

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 2018

THE UNION OF ORTHODOX HEBREW CONGREGATIONS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S S Sinitsky Mr B S E Freshwater Mr D Frand Mr J Baumgarten Mr M T Bibelman Mr J Goldman Mr A Heilpern Mr H Konig Mr M Lobenstein Dr P Mett Rabbi A M Pinter Mr B Roth Mr M B Rothfeld
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 2018

The trustees present their report and financial statements for the year ended 31 December 2018.

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 Rabbinat 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 Rabbinat of the Union of Orthodox Hebrew Congregations. The Rabbinat 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 2018

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 income of £374,975 (2017: £652,758). The total income for the year was £1,877,330 (2017: £2,095,255).

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 2018, the free unrestricted reserves amounted to £2,219,802 (2017: £1,839,895).

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 2018

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
Mr J Baumgarten
Mr M T Bibelman
Mr J Goldman
Mr A Heilpern
Mr H Konig
Mr M Lobenstein
Dr P Mett
Rabbi A M Pinter
Mr B Roth
Mr M B Rothfeld

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.

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.

THE UNION OF ORTHODOX HEBREW CONGREGATIONS

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

FOR THE YEAR ENDED 31 DECEMBER 2018

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.

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

Mr S S Sinitsky

Trustee

Dated: 24 September 2019

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 2018 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of 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 2018 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

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 trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity'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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and 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.

THE UNION OF ORTHODOX HEBREW CONGREGATIONS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE UNION OF ORTHODOX HEBREW CONGREGATIONS

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://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.

Landau Morley LLP
Chartered Accountants
Statutory Auditor

26 September 2019

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 2018

		Unrestricted funds 2018 £	Restricted funds 2018 £	Total 2018 £	Unrestricted funds 2017 £	Restricted funds 2017 £	Total 2017 £
	Notes						
Income from:							
Donations and legacies	3	1,670,783	28,700	1,699,483	1,897,535	29,282	1,926,817
Charitable activities	4	170,977	-	170,977	163,558	-	163,558
Investments	5	6,870	-	6,870	4,880	-	4,880
Total income		1,848,630	28,700	1,877,330	2,065,973	29,282	2,095,255
Expenditure on:							
Charitable activities	6	1,473,655	28,700	1,502,355	1,413,215	29,282	1,442,497
Net income for the year/ Net movement in funds		374,975	-	374,975	652,758	-	652,758
Fund balances at 1 January 2018		1,848,054	-	1,848,054	1,195,296	-	1,195,296
Fund balances at 31 December 2018		2,223,029	-	2,223,029	1,848,054	-	1,848,054

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 2018

	Notes	2018 £	£	2017 £	£
Fixed assets					
Tangible assets	11		3,227		8,159
Current assets					
Debtors	12	960,997		1,188,193	
Cash at bank and in hand		1,575,278		847,366	
		<u>2,536,275</u>		<u>2,035,559</u>	
Creditors: amounts falling due within one year	13	<u>(316,473)</u>		<u>(195,664)</u>	
Net current assets			2,219,802		1,839,895
Total assets less current liabilities			<u>2,223,029</u>		<u>1,848,054</u>
Income funds					
<u>Unrestricted funds</u>					
General funds	14	<u>2,223,029</u>		<u>1,848,054</u>	
			<u>2,223,029</u>		<u>1,848,054</u>
			<u>2,223,029</u>		<u>1,848,054</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 2018, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 24 September 2019

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 2018

	Notes	2018 £	£	2017 £	£
Cash flows from operating activities					
Cash generated from operations	18		717,186		65,830
Investing activities					
Proceeds on disposal of tangible fixed assets		3,856		-	
Interest received		6,870		4,880	
Net cash generated from investing activities			10,726		4,880
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			727,912		70,710
Cash and cash equivalents at beginning of year			847,366		776,656
Cash and cash equivalents at end of year			1,575,278		847,366

THE UNION OF ORTHODOX HEBREW CONGREGATIONS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

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 unless the funds have been designated for other purposes.

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 2018

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).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

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 2018

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	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2018	2018	2018	2017	2017	2017
	£	£	£	£	£	£
Donations and gifts	1,670,783	-	1,670,783	1,894,954	-	1,894,954
Grants	-	28,700	28,700	2,581	29,282	31,863
	<u>1,670,783</u>	<u>28,700</u>	<u>1,699,483</u>	<u>1,897,535</u>	<u>29,282</u>	<u>1,926,817</u>

THE UNION OF ORTHODOX HEBREW CONGREGATIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

4 Charitable activities

	Unrestricted 2018 £	Unrestricted 2017 £
Matzos sales	43,133	46,451
Publications income	26,766	18,199
Membership fees	58,745	45,704
Shaimos	3,305	2,384
DBS	24,658	50,820
Dinei Torah	14,370	-
	<u>170,977</u>	<u>163,558</u>

5 Investments

	Unrestricted funds 2018 £	Unrestricted funds 2017 £
Bank interest receivable	<u>6,870</u>	<u>4,880</u>

THE UNION OF ORTHODOX HEBREW CONGREGATIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

6 Charitable activities

	2018 £	2017 £
Staff costs	329,630	317,090
Depreciation and impairment	1,076	3,240
Publications, printing and brochures	53,230	50,801
Union projects	40,341	15,103
Shaimos	24,948	2,525
Burial Society	18,056	20,261
Shechita levy	10,208	22,917
Matzos purchases	34,747	37,580
DBS	15,652	35,136
Dinei Torah	-	47,872
Net loss on disposal of tangible assets	3,856	-
	<hr/> 531,744	<hr/> 552,525
Grant funding of activities (see note 7)	887,370	777,296
Share of support costs (see note 8)	52,971	92,669
Share of governance costs (see note 8)	30,270	20,007
	<hr/> 1,502,355	<hr/> 1,442,497
Analysis by fund		
Unrestricted funds	1,473,655	
Restricted funds	28,700	
	<hr/> 1,502,355	
For the year ended 31 December 2017		
Unrestricted funds		1,413,215
Restricted funds		29,282
		<hr/> 1,442,497

THE UNION OF ORTHODOX HEBREW CONGREGATIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

7 Grants payable

	2018 £	2017 £
Grants to institutions:		
AYBS	30,000	25,000
Beis Brucha	30,215	31,315
Beis Ahron Trust	10,550	10,800
Beis Chinuch Lebonos	5,250	2,000
CMZ Trust	410,000	245,000
Ezer Vehatzula	100,600	15,600
Hadras Kodesh Trust	-	5,000
Hatzolas Chasanim	11,000	28,000
Kehal Chasidei Wiznitz Ltd	32,500	32,500
Kollel Masmidim Trust	7,000	-
Kollel Shomre Hachomos	12,000	7,200
Lelov Charitable Trust	-	5,900
Mifal Tzedukas	15,000	8,000
Mutual Trust	24,000	19,200
Refeeah Trust	25,000	28,000
Trenhill Ltd	49,488	100,893
TAG	6,000	12,000
Tevini Ltd	5,000	-
UTA	33,600	115,000
Yesamach Levav	1,800	7,000
Other < £5,000	28,367	27,231
	<u>837,370</u>	<u>725,639</u>
Grants to individuals	50,000	51,657
	<u>887,370</u>	<u>777,296</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.

THE UNION OF ORTHODOX HEBREW CONGREGATIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

8 Support costs

	Support costs	Governance costs	2018	Support costs	Governance costs	2017
	£	£	£	£	£	£
Premises costs	4,944	-	4,944	7,398	-	7,398
Insurance	4,371	-	4,371	10,627	-	10,627
Legal and professional	-	23,000	23,000	-	18,355	18,355
Bank charges	1,379	-	1,379	1,424	-	1,424
Motor and travel	6,079	-	6,079	4,009	-	4,009
Sundry Expenses	1,474	-	1,474	(574)	-	(574)
Postage and Stationery	5,808	-	5,808	500	-	500
Security cost	28,916	-	28,916	29,978	-	29,978
Bad Debts	-	-	-	39,307	-	39,307
Audit and accountancy fees	-	7,270	7,270	-	1,652	1,652
	<u>52,971</u>	<u>30,270</u>	<u>83,241</u>	<u>92,669</u>	<u>20,007</u>	<u>112,676</u>
Analysed between						
Charitable activities	<u>52,971</u>	<u>30,270</u>	<u>83,241</u>	<u>92,669</u>	<u>20,007</u>	<u>112,676</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

Number of employees

The average monthly number of employees during the year was:

	2018 Number	2017 Number
	<u>22</u>	<u>21</u>
Employment costs	2018	2017
	£	£
Wages and salaries	307,359	295,598
Social security costs	19,876	19,992
Other pension costs	2,395	1,500
	<u>329,630</u>	<u>317,090</u>

THE UNION OF ORTHODOX HEBREW CONGREGATIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

11 Tangible fixed assets

	Motor vehicles £
Cost	
At 1 January 2018	15,199
Disposals	(7,549)
At 31 December 2018	7,650
Depreciation and impairment	
At 1 January 2018	7,040
Depreciation charged in the year	1,076
Eliminated in respect of disposals	(3,693)
At 31 December 2018	4,423
Carrying amount	
At 31 December 2018	3,227
At 31 December 2017	8,159

12 Debtors

	2018 £	2017 £
Amounts falling due within one year:		
Trade debtors	2,433	2,872
Other debtors	955,606	1,177,636
Prepayments and accrued income	2,958	7,685
	960,997	1,188,193

13 Creditors: amounts falling due within one year

	2018 £	2017 £
Other taxation and social security	4,933	4,785
Trade creditors	17,681	5,178
Other creditors	279,859	172,701
Accruals and deferred income	14,000	13,000
	316,473	195,664

THE UNION OF ORTHODOX HEBREW CONGREGATIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

14 Unrestricted funds

	Movement in funds		
	Balance at 1 January 2018	Income	Expenditure
	£	£	£
Unrestricted funds	1,848,054	1,877,330	(1,502,355)
	1,848,054	1,877,330	(1,502,355)

15 Restricted funds

The income funds of the charity include restricted funds comprising the following amounts received to be expensed on security costs:

	Movement in funds		
	Balance at 1 January 2018	Income	Expenditure
	£	£	£
Restricted funds	-	28,700	(28,700)

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2018 are represented by:			
Tangible assets	3,227	-	3,227
Current assets/(liabilities)	2,219,802	-	2,219,802
	2,223,029	-	2,223,029

THE UNION OF ORTHODOX HEBREW CONGREGATIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

17 Related party transactions

During the year the charity received donations of £110,000 (2017: £535,000) from Kedassia Supervision Limited, a company with a common trustee/director. At the year end £228,047 was due from Kedassia Supervision Limited (2017: - £450,830 due to Kedassia Supervision Limited).

During the year the charity received donations of £Nil (2017: £30,000) from K Poultry Limited, a subsidiary undertaking of UOHC Foundation Limited, a charitable company with common trustees. At the year end £680,411 (2017: £680,411) was due from K Poultry Limited.

During the year the charity received donations of £Nil (2017: £167,000) from K Products (London) Limited, a subsidiary undertaking of UOHC Foundation Limited, a charitable company with common trustees. At the year end £46,395 (2017: £Nil) was due from K Products (London) Limited.

During the year the charity received donations of £150,000 (2017: £640,000) from UOHC Foundation, charity number 1057181, a charitable trust with a common trustee.

At the year end £Nil (2017: £46,395) was due from Kedassia Products Limited, a subsidiary undertaking of UOHC Foundation.

During the year the charity received donations of £Nil (2017: £10,000) from and paid donations of £49,488 (2017: £100,893) to Trenhill Limited, a charity with common trustees.

During the year, the charity received donations of £20,881 (2017: £28,498) from UOHC Properties Limited, a charitable company with a common trustee.

During the year, the charity received donations of £975,000 (2017: £50,000) from UOHC Supervision Limited, a charitable company with common trustees.

18 Cash generated from operations	2018 £	2017 £
Surplus for the year	374,975	652,758
Adjustments for:		
Investment income recognised in statement of financial activities	(6,870)	(4,880)
Depreciation and impairment of tangible fixed assets	1,076	3,240
Movements in working capital:		
Decrease/(increase) in debtors	227,196	(393,480)
Increase/(decrease) in creditors	120,809	(191,808)
Cash generated from operations	717,186	65,830

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.