the charity's forecasts and budgets, taking account of the reduced running costs and support from the government such as the Coronavirus job retention scheme, as they look to minimize the financial impact.

The charity made a surplus on unrestricted funds during the year of £814,190 after taking account of an exceptional legacies of £789,433 and as at the balance sheet had unrestricted free reserves (excluding fixed assets) of over £1.1m, sufficient to fund the charity's activities for some years.

Accordingly, the directors consider it appropriate to continue to adopt the going concern basis in preparing its financial statements.

1.4 Income

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

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

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

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

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

Income from legacies are recognised when probate is granted.

1.5 Expenditure

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

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

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

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

1.6 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.7 Pensions

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

1.8 Tangible fixed assets and depreciation

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

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

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

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

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

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

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

1.9 Taxation

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

1.10 Debtors

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

1.11 Cash at bank and in hand

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

1.12 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.13 Financial Instruments

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

1.14 Foreign currency translation

Functional and presentation currency
The Company's functional and presentational currency is GBP.

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

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

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

1.15 Judgements in applying accounting policies and key sources of estimation uncertainty

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

Accruals
The company makes an estimate of accruals at the year end based on invoices received after the year end and work undertaken which has not been invoiced based on quotations or estimates of amounts that may be due for payment.

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

Notes to Financial Statements

2. Donations and legacies

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Subscriptions	480,794	-	480,794	472,096
Tax recoverable on subscriptions	109,414	-	109,414	107,597
Board of deputies	-	6,229	6,229	6,357
Legacies and general donations	25,884	-	25,884	14,808
Refurbishment	1,160	-	1,160	1,360
Designated Legacy Fund	789,433	-	789,433	-
Grant Received	11,147	-	11,147	14,240
Lviv fund	-	1,437	1,437	1,238
Care	-	5,471	5,471	4,270
William Walford Grant - Educational	-	5,535	5,535	1,880
Rabbi Discretionary Fund	-	3,058	3,058	11,809
Music		3,100	3,100	11,850
Czech and Slovak fund	-	130	130	629
Bereavement fund	-	65	65	440
Clifford Hymans Trust	-	280	280	-
Flowers	-	150	150	129
Etz Hayim (Gallery)	703	-	703	1,112
YKA current year appeal		34,830	34,830	35,392
YKA previous year appeal	-	-	-	58
Cheder Charity	-	218	218	817
HMD Fund	-	950	950	755
Events	718	-	718	1,831
Funeral Expenses scheme	2,188	-	2,188	728
Sundry	9,365	-	9,365	8,086
	1,430,806	61,453	1,492,259	679,482
Total 2019	621,858	75,624	697,482	

3. Other Trading Activities

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Lettings	38,115	-	38,115	29,383
Advertising Davar	1,188	-	1,188	1,508
	39,303	-	39,303	30,891
Total 2019	30,891	-	30,891	

Notes to Financial Statements (cont'd)

3a. Investments

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Small hall letting	35,537	-	35,537	28,000
	35,537	-	35,537	28,000
Total 2019	28,000	-	28,000	

3b. Charitable Activities

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Wedding and Bar/Batmitzvah fees	2,369	-	2,369	8,494
Education Income	20,190	-	20,190	22,660
	22,559	-	22,559	31,154
Total 2019	31,154	-	31,154	

4. Raising Funds

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Cost of Lettings	13,318	-	13,318	11,052
Small Hall	-	-	-	2,520
	13,318	-	13,318	13,572
Total 2019	13,572	-	13,572	

Notes to Financial Statements (cont'd)

5a. Direct Charitable Activities

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Ministerial salary, pension and expenses	147,244	-	147,244	146,735
Religious Services	29,130	-	29,130	28,528
Education and development	55,127	-	55,127	55,455
Newsletter and publicity	7,582	-	7,582	7,647
Affiliation fee Liberal Judaism	135,818	-	135,818	130,700
Care	23,382	6,820	30,202	28,861
Flower fund	-	450	450	300
Bereavement	-	563	563	440
Cheder Charity	-	-	-	624
Lviv Fund	-	794	794	1,633
Rabbi Discretionary Fund	-	3,887	3,887	4,477
Music		19,107	19,107	12,100
Clifford Hymans Trust	-	1,374	1,374	120
William Walford Grant Educational	-	1,456	1,456	1,425
Czech and Slovak	-	1,037	1,037	665
Judaica (Scroll)	-	88	88	4,598
HMD Fund	-	950	950	1,825
Board of Deputies	-	6,357	6,357	-
Funeral Expenses Scheme	19,951	-	19,951	21,973
Events and groups	-	-	-	703
YKA Current year		34,830	34,830	35,392
YKA previous year	-	-	-	12,719
Refurbishment Fund	20,528	-	20,528	26,690
	438,762	77,713	516,475	523,700
Total 2019	441,339	82,361	523,700	

5a. Support costs

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Administration expenses including staff salaries	129,138	-	129,138	113,971
Premises	115,098	-	115,098	110,007
Bank charges	910	-	910	1,334
Interest paid	422	-	422	914
Depreciation	1,355	-	1,355	5,840
Sundry	8,801	-	8,801	8,900
	255,724	-	255,724	240,966

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

Notes to Financial Statements (cont'd)

6. Auditors' Remuneration

The auditor's remuneration amounts to £8,800 (2019: £8,000).

7. Staff Costs

	2020	2019
	£	£
Salaries and wages	361,039	338,653
Social security costs	25,820	24,344
Pension costs	15,045	11,140
	401,904	374,137

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

Number of employees

	2020	2019
Trustees	12	16
Rabbis	3	3
Administration	6	6
Other	35	35
	56	60

The number of higher paid employees was:

	2020	2019
In the band £60,001 - £70,000	1	1

There are two members of key management personnel within the charity. During the year, they received remuneration of £135,741 in total (2019 £129,354).

Notes to Financial Statements (cont'd)

8. Tangible fixed assets

	Land and Buildings Freehold	Small Hall	Fixtures, Fittings & Equipment	Religious Regalia	Total
	£	£	£	£	£
Cost					
At 1 April 2019	3,000,000	420,000	27,005	35,846	3,482,851
Additions	-	-	-	-	-
At 31 Mar 2020	3,000,000	420,000	27,005	35,846	3,482,851
Depreciation					
At 1 April 2019	-	-	19,445	-	19,445
Charge for the year	-	-	1,355	-	1,355
At 31 Mar 2020	-	-	20,800	-	20,800
Net book values					
At 31 Mar 2020	3,000,000	420,000	6,205	35,846	3,462,051
At 1 April 2019	3,000,000	420,000	7,560	35,846	3,463,406

9. Debtors

	2019	2019
	£	£
Subscriptions due	10,862	9,935
Gift Aid recoverable	11,697	14,518
Other debtors & prepays	12,114	13,497
	34,673	37,950

Notes to Financial Statements (cont'd)

10. Creditors: Amounts falling due within one year

	2019	2019
	£	£
Taxation and Social Security	9,806	10,003
Other creditors and accruals	47,404	63,284
	57,210	73,287

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

	2019	2019
	£	£
Small Hall Loan	-	1,243
Small Hall Deposit	15,000	15,000
	15,000	16,243

Secured creditors
The Small Hall Loan is secured by a fixed charge over the freehold property at 14-26 Oaklands Gate, Northwood, Middlesex. Amounts due in respect of this loan are £3,986 (2019: £18,750) due within one year and £nil (2018: £1,243) due after more than one year.

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

	Unrestricted funds	Restricted funds	Total 2020
	£	£	£
Tangible fixed assets	3,426,205	35,846	3,462,051
Long term liabilities	(15,000)	-	(15,000)
Current assets	1,165,702	51,759	1,217,461
Current liabilities	(57,210)	-	(57,210)
	4,519,697	87,605	4,607,302

Notes to Financial Statements (cont'd)

Analysis of net assets between funds
(prior year)

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

13. *Restricted funds*

	Brought forward 1 April 2019	Incoming resources	Outgoing Resources	Transfers between Unrestricted Funds	Carried forward 31 March 2020
	£	£	£	£	£
Judaica (Scroll)	55,603	-	(87)	-	55,516
Lviv Fund	595	1,437	(794)	-	1,238
Rabbis Discretionary	8,436	3,058	(3,887)	-	7,607
Music	11,750	3,100	(19,108)	4,258	-
Care	-	5,471	(6,820)	1,349	-
Clifford Hymans Trust	6,776	280	(1,374)	-	5,682
William Walford Grant	1,005	5,535	(1,456)	-	5,084
Cheder Charity	250	218	-	-	468
Flower fund	194	150	(450)	106	-
Czech and Slovak	1,688	130	(1,037)	-	781
Bereavement	-	65	(563)	498	-
Frances Sacker Capital	5,000	-	-	-	5,000
HMD Fund	-	950	(950)	-	-
Board of Deputies	6,357	6,229	(6,357)	-	6,229
YKA Current year	-	34,830	(34,830)	-	-
	97,654	61,453	(77,713)	6,211	87,605

Notes to Financial Statements (cont'd)

Restricted funds (prior year)

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

Description of funds

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

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

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

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

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

Notes to Financial Statements (cont'd)

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

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

Cheder Charity – to support the NPLS religion school.

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

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

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

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

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

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

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

Yom Kippur Appeal - Each year three charities are selected – one a local charity, the second a UK Jewish charity and the third an International Jewish Charity allied with the values of Progressive Judaism and the members are invited to donate to them.

Notes to Financial Statements (cont'd)

14. Unrestricted funds

	Brought forward 1 April 2019	Incoming resources	Outgoing resources	Transfers (to) from Restricted funds	Transfers between Unrestricted Funds	Carried forward 31 March 2020
	£	£	£	£	£	£
Funeral	70,021	-	-	-	5,000	75,021
Refurbishment	132,996	1,160	(20,528)	-	20,000	133,628
Designated Legacy	-	789,433	-	-	-	789,433
General fund	3,502,490	737,612	(687,276)	(6,211)	(25,000)	3,521,615
	3,705,507	1,528,205	(707,804)	(6,211)	-	4,519,697

Unrestricted funds (prior year)

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

15. Pension commitments

The Synagogue operates a workplace pension scheme in respect of its employees. The pension cost charge represents contributions payable by the charity to the scheme and amounted to £15,045 (2019: £11,140). At the reporting date, £2,547 (2019: £1,881) was outstanding and included within creditors falling due within one year.

16. Related Party Transactions

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