

Charity registration number 1158987

Company registration number 08341721 (England and Wales)

THE UNION OF ORTHODOX HEBREW CONGREGATIONS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

THE UNION OF ORTHODOX HEBREW CONGREGATIONS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

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

Charity number

1158987

Company number

08341721

Registered office

325-327 Oldfield Lane North
Greenford
Middlesex
UB6 0FX

Auditor

Landau Morley LLP
325-327 Oldfield Lane North
Greenford
Middlesex
UB6 0FX

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 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

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, Public Benefit: Running a Charity (PB2).

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 2021*

Achievements and performance

During the year, the charity has provided support to UOHC Foundation Limited to assist with the purchase of the minority shareholding in its subsidiary undertaking, K Poultry Limited.

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

The charity has continued its Shaimos 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 £1,154,105 (2020: £445,817). The total income for the year was £1,374,538 (2020: £1,447,816).

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 2021, the free unrestricted reserves amounted to £926,951 (2020: £2,080,737).

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 2021*

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 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

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.

THE UNION OF ORTHODOX HEBREW CONGREGATIONS

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

FOR THE YEAR ENDED 31 DECEMBER 2021

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: 28 October 2022

THE UNION OF ORTHODOX HEBREW CONGREGATIONS

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE UNION OF ORTHODOX HEBREW CONGREGATIONS

Opinion

We have audited the financial statements of The Union of Orthodox Hebrew Congregations (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and 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 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 December 2021 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.

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.

THE UNION OF ORTHODOX HEBREW CONGREGATIONS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE UNION OF ORTHODOX HEBREW CONGREGATIONS

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

- 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Landau Morley LLP

30 October 2022

**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 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 2021

		Unrestricted funds 2021 £	Unrestricted funds 2020 £
	Notes		
<u>Income from:</u>			
Donations and legacies	3	1,203,677	1,239,424
Charitable activities	4	165,939	191,034
Investments	5	4,922	17,358
Total income		<u>1,374,538</u>	<u>1,447,816</u>
<u>Expenditure on:</u>			
Charitable activities	6	<u>2,528,643</u>	<u>1,893,633</u>
Net expenditure for the year/ Net movement in funds		(1,154,105)	(445,817)
Fund balances at 1 January 2021		<u>2,082,017</u>	<u>2,527,835</u>
Fund balances at 31 December 2021		<u><u>927,912</u></u>	<u><u>2,082,018</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 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		961		1,281
Current assets					
Debtors	12	926,803		955,438	
Cash at bank and in hand		196,403		1,257,567	
		<u>1,123,206</u>		<u>2,213,005</u>	
Creditors: amounts falling due within one year	13	<u>(196,255)</u>		<u>(132,268)</u>	
Net current assets			926,951		2,080,737
Total assets less current liabilities			<u>927,912</u>		<u>2,082,018</u>
Income funds					
Unrestricted funds			927,912		2,082,018
			<u>927,912</u>		<u>2,082,018</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 2021, 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.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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 28 October 2022

Mr S S Sinitsky
Trustee

Company registration number 08341721

THE UNION OF ORTHODOX HEBREW CONGREGATIONS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash absorbed by operations	16	(1,066,086)		(410,904)	
Investing activities					
Investment income received		4,922		17,358	
Net cash generated from investing activities			4,922		17,358
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents		(1,061,164)		(393,546)	
Cash and cash equivalents at beginning of year		1,257,567		1,651,113	
Cash and cash equivalents at end of year		196,403		1,257,567	

THE UNION OF ORTHODOX HEBREW CONGREGATIONS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021

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 the statement of financial activities.

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 2021

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
	2021	2020
	£	£
Donations and gifts	1,203,677	1,239,424

THE UNION OF ORTHODOX HEBREW CONGREGATIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities

	Unrestricted 2021 £	Unrestricted 2020 £
Matzos sales	35,028	38,426
Publications income	28,927	31,129
Membership fees	66,828	81,038
Shaimos	7,482	3,152
DBS	12,729	15,538
Dinei Torah	14,945	21,751
	<u>165,939</u>	<u>191,034</u>

5 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Bank interest receivable	<u>4,922</u>	<u>17,358</u>

THE UNION OF ORTHODOX HEBREW CONGREGATIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

6 Charitable activities

	2021 £	2020 £
Staff costs	397,676	331,593
Depreciation and impairment	320	427
Publications, printing and brochures	50,075	45,049
Union projects	19,604	14,730
Shaimos	29,269	33,015
Burial Society	20,923	34,884
Shechita levy	10,000	11,000
Matzos purchases	48,569	32,626
DBS	8,560	9,451
	<u>584,996</u>	<u>512,775</u>
Grant funding of activities (see note 7)	1,896,643	1,299,405
Share of support costs (see note 8)	24,930	38,672
Share of governance costs (see note 8)	22,074	42,781
	<u>2,528,643</u>	<u>1,893,633</u>
Analysis by fund		
Unrestricted funds	<u>2,528,643</u>	
	<u>2,528,643</u>	
For the year ended 31 December 2020		
Unrestricted funds		<u>1,893,633</u>
		<u>1,893,633</u>

THE UNION OF ORTHODOX HEBREW CONGREGATIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Grants payable

	2021 £	2020 £
Grants to institutions:		
Aniyei Haolam Trust	36,000	30,000
AYBS		40,000
Beis Brucha	83,100	-
Beis Ahron Trust Limited		9,500
Ben Amram Charitable Trust	13,000	-
Binyen Torah Ltd	15,000	
Care All Limited	-	85,000
Chasdei Aharon Limited	-	20,000
Chasdei Dov Trust	36,000	27,000
Chevrass Mo'oz Ladol	-	10,000
CMZ Trust	-	37,900
Craven Walk Beth Hamedrash Trust	-	10,000
Edupoor Limited	25,000	85,000
Ezer Mikoidesh	-	10,000
Friends of Eidah Chareidis Orthodox Council of Jerusalem	8,000	15,000
Friends of Yeshivas Daas Sholem Shotz	-	45,000
UOHC Foundation Limited	1,310,000	300,000
UOHC Supervision Limited	65,000	-
Interlink	12,000	9,600
Kolel BYS Shlome Aryeh Trust	10,000	-
Kollel Torah Veyirah Ltd	15,000	-
Kollel Vayoel Moshe	7,800	-
Keren Chochmas Shloma Trust	-	25,000
Keren Hatzolas Doros	-	20,000
Kids Care London	-	15,000
Kollel Shomre Hachomos	-	12,000
Kupath Gemach Chaim Bechesed Viznitz Trust	18,000	-
Kollel Viznitz London	-	40,000
Mercas Chasidei Wiznitz Trust	-	30,000
Machsikei Yeshive	15,000	-
Mutual Trust	40,800	24,000
Rise And Shine	-	36,500
Satmar Kolel	12,000	10,000
Shir Chesed Beis Yisroel	-	10,000
Shaarei Orah Ltd	10,800	9,360
Start Upright	12,000	40,000
Support The Charity Worker	18,000	87,000
Trenhill Ltd	17,000	7,000
Tchabe Kollel Limited	23,000	39,000
The Rehabilitation Trust	18,000	-
UTA	-	10,200
Vishnitz Girls School Limited	18,000	63,000
Viznitz Institutions Trust	-	38,000
The Woodstock Mikva	-	10,000
Other < £7,500	50,350	30,050
	<u>1,888,850</u>	<u>1,290,110</u>

THE UNION OF ORTHODOX HEBREW CONGREGATIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Grants payable

(Continued)

Grants to individuals	7,793	9,295
	<u>1,896,643</u>	<u>1,299,405</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 £	2021 Support costs £	Governance costs £	2020 £
Premises costs	14,578	-	14,578	15,381	15,381
Insurance	8,810	-	8,810	9,328	9,328
Legal and professional	-	14,073	14,073	-	34,838
Bank charges	482	-	482	1,167	1,167
Sundry Expenses	-	-	-	6,750	6,750
Postage and Stationery	1,060	-	1,060	6,046	6,046
Audit and accountancy fees	-	8,001	8,001	-	7,943
	<u>24,930</u>	<u>22,074</u>	<u>47,004</u>	<u>38,672</u>	<u>81,453</u>
Analysed between Charitable activities	<u>24,930</u>	<u>22,074</u>	<u>47,004</u>	<u>38,672</u>	<u>81,453</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:

2021 Number	2020 Number
<u>23</u>	<u>23</u>

THE UNION OF ORTHODOX HEBREW CONGREGATIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

10 Employees

(Continued)

Employment costs	2021 £	2020 £
Wages and salaries	370,357	308,185
Social security costs	25,492	21,120
Other pension costs	1,827	2,288
	<u>397,676</u>	<u>331,593</u>

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

11 Tangible fixed assets

Motor vehicles
£

Cost	
At 1 January 2021	5,400
At 31 December 2021	<u>5,400</u>
Depreciation and impairment	
At 1 January 2021	4,119
Depreciation charged in the year	320
At 31 December 2021	<u>4,439</u>
Carrying amount	
At 31 December 2021	<u>961</u>
At 31 December 2020	<u>1,281</u>

12 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	38,748	-
Other debtors	882,617	910,139
Prepayments and accrued income	5,438	45,299
	<u>926,803</u>	<u>955,438</u>

THE UNION OF ORTHODOX HEBREW CONGREGATIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	6,341	4,787
Trade creditors	16,826	18,583
Other creditors	133,632	72,195
Accruals and deferred income	39,456	36,703
	<u>196,255</u>	<u>132,268</u>

14 Analysis of net assets between funds

	Total £
Fund balances at 31 December 2021 are represented by:	
Tangible assets	961
Current assets/(liabilities)	<u>926,951</u>
	<u>927,912</u>

THE UNION OF ORTHODOX HEBREW CONGREGATIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

15 Related party transactions

During the year the charity received donations of £305,000 (2020: £674,000) from Kedassia Supervision Limited, a company with a common trustee. At the year end £153,031 (2020: £181,759) was due from Kedassia Supervision Limited.

At the year end £680,411 (2020: £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 £2,000 (2020: £80,000) from K Poultry Limited.

During the year the charity received donations of £261,000 (2020: £60,000) from K Products (London) Limited, a subsidiary undertaking of UOHC Foundation Limited, a charitable company with common trustees. At the year end £46,395 (2020: £46,395) was due from K Products (London) Limited.

During the year the charity received donations of £204,000 (2020: £170,140) from UOHC Foundation Limited, a charitable company with common trustees.

During the year the charity paid donations of £17,000 (2020: £7,000) to Trenhill Limited, a charity with common trustees.

During the year, the charity received donations of £40,712 (2020: £42,201) from UOHC Properties Limited, a charitable company with a common trustee.

During the year, the charity received donations of £200,000 (2020: £Nil) from UOHC Supervision Limited, a charitable company with common trustees.

During the year, donations of £Nil (2020: £Nil) were paid to Beis Brucha Limited, charity number 1131109, a charitable company with common trustees.

During the year, donations of £Nil (2020: £10,200) were paid to United Talmudical Associates Limited, charity number 291834, a charitable company with common trustees.

During the year, donations of £1,310,000 (2020: £300,000) were paid to UOHC Foundation Limited, charity number 1164377, a charitable company with common trustees.

16 Cash generated from operations	2021 £	2020 £
Deficit for the year	(1,154,106)	(445,817)
Adjustments for:		
Investment income recognised in statement of financial activities	(4,922)	(17,358)
Depreciation and impairment of tangible fixed assets	320	427
Movements in working capital:		
Decrease/(increase) in debtors	28,635	(13,648)
Increase in creditors	63,987	65,492
Cash absorbed by operations	(1,066,086)	(410,904)

THE UNION OF ORTHODOX HEBREW CONGREGATIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

17 Analysis of changes in net funds

The charity had no debt during the year.