

Charity Registration No. 1158987

Company Registration No. 08341721 (England and Wales)

**THE UNION OF ORTHODOX HEBREW CONGREGATIONS**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

# THE UNION OF ORTHODOX HEBREW CONGREGATIONS

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr S S Sinitsky	
	Mr B S E Freshwater	
	Mr J Baumgarten	
	Mr M T Bibelman	
	Mr J Goldman	
	Mr M Lobenstein	
	Mr B Roth	
	Mr M B Rothfeld	
	Mr N Bindinger	
	Mr V Brinner	
	Mr A Goldman	
	Mr C Goldman	
	Mr B Goldstein	
	Mr R Grussgott	
	Mr M Just	
	Mr A Klein	
	Mr J Muller	
	Mr D J A Ost	
	Mr A Rand	
	Mr S Rand	
	Mr Z Roth	
	Mr A Schreiber	
	Mr S Seidenfeld	
	Mr M Steren	
	Mr B Stern	
	Mr C Pinter	(Appointed 22 July 2020)
<b>Charity number</b>	1158987	
<b>Company number</b>	08341721	
<b>Registered office</b>	325-327 Oldfield Lane North Greenford Middlesex UB6 0FX	
<b>Auditor</b>	Landau Morley LLP 325-327 Oldfield Lane North Greenford Middlesex UB6 0FX	

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# THE UNION OF ORTHODOX HEBREW CONGREGATIONS

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# THE UNION OF ORTHODOX HEBREW CONGREGATIONS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### *FOR THE YEAR ENDED 31 DECEMBER 2020*

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The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

#### **Objectives and activities**

The objects of the charity, as detailed in the Memorandum and Articles of Association, are to advance the orthodox Jewish faith in Great Britain, to establish and support such institutions as will support this object and to advance such other purposes as are recognised as charitable, as the trustees shall determine.

The trustees propose that the charity will achieve these objectives through the promotion of the Jewish religion, the provision of facilities to enable Jewish members of the public to practice the Jewish religion and to enable them to observe the Orthodox Jewish religious dietary laws relating to kosher food.

The charity operates through a Head Office in London.

The Union of Orthodox Hebrew Congregations provides a wide range of facilities for the Orthodox Jewish community in London and the United Kingdom.

These facilities include the provision of facilities and advice relating to external affairs, housing, education and Union membership (Confederacy Services), the provision of publications giving information and advice on matters of Kashrus and other religious facilities ("Hakohol"), general public relations, Beis Horoah and Arbitration services (Information and Advice Services) and the provision of facilities and advice relating to Chinuch Line, the Family Help Line, Social Services, Simchas Nissuin, Reach, Kollel Baalei, Beis Horoah, Beis Hatalmud and Kimcha Depiska (Welfare Services).

The charity provides 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 and controls religious aspects of marriage, divorce and death.

The trustees confirm that they have complied with the duty in section 2 (1) (b) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

All of the activities that are undertaken by the charity are for the advancement of its charitable purposes and are outlined above.

The majority of the charity's work is undertaken by paid employees. Occasional voluntary assistance is provided by the trustees.

# THE UNION OF ORTHODOX HEBREW CONGREGATIONS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

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#### **Achievements and performance**

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.

Weekly sessions of the Rabbinate of the Union deal with a wide range of matters arising within the communities under its authority.

The charity has continued its Shemos project in the London area – where disused Jewish texts are collected and disposed of in a dignified manner.

The Union of Orthodox Hebrew Congregations has donated significant sums for the running, renovation and building of Mikva'os in North London and in 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 United Kingdom.

The Union of Orthodox Hebrew Congregations has continued its support for TAG, a body that helps to mitigate the threats that unfiltered or unmonitored internet access can pose to children and young adults.

#### **Financial review**

The results for the year show that there was net expenditure of £445,817 (2019: £304,806 income). The total income for the year was £1,447,816 (2019: £1,786,919).

The charity has been able to achieve its objectives as reserves have been maintained to enable it to do so. The trustees have continued the policy of making grants to local charitable organisations and will pursue this policy in the future.

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.

At 31st December 2020, the free unrestricted reserves amounted to £2,082,018 (2019: £2,527,835).

The trustees' investment policies are governed by the company's Memorandum and Articles of Association, which permits the trustees to invest in such assets as they see fit.

The trustees have examined the major strategic business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be made so that necessary steps can be taken to lessen these risks.

Risks are 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 assessments have been identified by the 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.

The charity plans to continue its activities as outlined above in forthcoming years subject to satisfactory funding arrangements. The trustees 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

# THE UNION OF ORTHODOX HEBREW CONGREGATIONS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

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#### Structure, governance and management

The Union of Orthodox Hebrew Congregations is a limited company having no share capital and is limited by guarantee, incorporated on 27th April 2015. The governing document is the company's Memorandum and Articles of Association dated 27th April 2015.

The Union was registered as a charitable organisation with the Charity Commission on 27th October 2014.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S S Sinitsky	
Mr B S E Freshwater	
Mr D Frand	(Resigned 22 July 2020)
Mr J Baumgarten	
Mr M T Bibelman	
Mr J Goldman	
Mr M Lobenstein	
Mr B Roth	
Mr M B Rothfeld	
Mr N Bindinger	
Mr V Brinner	
Mr A Goldman	
Mr C Goldman	
Mr B Goldstein	
Mr R Grussgott	
Mr M Just	
Mr A Klein	
Mr J Muller	
Mr D J A Ost	
Mr A Rand	
Mr S Rand	
Mr Z Roth	
Mr A Schreiber	
Mr S Seidenfeld	
Mr M Steren	
Mr B Stern	
Mr C Pinter	(Appointed 22 July 2020)
Rabbi A M Pinter	(Resigned 13 April 2020)
Mr B C Gordon	(Resigned 10 September 2020)

The Trustees regret to report the passing of two of the Charity's Trustees - Rabbi A M Pinter and Mr B C Gordon.

Trustees are elected for terms of three years and are eligible for re-appointment, without restriction, for further terms of office. The Trustees in office during the period are disclosed on the legal and administration information sheet on the second page of these financial statements.

Every member of the Board of Trustees undertakes to contribute an amount not exceeding one pound in the event of winding up the company whilst they are a member of the Board or within one year after their membership ceases.

The day to day running of the office is the responsibility of the trustees as well as the provision of professional input into the charity's activities and strategic development. The Trustees meet regularly to review the finances of the Trust and to approve donations. Professional advice and assistance is sought when deemed necessary.

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# THE UNION OF ORTHODOX HEBREW CONGREGATIONS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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New trustees are invited at the suggestion of existing trustees, and are inducted and trained so that they fully understand the aims, objectives and the workings of the charity. New trustees are briefed on their legal obligations under charity law, the committee and decision making processes, the objectives and the financial performance of the charity

Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

### **Statement of trustees' responsibilities**

The trustees, who are also the directors of The Union of Orthodox Hebrew Congregations for the purpose of company law, 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).

Company Law 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, including the income and expenditure, of the charitable company for that year.

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 judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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 Companies Act 2006. 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 has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

### **Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

**Mr S S Sinitsky**

Trustee

Dated: 27 October 2021

# THE UNION OF ORTHODOX HEBREW CONGREGATIONS

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF THE UNION OF ORTHODOX HEBREW CONGREGATIONS

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#### Opinion

We have audited the financial statements of The Union of Orthodox Hebrew Congregations (the 'charity') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.



# THE UNION OF ORTHODOX HEBREW CONGREGATIONS

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF THE 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 in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, 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 trustees 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 trustees are responsible for assessing the charity'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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 auditor's 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations - this responsibility lies with management with the oversight of the directors.

The extent to which our procedures can detect irregularities, including fraud, is detailed below.

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with management (as required by auditing standards).
- We had regard to laws and regulations in areas that directly affect the financial statements including financial reporting and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

# THE UNION OF ORTHODOX HEBREW CONGREGATIONS

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF THE UNION OF ORTHODOX HEBREW CONGREGATIONS

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- Except for any known or possible non-compliance, and as required by auditing standards, our work in respect of these included enquiry of management about company's policies, procedures, and related controls regarding compliance with laws and regulations and if there are any known instances of non-compliance.
- We tested the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.
- We performed analytical procedures to identify any unusual or unexpected relationships.
- We examined supporting documents for all material balances, transactions and disclosures.
- We evaluated the selection and application of accounting policies related to subjective measurements and complex transactions.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The potential effects of inherent limitations are particularly significant in the case of misstatement resulting from fraud because fraud may involve sophisticated and carefully organized schemes designed to conceal it, including deliberate failure to record transactions, collusion or intentional misrepresentations being made to us.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Berish Hoffman ACA (Senior Statutory Auditor)**  
**for and on behalf of Landau Morley LLP**

29 October 2021

**Chartered Accountants**  
**Statutory Auditor**

325-327 Oldfield Lane North  
Greenford  
Middlesex  
UB6 0FX

Landau Morley LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

# THE UNION OF ORTHODOX HEBREW CONGREGATIONS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
<b><u>Income from:</u></b>					
Donations and legacies	3	1,239,424	1,585,407	14,495	1,599,902
Charitable activities	4	191,034	175,984	-	175,984
Investments	5	17,358	11,033	-	11,033
<b>Total income</b>		<u>1,447,816</u>	<u>1,772,424</u>	<u>14,495</u>	<u>1,786,919</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	7	<u>1,893,633</u>	<u>1,467,618</u>	<u>14,495</u>	<u>1,482,113</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(445,817)	304,806	-	304,806
Fund balances at 1 January 2020		<u>2,527,835</u>	<u>2,223,029</u>	<u>-</u>	<u>2,223,029</u>
<b>Fund balances at 31 December 2020</b>		<u><u>2,082,018</u></u>	<u><u>2,527,835</u></u>	<u><u>-</u></u>	<u><u>2,527,835</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# THE UNION OF ORTHODOX HEBREW CONGREGATIONS

## BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	11		1,281		1,708
<b>Current assets</b>					
Debtors	12	955,438		941,790	
Cash at bank and in hand		1,257,567		1,651,113	
		<u>2,213,005</u>		<u>2,592,903</u>	
<b>Creditors: amounts falling due within one year</b>	13	(132,268)		(66,776)	
Net current assets			2,080,737		2,526,127
<b>Total assets less current liabilities</b>			<u>2,082,018</u>		<u>2,527,835</u>
<b>Income funds</b>					
<u>Unrestricted funds</u>					
General funds	14	2,082,018		2,527,835	
			<u>2,082,018</u>		<u>2,527,835</u>
			<u>2,082,018</u>		<u>2,527,835</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27 October 2021

Mr S S Sinitsky  
Trustee

Company Registration No. 08341721

# THE UNION OF ORTHODOX HEBREW CONGREGATIONS

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	17		(410,904)		63,853
<b>Investing activities</b>					
Proceeds on disposal of tangible fixed assets		-		949	
Investment income received		17,358		11,033	
<b>Net cash generated from investing activities</b>			17,358		11,982
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(393,546)		75,835
Cash and cash equivalents at beginning of year			1,651,113		1,575,278
<b>Cash and cash equivalents at end of year</b>			1,257,567		1,651,113

# THE UNION OF ORTHODOX HEBREW CONGREGATIONS

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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### **1 Accounting policies**

#### **Charity information**

The Union of Orthodox Hebrew Congregations is a private company limited by guarantee incorporated in England and Wales. The registered office is 325-327 Oldfield Lane North, Greenford, Middlesex, UB6 0FX.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds 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.

#### **1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

# THE UNION OF ORTHODOX HEBREW CONGREGATIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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### **1 Accounting policies**

**(Continued)**

#### **1.5 Resources expended**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is inclusive of irrecoverable VAT.

#### **1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor vehicles	25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### **1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### **1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# THE UNION OF ORTHODOX HEBREW CONGREGATIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2020	2019	2019	2019
	£	£	£	£
Donations and gifts	1,239,424	1,585,407	-	1,585,407
Grants	-	-	14,495	14,495
	<u>1,239,424</u>	<u>1,585,407</u>	<u>14,495</u>	<u>1,599,902</u>



# THE UNION OF ORTHODOX HEBREW CONGREGATIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 4 Charitable activities

	Unrestricted 2020 £	Unrestricted 2019 £
Matzos sales	38,426	41,477
Publications income	31,129	28,880
Membership fees	81,038	51,957
Shaimos	3,152	5,728
DBS	15,538	22,824
Dinei Torah	21,751	25,118
	<u>191,034</u>	<u>175,984</u>

### 5 Investments

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Bank interest receivable	<u>17,358</u>	<u>11,033</u>

# THE UNION OF ORTHODOX HEBREW CONGREGATIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 6 Charitable activities

	2020 £	2019 £
Staff costs	331,593	341,239
Depreciation and impairment	427	570
Publications, printing and brochures	45,049	30,676
Union projects	14,730	23,889
Shaimos	33,015	28,985
Burial Society	34,884	14,219
Shechita levy	11,000	24,583
Matzos purchases	32,626	31,458
DBS	9,451	13,214
Net loss on disposal of tangible assets	-	949
	<u>512,775</u>	<u>509,782</u>
Grant funding of activities (see note 7)	1,299,405	910,230
Share of support costs (see note 8)	38,672	40,844
Share of governance costs (see note 8)	42,781	21,257
	<u>1,893,633</u>	<u>1,482,113</u>
<b>Analysis by fund</b>		
Unrestricted funds	1,893,633	
	<u>1,893,633</u>	
<b>For the year ended 31 December 2019</b>		
Unrestricted funds		1,467,618
Restricted funds		14,495
		<u>1,482,113</u>

# THE UNION OF ORTHODOX HEBREW CONGREGATIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2020**

### 7 Grants payable

	2020	2019
Grants to institutions:		
Aniyei Haolam Trust	30,000	-
AYBS	40,000	5,000
Beis Brucha	-	70,240
Beis Ahron Trust	9,500	9,630
Beis Chinuch Lebonos	-	32,800
Care All Limited	85,000	5,000
Chasdei Aharon Limited	20,000	-
Chasdei Dov Trust	27,000	-
Chasdei Shalom	-	25,000
Chevrass Mo'oz Ladol	10,000	-
CMZ Trust	37,900	264,000
Craven Walk Beth Hamedrash Trust	10,000	-
EDUPOOR LIMITED	85,000	7,000
Ezer Vehatzula	-	97,000
Ezer Wiznitz Foundation	-	15,000
Ezer Mikoidesh	10,000	-
Friends of Wiznitz	-	20,000
Friends of Eidah Chareidis Orthodox Council of Jerusalem	15,000	-
Friends of Yeshivas Daas Sholem Shotz	45,000	-
UOHC Foundation Limited	300,000	-
Hadras Kodesh Trust	-	45,000
Inspirations	-	10,000
Interlink	9,600	800
Kehal Chasidei Wiznitz Ltd	-	33,600
Keren Chochmas Shloma Trust	25,000	-
Keren Hatzolas Doros	20,000	25,000
Kids Care London	15,000	-
Kollel Shomre Hachomos	12,000	7,200
Kollel Viznitz London	40,000	-
Mercas Chasidei Wiznitz Trust	30,000	-
Mifal Hachessed Vehatzodokoh	-	30,000
Mifal Tzedukas	-	10,000
Mutual Trust	24,000	14,400
Rise And Shine	36,500	-
Satmar Kolel	10,000	-
Shir Chesed Beis Yisroel	10,000	10,000
Shaarei Orah Ltd	9,360	7,640
Sharei Chesed	-	15,000
Start Upright	40,000	3,000
Support The Charity Worker	87,000	-
Trenhill Ltd	7,000	15,371
Tchabe Kollel	39,000	25,000
UTA	10,200	9,600
Vishnitz Girls School Limited	63,000	-
Viznitz Institutions Trust	38,000	-
The Woodstock Mikva	10,000	5,000
Other < £7,500	30,050	66,949
	<b>1,290,110</b>	<b>884,230</b>

# THE UNION OF ORTHODOX HEBREW CONGREGATIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 7 Grants payable (Continued)

Grants to individuals	9,295	26,000
	<u>1,299,405</u>	<u>910,230</u>

Institutional grants are made to institutions which share the same objectives and ethos as the Charity and contribute to further communal development.

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

#### 8 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Premises costs	15,381	-	15,381	8,597	-	8,597
Insurance	9,328	-	9,328	7,818	-	7,818
Legal and professional	-	34,838	34,838	-	13,101	13,101
Bank charges	1,167	-	1,167	1,502	-	1,502
Motor and travel	-	-	-	2,540	-	2,540
Sundry Expenses	6,750	-	6,750	3,706	-	3,706
Postage and Stationery	6,046	-	6,046	2,186	-	2,186
Security cost	-	-	-	14,495	-	14,495
Audit and accountancy fees	-	7,943	7,943	-	8,156	8,156
	<u>38,672</u>	<u>42,781</u>	<u>81,453</u>	<u>40,844</u>	<u>21,257</u>	<u>62,101</u>
Analysed between Charitable activities	<u>38,672</u>	<u>42,781</u>	<u>81,453</u>	<u>40,844</u>	<u>21,257</u>	<u>62,101</u>

#### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or reimbursed expenses from the charity during the year.

#### 10 Employees

The average monthly number of employees during the year was:

2020 Number	2019 Number
<u>23</u>	<u>24</u>

# THE UNION OF ORTHODOX HEBREW CONGREGATIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 10 Employees (Continued)

Employment costs	2020 £	2019 £
Wages and salaries	308,185	319,669
Social security costs	21,120	18,887
Other pension costs	2,288	2,683
	<u>331,593</u>	<u>341,239</u>

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

### 11 Tangible fixed assets

	Motor vehicles £
<b>Cost</b>	
At 1 January 2020	5,400
At 31 December 2020	<u>5,400</u>
<b>Depreciation and impairment</b>	
At 1 January 2020	3,692
Depreciation charged in the year	427
At 31 December 2020	<u>4,119</u>
<b>Carrying amount</b>	
At 31 December 2020	<u>1,281</u>
At 31 December 2019	<u>1,708</u>

### 12 Debtors

	2020 £	2019 £
<b>Amounts falling due within one year:</b>		
Other debtors	910,139	940,340
Prepayments and accrued income	45,299	1,450
	<u>955,438</u>	<u>941,790</u>

# THE UNION OF ORTHODOX HEBREW CONGREGATIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 13 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	4,787	4,113
Trade creditors	18,583	15,455
Other creditors	72,195	39,708
Accruals and deferred income	36,703	7,500
	<u>132,268</u>	<u>66,776</u>

#### 14 Unrestricted funds

	Balance at 1 January 2020 £	Movement in funds Income Expenditure		Balance at 31 December 2020 £
		£	£	
Unrestricted funds	2,527,835	1,447,816	(1,893,633)	2,082,018
	<u>2,527,835</u>	<u>1,447,816</u>	<u>(1,893,633)</u>	<u>2,082,018</u>

#### 15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2020 are represented by:			
Tangible assets	1,281	-	1,281
Current assets/(liabilities)	2,080,737	-	2,080,737
	<u>2,082,018</u>	<u>-</u>	<u>2,082,018</u>

# THE UNION OF ORTHODOX HEBREW CONGREGATIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 16 Related party transactions

During the year the charity received donations of £674,000 (2019: £400,000) from Kedassia Supervision Limited, a company with a common trustee. At the year end £181,759 (2019: £210,466) was due from Kedassia Supervision Limited.

At the year end £680,411 (2019: £680,411) was due from K Poultry Limited, a subsidiary undertaking of UOHC Foundation Limited, a charitable company with common trustees. During the year the charity received donations of £80,000 (2019: £90,000) from K Poultry Limited.

During the year the charity received donations of £60,000 (2019: £85,000) from K Products (London) Limited, a subsidiary undertaking of UOHC Foundation Limited, a charitable company with common trustees. At the year end £46,395 (2019: £46,395) was due from K Products (London) Limited.

During the year the charity received donations of £170,140 (2019: £415,000) from UOHC Foundation, charity number 1057181, a charitable trust with a common trustee.

During the year the charity received donations of £Nil (2019: £3,500) from and paid donations of £7,000 (2019: £15,371) to Trenhill Limited, a charity with common trustees.

During the year, the charity received donations of £42,201 (2019: £34,900) from UOHC Properties Limited, a charitable company with a common trustee.

During the year, the charity received donations of £Nil (2019: £240,000) from UOHC Supervision Limited, a charitable company with common trustees.

During the year, donations of £Nil (2019: £70,240) were paid to Beis Brucha Limited, charity number 1131109, a charitable company with common trustees.

During the year, donations of £10,200 (2019: £9,600) were paid to United Talmudical Associates Limited, charity number 291834, a charitable company with common trustees.

During the year, donations of £300,000 (2019: £Nil) were paid to UOHC Foundation Limited, charity number 1164377, a charitable company with common trustees.

17 Cash generated from operations	2020 £	2019 £
(Deficit)/surplus for the year	(445,817)	304,806
Adjustments for:		
Investment income recognised in statement of financial activities	(17,358)	(11,033)
Depreciation and impairment of tangible fixed assets	427	570
Movements in working capital:		
(Increase)/decrease in debtors	(13,648)	19,207
Increase/(decrease) in creditors	65,492	(249,697)
<b>Cash (absorbed by)/generated from operations</b>	<b>(410,904)</b>	<b>63,853</b>
18 Analysis of changes in net funds		
The charity had no debt during the year.		