

# OHR YERUSHALAYIM SYNAGOGUE

England & Wales · Charity number 1078745

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1999-12-23

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Ohr Yerushalayim Synagogue  
470 Bury New Road  
Salford  
M7 4NU

**Phone** 01617929242

## Activities

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**Objects:** (1) TO PROMOTE AND ADVANCE THE JEWISH RELIGION AND ETHICS BY THE RUNNING OF PRAYER GROUPS ON A REGULAR BASIS(2) TO ARRANGE AND PROVIDE FOR THE HOLDING OF MEETINGS, LECTURES AND EXHIBITIONS FOR INFORMATION AND ADVANCEMENT OF THE JEWISH RELIGION(3) TO PROMOTE THE EDUCATION OF CHILDREN AND ADOLESCENTS IN JEWISH RELIGION AND ETHICS

**Activities:** The principal activities are running a synagogue, including Jewish social religious events for the members of the synagogue.

## Classification

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- **How:** Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

## Geography

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- Salford City

### Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-11-30 | £167,236 | £145,204    | -      | -         |
| 2023-11-30 | £155,777 | £114,915    | -      | -         |
| 2022-11-30 | £108,771 | £104,449    | -      | -         |
| 2021-11-30 | £93,959  | £96,391     | -      | -         |
| 2020-11-30 | £83,431  | £94,605     | -      | -         |

### Trustees

| Name          | Role | Appointed  |
|---------------|------|------------|
| Abraham Stern |      | 2022-12-01 |
| DOV BLACK     |      |            |
| JACK SALOMON  |      |            |

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# Accounts

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Charity registration number 1078745 (England and Wales)

**OHR YERUSHALAYIM SYNAGOGUE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2024**

# OHR YERUSHALAYIM SYNAGOGUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                                           |                                                                                                                  |
|-------------------------------------------|------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>                           | Dov Black<br>Jack Salomon<br>Abraham Stern                                                                       |
| <b>Charity number (England and Wales)</b> | 1078745                                                                                                          |
| <b>Principal address</b>                  | 470 Bury New Road<br>Salford<br>United Kingdom<br>M7 4NU                                                         |
| <b>Independent examiner</b>               | Lopian Gross Barnett & Co<br>1st Floor, Cloister House<br>Riverside<br>New Bailey Street<br>Manchester<br>M3 5FS |
| <b>Bankers</b>                            | HSBC (Manchester)<br>2 - 4 St Ann's Square<br>Manchester<br>M2 7HD                                               |

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# OHR YERUSHALAYIM SYNAGOGUE

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# OHR YERUSHALAYIM SYNAGOGUE

## TRUSTEES REPORT

### FOR THE YEAR ENDED 30 NOVEMBER 2024

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The trustees present their annual report and financial statements for the year ended 30 November 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Deed of Constitution dated 4 December 2012, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

#### **Objectives and activities**

The principal objectives of the charity are to promote and advance the Jewish religion and Jewish ethics by the running of prayer groups on a regular basis, to arrange and provide for the holding of meetings, lectures and exhibitions for information and advancement of the Jewish religion and to promote the education of children and adolescents in Jewish religion and ethics.

#### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

The principal activities during the year were the running of a synagogue, including Jewish social religious events for the members of the synagogue. The synagogue continued to thrive in the year, both in terms of growing membership and in the number of activities that take place.

#### **Financial review**

The synagogue's finances are managed by a dedicated treasurer who is duly overseen by the trustees.

During the year under review, as set out on the Statement of Financial Activities, the charity received income of £135,192 (2023 : £155,777) and rental income of £33,137 (2023 : £22,873) with £145,204 (2023 : £114,915) being expended in accordance with the objects of the charity. Reserves at the year end totalled £812,114 matched by the investment in the synagogue of £726,655 and cash of £85,459.

#### *Reserves policy*

It is the policy of the charity that unrestricted funds which are not required for the synagogue building and other assets should be maintained at a level which will ensure that, in the event of a significant drop in funding, the charity will be able to continue its current activities while consideration is given to ways in which additional funds may be raised.

#### *Major risks*

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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

The Ohr Yerushalayim Synagogue is a registered charity (no 1078745) and its address is as shown on the legal and administrative information.

The trustees of the charity who served during the year were as follows:

Dov Black

Jack Salomon

Abraham Stern

#### *Recruitment and appointment of trustees*

##### *Organisational structure*

The day to day administration of the charity is carried on by a five person Board of Management (known as the Executive Committee) comprising one trustee and four members of the synagogue elected by the membership.

# OHR YERUSHALAYIM SYNAGOGUE

## TRUSTEES REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 NOVEMBER 2024**

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Appointment of other trustees is at the discretion of the serving trustees.

All decisions made on behalf of the charity are made by the trustees.

The trustees report was approved by the Board of Trustees.



*D Black*

Signed on 30 September 2025 @ 10:56

Dov Black

**Trustee**



*Abraham Stern*

Signed on 30 September 2025 @ 11:35

Abraham Stern

**Trustee**

Date: .....

# OHR YERUSHALAYIM SYNAGOGUE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF OHR YERUSHALAYIM SYNAGOGUE

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I report to the trustees on my examination of the financial statements of Ohr Yerushalayim Synagogue (the charity) for the year ended 30 November 2024.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

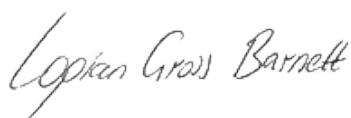
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



#### **Lopian Gross Barnett & Co**

1st Floor, Cloister House  
Riverside  
New Bailey Street  
Manchester  
M3 5FS  
Date: 30/09/2025

# OHR YERUSHALAYIM SYNAGOGUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 NOVEMBER 2024**

|                                          | Notes | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Restated<br>Total<br>2023<br>£ |
|------------------------------------------|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------------------|
| <b>Income from:</b>                      |       |                                    |                                  |                    |                                    |                                  |                                |
| Donations and legacies                   | 3     | 129,388                            | 5,804                            | 135,192            | 151,404                            | 4,373                            | 155,777                        |
| Charitable activities                    | 4     | 31,137                             | -                                | 31,137             | 22,873                             | -                                | 22,873                         |
| Investments                              | 5     | 907                                | -                                | 907                | -                                  | -                                | -                              |
| <b>Total income</b>                      |       | 161,432                            | 5,804                            | 167,236            | 174,277                            | 4,373                            | 178,650                        |
| <b>Expenditure on:</b>                   |       |                                    |                                  |                    |                                    |                                  |                                |
| Charitable activities                    | 1     | 137,875                            | 7,329                            | 145,204            | 109,126                            | 5,789                            | 114,915                        |
| <b>Total expenditure</b>                 |       | 137,875                            | 7,329                            | 145,204            | 109,126                            | 5,789                            | 114,915                        |
| <b>Net income/(expenditure)</b>          |       | 23,557                             | (1,525)                          | 22,032             | 65,151                             | (1,416)                          | 63,735                         |
| Transfers between funds                  |       | (1,051)                            | 1,051                            | -                  | -                                  | -                                | -                              |
| <b>Net movement in funds</b>             | 6     | 22,506                             | (474)                            | 22,032             | 65,151                             | (1,416)                          | 63,735                         |
| <b>Reconciliation of funds:</b>          |       |                                    |                                  |                    |                                    |                                  |                                |
| Fund balances at 1 December 2023         |       | 789,608                            | 474                              | 790,082            | 724,457                            | 1,890                            | 726,347                        |
| <b>Fund balances at 30 November 2024</b> |       | 812,114                            | -                                | 812,114            | 789,608                            | 474                              | 790,082                        |

# OHR YERUSHALAYIM SYNAGOGUE

## BALANCE SHEET

AS AT 30 NOVEMBER 2024

|                                              |       | 2024          |                | 2023<br>as restated |                |
|----------------------------------------------|-------|---------------|----------------|---------------------|----------------|
|                                              | Notes | £             | £              | £                   | £              |
| <b>Fixed assets</b>                          |       |               |                |                     |                |
| Tangible assets                              | 10    |               | 726,655        |                     | 588,974        |
| <b>Current assets</b>                        |       |               |                |                     |                |
| Debtors                                      | 11    | -             |                | 2,800               |                |
| Cash at bank and in hand                     |       | 85,459        |                | 198,308             |                |
|                                              |       | <u>85,459</u> |                | <u>201,108</u>      |                |
| <b>Net current assets</b>                    |       |               | 85,459         |                     | 201,108        |
| <b>Total assets less current liabilities</b> |       |               | <u>812,114</u> |                     | <u>790,082</u> |
| <b>The funds of the charity</b>              |       |               |                |                     |                |
| Restricted income funds                      | 12    | -             |                |                     | 474            |
| Unrestricted funds                           | 13    |               | 812,114        |                     | 789,608        |
|                                              |       |               | <u>812,114</u> |                     | <u>790,082</u> |

The financial statements were approved by the trustees on .....



*D Black*

Signed on 30 September 2025 @ 10:56

Dov Black  
Trustee



*Abraham Stern*

Signed on 30 September 2025 @ 11:35

Abraham Stern  
Trustee

# OHR YERUSHALAYIM SYNAGOGUE

## BALANCE SHEET (CONTINUED)

AS AT 30 NOVEMBER 2024

### 1 Charitable activities

|                                                    | 2024<br>£      | 2023<br>£      |
|----------------------------------------------------|----------------|----------------|
| Rent                                               | 22,666         | 21,737         |
| Federation of Synagogues membership                | 12,100         | 11,000         |
| Insurance                                          | -              | 3,084          |
| Religious services, books and requisites           | 2,641          | 1,300          |
| Cleaning, repair, maintenance and sundry purchases | 32,848         | 18,751         |
| Fundraising and social activities                  | 22,978         | 23,225         |
| Security costs                                     | 7,329          | 5,789          |
| Advertising, printing and postage                  | 520            | 1,899          |
| Rates                                              | 1,998          | 1,628          |
| Light and heat                                     | 13,562         | 8,294          |
| Telephone                                          | 494            | 444            |
| Professional fees                                  | 2,555          | 2,255          |
| Rabbinical and other religious services            | 25,513         | 15,509         |
|                                                    | <u>145,204</u> | <u>114,915</u> |
|                                                    | <u>145,204</u> | <u>114,915</u> |
| <b>Analysis by fund</b>                            |                |                |
| Unrestricted funds                                 | 137,875        |                |
| Restricted funds                                   | <u>7,329</u>   |                |
|                                                    | <u>145,204</u> |                |
| <b>For the year ended 30 November 2023</b>         |                |                |
| Unrestricted funds                                 |                | 109,126        |
| Restricted funds                                   |                | <u>5,789</u>   |
|                                                    |                | <u>114,915</u> |

### 2 Accounting policies

#### Charity information

Ohr Yerushalayim Synagogue is a charitable trust constituted under a Deed of Constitution dated 4 December 2012.

#### 2.1 Basis of preparation

The accounts have been prepared on the receipts and payments basis.

#### 2.2 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 or grantors 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.

# OHR YERUSHALAYIM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2024

### 2 Accounting policies

(Continued)

#### 2.3 Tangible fixed assets

Tangible fixed assets are measured at cost, net of depreciation to 30 November 2012. Depreciation was previously provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

|                       |                      |
|-----------------------|----------------------|
| Building              | Nil                  |
| Torah Scrolls         | 2% Straight line     |
| Fixtures and Fittings | 5% Straight line     |
| Computers             | 25% Reducing balance |

### 3 Income from donations and legacies

|                     | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|---------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 129,388                            | 5,804                            | 135,192            | 151,404                            | 4,373                            | 155,777            |

Included within the above as restricted is £5,804 (2023 : £4,373) of government grants that were received in respect of the security costs of the synagogue. £7,329 of the security funds were expended in the year.

### 4 Income from charitable activities

|                          | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|--------------------------|------------------------------------|------------------------------------|
| <b>Rental Income</b>     |                                    |                                    |
| Charitable rental income | 31,137                             | 22,873                             |

### 5 Income from investments

|                     | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 907                                | -                                  |

# OHR YERUSHALAYIM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

|          |                              |             |             |
|----------|------------------------------|-------------|-------------|
| <b>6</b> | <b>Net movement in funds</b> | <b>2024</b> | <b>2023</b> |
|          |                              | <b>£</b>    | <b>£</b>    |

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements

|          |          |
|----------|----------|
| -        | -        |
| <u>-</u> | <u>-</u> |

### 7 Trustees

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

None of the trustees (or any person connected with them) received any reimbursement of expenses from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

|       |               |               |
|-------|---------------|---------------|
|       | <b>2024</b>   | <b>2023</b>   |
|       | <b>Number</b> | <b>Number</b> |
| Total | -             | -             |
|       | <u>-</u>      | <u>-</u>      |

There were no employees whose annual remuneration was more than £60,000.

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 10 Tangible fixed assets

|                                    | <b>Building</b> | <b>Torah Scrolls</b> | <b>Fixtures and Fittings</b> | <b>Computers</b> | <b>Total</b>   |
|------------------------------------|-----------------|----------------------|------------------------------|------------------|----------------|
|                                    | <b>£</b>        | <b>£</b>             | <b>£</b>                     | <b>£</b>         | <b>£</b>       |
| <b>Cost</b>                        |                 |                      |                              |                  |                |
| At 1 December 2023                 | 465,345         | 54,337               | 82,639                       | 848              | 603,169        |
| Additions                          | 137,681         | -                    | -                            | -                | 137,681        |
|                                    | <u>603,026</u>  | <u>54,337</u>        | <u>82,639</u>                | <u>848</u>       | <u>740,850</u> |
| At 30 November 2024                | 603,026         | 54,337               | 82,639                       | 848              | 740,850        |
| <b>Depreciation and impairment</b> |                 |                      |                              |                  |                |
| At 1 December 2023                 | -               | 4,347                | 9,848                        | -                | 14,195         |
|                                    | <u>-</u>        | <u>4,347</u>         | <u>9,848</u>                 | <u>-</u>         | <u>14,195</u>  |
| At 30 November 2024                | -               | 4,347                | 9,848                        | -                | 14,195         |
|                                    | <u>-</u>        | <u>4,347</u>         | <u>9,848</u>                 | <u>-</u>         | <u>14,195</u>  |
| <b>Carrying amount</b>             |                 |                      |                              |                  |                |
| At 30 November 2024                | 603,026         | 49,990               | 72,791                       | 848              | 726,655        |
|                                    | <u>603,026</u>  | <u>49,990</u>        | <u>72,791</u>                | <u>848</u>       | <u>726,655</u> |
| At 30 November 2023                | 465,345         | 49,990               | 72,791                       | 848              | 588,974        |
|                                    | <u>465,345</u>  | <u>49,990</u>        | <u>72,791</u>                | <u>848</u>       | <u>588,974</u> |

# OHR YERUSHALAYIM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

### 10 Tangible fixed assets (Continued)

| 11 Debtors                           | 2024<br>£ | 2023<br>£ |
|--------------------------------------|-----------|-----------|
| Amounts falling due within one year: |           |           |
| Other debtors                        | -         | 2,800     |

### 12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

|                | At 1<br>December<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | At 30<br>November<br>2024<br>£ |
|----------------|-------------------------------|----------------------------|----------------------------|----------------|--------------------------------|
|                | 474                           | 5,804                      | (7,329)                    | 1,051          | -                              |
| Previous year: | At 1<br>December<br>2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | At 30<br>November<br>2023<br>£ |
|                | 1,890                         | 4,373                      | (5,789)                    | -              | 474                            |

### 13 Unrestricted funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds for specific purposes:

|                | At 1<br>December<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | At 30<br>November<br>2024<br>£ |
|----------------|-------------------------------|----------------------------|----------------------------|----------------|--------------------------------|
| General funds  | 789,608                       | 161,432                    | (137,875)                  | (1,051)        | 812,114                        |
| Previous year: | At 1<br>December<br>2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | At 30<br>November<br>2023<br>£ |
| General funds  | 724,457                       | 174,277                    | (109,126)                  | -              | 789,608                        |

# OHR YERUSHALAYIM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

### 14 Analysis of net assets between funds

|                              | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|------------------------------|------------------------------------|----------------------------------|--------------------|
| <b>At 30 November 2024:</b>  |                                    |                                  |                    |
| Tangible assets              | 726,655                            | -                                | 726,655            |
| Current assets/(liabilities) | 85,459                             | -                                | 85,459             |
|                              | <u>812,114</u>                     | <u>-</u>                         | <u>812,114</u>     |
|                              |                                    |                                  |                    |
|                              | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
| <b>At 30 November 2023:</b>  |                                    |                                  |                    |
| Tangible assets              | 588,974                            | -                                | 588,974            |
| Current assets/(liabilities) | 200,634                            | 474                              | 201,108            |
|                              | <u>789,608</u>                     | <u>474</u>                       | <u>790,082</u>     |

### 15 Prior year adjustment

During the year, the charity identified an error in the recognition of rental income in the financial statements for the year ended 30 November 2023. Rental income of £22,873 relating to the year had not been recorded. This error also affected the reported unrestricted funds which required an adjustment of £108,741 in relation to unrecorded rental income over several years with the corresponding adjustment to the bank balance as at 30 November 2023.

In accordance with the Charities SORP (FRS 102), the financial statements for the prior year have been restated to correct this error.

### 16 Related party transactions

There were no related party transactions during the year that require disclosure (2023 - none).

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# Accounts

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Charity registration number 1078745

**OHR YERUSHALAYIM SYNAGOGUE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2023**

# OHR YERUSHALAYIM SYNAGOGUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                             |                                                                                                                  |                             |
|-----------------------------|------------------------------------------------------------------------------------------------------------------|-----------------------------|
| <b>Trustees</b>             | Dov Black<br>Jack Salomon<br>Abraham Stern                                                                       | (Appointed 1 December 2022) |
| <b>Charity number</b>       | 1078745                                                                                                          |                             |
| <b>Principal address</b>    | 470 Bury New Road<br>Salford<br>United Kingdom<br>M7 4NU                                                         |                             |
| <b>Independent examiner</b> | Lopian Gross Barnett & Co<br>1st Floor, Cloister House<br>Riverside<br>New Bailey Street<br>Manchester<br>M3 5FS |                             |
| <b>Bankers</b>              | HSBC (Manchester)<br>2 - 4 St Ann's Square<br>Manchester<br>M2 7HD                                               |                             |

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# OHR YERUSHALAYIM SYNAGOGUE

## TRUSTEES REPORT

### FOR THE YEAR ENDED 30 NOVEMBER 2023

---

The trustees present their annual report and financial statements for the year ended 30 November 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Deed of Constitution dated 4 December 2012, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

#### **Objectives and activities**

The principal objectives of the charity are to promote and advance the Jewish religion and Jewish ethics by the running of prayer groups on a regular basis, to arrange and provide for the holding of meetings, lectures and exhibitions for information and advancement of the Jewish religion and to promote the education of children and adolescents in Jewish religion and ethics.

#### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

The principal activities during the year were the running of a synagogue, including Jewish social religious events for the members of the synagogue. The synagogue continued to thrive in the year, both in terms of growing membership and in the number of activities that take place.

#### **Financial review**

The synagogue's finances are managed by a dedicated treasurer who is duly overseen by the trustees.

During the year under review, as set out on the Statement of Financial Activities, the charity received income of £155,777 (2022 : £108,771) with £114,915 (2022 : £104,449) being expended in accordance with the objects of the charity. Reserves at the year end totalled £681,341 matched by the investment in the synagogue of £588,974, debtors of £2,800 and cash of £89,567.

#### *Reserves policy*

It is the policy of the charity that unrestricted funds which are not required for the synagogue building and other assets should be maintained at a level which will ensure that, in the event of a significant drop in funding, the charity will be able to continue its current activities while consideration is given to ways in which additional funds may be raised.

#### *Major risks*

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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

The Ohr Yerushalayim Synagogue is a registered charity (no 1078745) and its address is as shown on the legal and administrative information.

The trustees of the charity who served during the year were as follows:

Dov Black

Jack Salomon

Abraham Stern

(Appointed 1 December 2022)

#### *Recruitment and appointment of trustees*

##### *Organisational structure*

The day to day administration of the charity is carried on by a five person Board of Management (known as the Executive Committee) comprising one trustee and four members of the synagogue elected by the membership.

# OHR YERUSHALAYIM SYNAGOGUE

## TRUSTEES REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 NOVEMBER 2023**

---

Appointment of other trustees is at the discretion of the serving trustees.

All decisions made on behalf of the charity are made by the trustees.

The trustees report was approved by the Board of Trustees.



Dov Black  
Trustee



Abraham Stern  
Trustee

Date: 24 September 2024

# OHR YERUSHALAYIM SYNAGOGUE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF OHR YERUSHALAYIM SYNAGOGUE

---

I report to the trustees on my examination of the financial statements of Ohr Yerushalayim Synagogue (the charity) for the year ended 30 November 2023.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

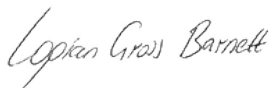
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



D Rubinstein FCA  
Lopian Gross Barnett & Co

1st Floor, Cloister House  
Riverside  
New Bailey Street  
Manchester  
M3 5FS

Dated: 24/09/2024

# OHR YERUSHALAYIM SYNAGOGUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 NOVEMBER 2023**

|                                                       |       | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ |
|-------------------------------------------------------|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
|                                                       | Notes |                                    |                                  |                    |                                    |                                  |                    |
| <b>Income from:</b>                                   |       |                                    |                                  |                    |                                    |                                  |                    |
| Donations and legacies                                | 2     | 151,404                            | 4,373                            | 155,777            | 102,742                            | 6,029                            | 108,771            |
| <b>Total income</b>                                   |       | 151,404                            | 4,373                            | 155,777            | 102,742                            | 6,029                            | 108,771            |
| <b>Expenditure on:</b>                                |       |                                    |                                  |                    |                                    |                                  |                    |
| Charitable activities                                 | 3     | 109,126                            | 5,789                            | 114,915            | 98,555                             | 5,894                            | 104,449            |
| <b>Total expenditure</b>                              |       | 109,126                            | 5,789                            | 114,915            | 98,555                             | 5,894                            | 104,449            |
| <b>Net income/(expenditure) and movement in funds</b> |       | 42,278                             | (1,416)                          | 40,862             | 4,187                              | 135                              | 4,322              |
| <b>Reconciliation of funds:</b>                       |       |                                    |                                  |                    |                                    |                                  |                    |
| Fund balances at 1 December 2022                      |       | 638,589                            | 1,890                            | 640,479            | 634,402                            | 1,755                            | 636,157            |
| <b>Fund balances at 30 November 2023</b>              |       | 680,867                            | 474                              | 681,341            | 638,589                            | 1,890                            | 640,479            |

# OHR YERUSHALAYIM SYNAGOGUE

## BALANCE SHEET

AS AT 30 NOVEMBER 2023

|                                               | Notes | 2023<br>£     | £              | 2022<br>£     | £              |
|-----------------------------------------------|-------|---------------|----------------|---------------|----------------|
| <b>Fixed assets</b>                           |       |               |                |               |                |
| Tangible assets                               | 8     |               | 588,974        |               | 588,974        |
| <b>Current assets</b>                         |       |               |                |               |                |
| Debtors                                       | 9     | 2,800         |                | 2,800         |                |
| Cash at bank and in hand                      |       | 89,567        |                | 48,705        |                |
|                                               |       | <u>92,367</u> |                | <u>51,505</u> |                |
| <b>Net current assets</b>                     |       |               | 92,367         |               | 51,505         |
| <b>Total assets less current liabilities</b>  |       |               | <u>681,341</u> |               | <u>640,479</u> |
| <b>Net assets excluding pension liability</b> |       |               | <u>681,341</u> |               | <u>640,479</u> |
| <b>The funds of the charity</b>               |       |               |                |               |                |
| Restricted income funds                       | 10    |               | 474            |               | 1,890          |
| Unrestricted funds                            |       |               | 680,867        |               | 638,589        |
|                                               |       |               | <u>681,341</u> |               | <u>640,479</u> |

The financial statements were approved by the trustees on 24 September 2024

  
Dov Black  
Trustee

  
Abraham Stern  
Trustee

# OHR YERUSHALAYIM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2023

---

### 1 Accounting policies

#### Charity information

Ohr Yerushalayim Synagogue is a charitable trust constituted under a Deed of Constitution dated 4 December 2012.

#### 1.1 Basis of preparation

The accounts have been prepared on the receipts and payments basis.

#### 1.2 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 or grantors 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.

#### 1.3 Tangible fixed assets

Tangible fixed assets are measured at cost, net of depreciation to 30 November 2012. Depreciation was previously provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

|                       |                      |
|-----------------------|----------------------|
| Building              | Nil                  |
| Torah Scrolls         | 2% Straight line     |
| Fixtures and Fittings | 5% Straight line     |
| Computers             | 25% Reducing balance |

### 2 Income from donations and legacies

|                     | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ |
|---------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 151,404                            | 4,373                            | 155,777            | 102,742                            | 6,029                            | 108,771            |

Included within the above as restricted is £4,373 (2022 : £6,029) of government grants that were received in respect of the security costs of the synagogue. £5,789 of the security funds were expended in the year.

# OHR YERUSHALAYIM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

### 3 Charitable activities

|                                                    | 2023<br>£      | 2022<br>£      |
|----------------------------------------------------|----------------|----------------|
| Rent                                               | 21,737         | 18,621         |
| Federation of Synagogues membership                | 11,000         | 11,000         |
| Insurance                                          | 3,084          | 5,814          |
| Religious services, books and requisites           | 1,300          | 1,937          |
| Cleaning, repair, maintenance and sundry purchases | 18,751         | 19,816         |
| Fundraising and social activities                  | 23,225         | 14,208         |
| Security costs                                     | 5,789          | 5,894          |
| Advertising, printing and postage                  | 1,899          | 1,595          |
| Rates                                              | 1,628          | 1,940          |
| Light and heat                                     | 8,294          | 7,777          |
| Telephone                                          | 444            | 371            |
| Professional fees                                  | 2,255          | 35             |
| Rabbinical and other religious services            | 15,509         | 15,441         |
|                                                    | <u>114,915</u> | <u>104,449</u> |
|                                                    | <u>114,915</u> | <u>104,449</u> |
| <b>Analysis by fund</b>                            |                |                |
| Unrestricted funds                                 | 109,126        |                |
| Restricted funds                                   | 5,789          |                |
|                                                    | <u>114,915</u> |                |
| <b>For the year ended 30 November 2022</b>         |                |                |
| Unrestricted funds                                 |                | 98,555         |
| Restricted funds                                   |                | 5,894          |
|                                                    |                | <u>104,449</u> |

### 4 Net movement in funds

|                                                                 | 2023<br>£ | 2022<br>£ |
|-----------------------------------------------------------------|-----------|-----------|
| The net movement in funds is stated after charging/(crediting): |           |           |
|                                                                 | <u></u>   | <u></u>   |

### 5 Trustees

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

None of the trustees (or any person connected with them) received any reimbursement of expenses from the charity during the year.

# OHR YERUSHALAYIM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 NOVEMBER 2023

#### 6 Employees

The average monthly number of employees during the year was:

|       | 2023<br>Number | 2022<br>Number |
|-------|----------------|----------------|
| Total | -              | -              |

There were no employees whose annual remuneration was more than £60,000.

#### 7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 8 Tangible fixed assets

|                                    | Building<br>£ | Torah Scrolls<br>£ | Fixtures and<br>Fittings<br>£ | Computers<br>£ | Total<br>£ |
|------------------------------------|---------------|--------------------|-------------------------------|----------------|------------|
| <b>Cost</b>                        |               |                    |                               |                |            |
| At 1 December 2022                 | 465,345       | 54,337             | 82,639                        | 848            | 603,169    |
| At 30 November 2023                | 465,345       | 54,337             | 82,639                        | 848            | 603,169    |
| <b>Depreciation and impairment</b> |               |                    |                               |                |            |
| At 1 December 2022                 | -             | 4,347              | 9,848                         | -              | 14,195     |
| At 30 November 2023                | -             | 4,347              | 9,848                         | -              | 14,195     |
| <b>Carrying amount</b>             |               |                    |                               |                |            |
| At 30 November 2023                | 465,345       | 49,990             | 72,791                        | 848            | 588,974    |
| At 30 November 2022                | 465,345       | 49,990             | 72,791                        | 848            | 588,974    |

#### 9 Debtors

|                                             | 2023<br>£ | 2022<br>£ |
|---------------------------------------------|-----------|-----------|
| <b>Amounts falling due within one year:</b> |           |           |
| Other debtors                               | 2,800     | 2,800     |

# OHR YERUSHALAYIM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

### 10 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

|                       | At 1<br>December<br>2022<br>£           | Incoming<br>resources<br>£          | Resources<br>expended<br>£          | At 30<br>November<br>2023<br>£           |
|-----------------------|-----------------------------------------|-------------------------------------|-------------------------------------|------------------------------------------|
|                       | 1,890                                   | 4,373                               | (5,789)                             | 474                                      |
| <b>Previous year:</b> | <b>At 1<br/>December<br/>2021<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>At 30<br/>November<br/>2022<br/>£</b> |
|                       | 1,755                                   | 6,029                               | (5,894)                             | 1,890                                    |

### 11 Unrestricted funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds for specific purposes:

|                       | At 1<br>December<br>2022<br>£           | Incoming<br>resources<br>£          | Resources<br>expended<br>£          | At 30<br>November<br>2023<br>£           |
|-----------------------|-----------------------------------------|-------------------------------------|-------------------------------------|------------------------------------------|
| General funds         | 638,589                                 | 151,404                             | (109,126)                           | 680,867                                  |
| <b>Previous year:</b> | <b>At 1<br/>December<br/>2021<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>At 30<br/>November<br/>2022<br/>£</b> |
| General funds         | 634,402                                 | 102,742                             | (98,555)                            | 638,589                                  |

### 12 Analysis of net assets between funds

|                              | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|------------------------------|------------------------------------|----------------------------------|--------------------|
| <b>At 30 November 2023:</b>  |                                    |                                  |                    |
| Tangible assets              | 588,974                            | -                                | 588,974            |
| Current assets/(liabilities) | 91,893                             | 474                              | 92,367             |
|                              | 680,867                            | 474                              | 681,341            |

# OHR YERUSHALAYIM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

### 12 Analysis of net assets between funds

(Continued)

|                              | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ |
|------------------------------|------------------------------------|----------------------------------|--------------------|
| <b>At 30 November 2022:</b>  |                                    |                                  |                    |
| Tangible assets              | 588,974                            | -                                | 588,974            |
| Current assets/(liabilities) | 49,615                             | 1,890                            | 51,505             |
|                              | <u>638,589</u>                     | <u>1,890</u>                     | <u>640,479</u>     |

### 13 Related party transactions

There were no related party transactions during the year that require disclosure (2022 - none).

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# Accounts

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**OHR YERUSHALAYIM SYNAGOGUE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2022**

# OHR YERUSHALAYIM SYNAGOGUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                             |                                                                                                               |
|-----------------------------|---------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>             | Dov Black<br>Jack Salomon                                                                                     |
| <b>Charity number</b>       | 1078745                                                                                                       |
| <b>Principal address</b>    | 24 New Hall Road<br>Salford<br>M7 4HQ                                                                         |
| <b>Independent examiner</b> | Lopian Gross Barnett & Co<br>1st Floor Cloister House<br>Riverside, New Bailey Street<br>Manchester<br>M3 5FS |
| <b>Bankers</b>              | HSBC (Manchester)<br>2 - 4 St Ann's Square<br>Manchester<br>M2 7HD                                            |

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# OHR YERUSHALAYIM SYNAGOGUE

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| Independent examiner's report     | 3           |
| Statement of financial activities | 4           |
| Balance sheet                     | 5           |
| Notes to the financial statements | 6 - 9       |

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# OHR YERUSHALAYIM SYNAGOGUE

## TRUSTEES REPORT

### FOR THE YEAR ENDED 30 NOVEMBER 2022

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The trustees present their annual report and financial statements for the year ended 30 November 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Deed of Constitution dated 4 December 2012, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

#### Objectives and activities

The principal objectives of the charity are to promote and advance the Jewish religion and Jewish ethics by the running of prayer groups on a regular basis, to arrange and provide for the holding of meetings, lectures and exhibitions for information and advancement of the Jewish religion and to promote the education of children and adolescents in Jewish religion and ethics.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### Achievements and performance

The principal activities during the year were the running of a synagogue, including Jewish social religious events for the members of the synagogue. The synagogue continued to thrive in the year, both in terms of growing membership and in the number of activities that take place.

#### Financial review

The synagogue's finances are managed by a dedicated treasurer who is duly overseen by the trustees.

During the year under review, as set out on the Statement of Financial Activities, the charity received income of £108,771 (2021 : £93,959) with £104,449 (2021 : £96,391) being expended in accordance with the objects of the charity. Reserves at the year end totalled £640,479 matched by the investment in the synagogue of £588,974, debtors of £2,800 and cash of £48,705.

It is the policy of the charity that unrestricted funds which are not required for the synagogue building and other assets should be maintained at a level which will ensure that, in the event of a significant drop in funding, the charity will be able to continue its current activities while consideration is given to ways in which additional funds may be raised.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### Structure, governance and management

The Ohr Yerushalayim Synagogue is a registered charity (no 1078745) and its address is as shown on the legal and administrative information.

The trustees of the charity who served during the year were as follows:

Dov Black

Jack Salomon

A Bookman

(Resigned 31 August 2022)

The day to day administration of the charity is carried on by a five person Board of Management (known as the Executive Committee) comprising one trustee and four members of the synagogue elected by the membership.

Appointment of other trustees is at the discretion of the serving trustees.

All decisions made on behalf of the charity are made by the trustees.

# OHR YERUSHALAYIM SYNAGOGUE

## TRUSTEES REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 NOVEMBER 2022*

---

The trustees report was approved by the Board of Trustees.

Dov Black  
**Trustee**

19 May 2023

Jack Salomon  
**Trustee**

# OHR YERUSHALAYIM SYNAGOGUE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF OHR YERUSHALAYIM SYNAGOGUE

---

I report to the trustees on my examination of the financial statements of Ohr Yerushalayim Synagogue (the charity) for the year ended 30 November 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

D Rubinstein FCA  
Lopian Gross Barnett & Co

1st Floor Cloister House  
Riverside, New Bailey Street  
Manchester  
M3 5FS

Dated: 19 May 2023

# OHR YERUSHALAYIM SYNAGOGUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 NOVEMBER 2022**

|                                               |       | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ |
|-----------------------------------------------|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
|                                               | Notes |                                    |                                  |                    |                                    |                                  |                    |
| <b>Income from:</b>                           |       |                                    |                                  |                    |                                    |                                  |                    |
| Donations and gifts                           | 2     | 102,742                            | 6,029                            | 108,771            | 90,996                             | 2,963                            | 93,959             |
| <b>Expenditure on:</b>                        |       |                                    |                                  |                    |                                    |                                  |                    |
| Charitable activities                         | 3     | 98,555                             | 5,894                            | 104,449            | 93,783                             | 2,608                            | 96,391             |
| <b>Net income/(expenditure) for the year/</b> |       |                                    |                                  |                    |                                    |                                  |                    |
| <b>Net movement in funds</b>                  |       | 4,187                              | 135                              | 4,322              | (2,787)                            | 355                              | (2,432)            |
| Fund balances at 1 December 2021              |       | 634,402                            | 1,755                            | 636,157            | 637,189                            | 1,400                            | 638,589            |
| <b>Fund balances at 30 November 2022</b>      |       | 638,589                            | 1,890                            | 640,479            | 634,402                            | 1,755                            | 636,157            |

# OHR YERUSHALAYIM SYNAGOGUE

## BALANCE SHEET

AS AT 30 NOVEMBER 2022

|                                              | Notes | 2022<br>£     | £              | 2021<br>£     | £              |
|----------------------------------------------|-------|---------------|----------------|---------------|----------------|
| <b>Fixed assets</b>                          |       |               |                |               |                |
| Tangible assets                              | 6     |               | 588,974        |               | 588,974        |
| <b>Current assets</b>                        |       |               |                |               |                |
| Debtors                                      | 7     | 2,800         |                | -             |                |
| Cash at bank and in hand                     |       | 48,705        |                | 47,183        |                |
|                                              |       | <u>51,505</u> |                | <u>47,183</u> |                |
| Net current assets                           |       |               | 51,505         |               | 47,183         |
| <b>Total assets less current liabilities</b> |       |               | <u>640,479</u> |               | <u>636,157</u> |
| <b>Income funds</b>                          |       |               |                |               |                |
| Restricted funds                             |       |               | 1,890          |               | 1,755          |
| Unrestricted funds                           |       |               | 638,589        |               | 634,402        |
|                                              |       |               | <u>640,479</u> |               | <u>636,157</u> |

The financial statements were approved by the Trustees on 19 May 2023

Dov Black  
Trustee

Jack Salomon  
Trustee

# OHR YERUSHALAYIM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2022

### 1 Accounting policies

#### Charity information

Ohr Yerushalayim Synagogue is a charitable trust constituted under a Deed of Constitution dated 4 December 2012.

#### 1.1 Basis of preparation

The accounts have been prepared on the receipts and payments basis.

#### 1.2 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.

#### 1.3 Tangible fixed assets

Tangible fixed assets are measured at cost, net of depreciation to 30 November 2012. Depreciation was previously provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

|                       |                      |
|-----------------------|----------------------|
| Building              | Nil                  |
| Torah Scrolls         | 2% Straight line     |
| Fixtures and Fittings | 5% Straight line     |
| Computers             | 25% Reducing balance |

### 2 Donations and gifts

|                              | Unrestricted<br>funds | Restricted<br>funds | Total          | Unrestricted<br>funds | Restricted<br>funds | Total         |
|------------------------------|-----------------------|---------------------|----------------|-----------------------|---------------------|---------------|
|                              | 2022<br>£             | 2022<br>£           | 2022<br>£      | 2021<br>£             | 2021<br>£           | 2021<br>£     |
| Donations and gifts          | 96,713                | 6,029               | 102,742        | 87,065                | 2,963               | 90,028        |
| Grant income<br>unrestricted | 6,029                 | -                   | 6,029          | 3,931                 | -                   | 3,931         |
|                              | <u>102,742</u>        | <u>6,029</u>        | <u>108,771</u> | <u>90,996</u>         | <u>2,963</u>        | <u>93,959</u> |

Included within the above as restricted is £6,029 (2021 : £2,963) of government grants that were received in respect of the security costs of the synagogue. £5,894 of the security funds were expended in the year.

# OHR YERUSHALAYIM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2022

### 3 Charitable activities

|                                                    | 2022<br>£      | 2021<br>£     |
|----------------------------------------------------|----------------|---------------|
| Rent                                               | 18,621         | 18,493        |
| Federation of Synagogues membership                | 11,000         | 11,000        |
| Insurance                                          | 5,814          | -             |
| Religious services, books and requisites           | 1,937          | 557           |
| Cleaning, repair, maintenance and sundry purchases | 19,816         | 20,693        |
| Fundraising and social activities                  | 14,208         | 16,708        |
| Security costs                                     | 5,894          | 2,608         |
| Advertising, printing and postage                  | 1,595          | 1,149         |
| Rates                                              | 1,940          | 1,263         |
| Light and heat                                     | 7,777          | 6,981         |
| Telephone                                          | 371            | 406           |
| Professional fees                                  | 35             | 35            |
| Rabbinical and other religious services            | 15,441         | 16,498        |
|                                                    | <u>104,449</u> | <u>96,391</u> |
|                                                    | <u>104,449</u> | <u>96,391</u> |
| <b>Analysis by fund</b>                            |                |               |
| Unrestricted funds                                 | 98,555         |               |
| Restricted funds                                   | 5,894          |               |
|                                                    | <u>104,449</u> |               |
| <b>For the year ended 30 November 2021</b>         |                |               |
| Unrestricted funds                                 |                | 93,783        |
| Restricted funds                                   |                | 2,608         |
|                                                    |                | <u>96,391</u> |

### 4 Trustees

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

None of the trustees (or any person connected with them) received any reimbursement of expenses from the charity during the year.

# OHR YERUSHALAYIM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2022

### 5 Employees

The average monthly number of employees during the year was:

|       | 2022<br>Number | 2021<br>Number |
|-------|----------------|----------------|
| Total | -              | -              |

There were no employees whose annual remuneration was more than £60,000.

### 6 Tangible fixed assets

|                                    | Building<br>£ | Torah Scrolls<br>£ | Fixtures and<br>Fittings<br>£ | Computers<br>£ | Total<br>£ |
|------------------------------------|---------------|--------------------|-------------------------------|----------------|------------|
| <b>Cost</b>                        |               |                    |                               |                |            |
| At 1 December 2021                 | 465,345       | 54,337             | 82,639                        | 848            | 603,169    |
| At 30 November 2022                | 465,345       | 54,337             | 82,639                        | 848            | 603,169    |
| <b>Depreciation and impairment</b> |               |                    |                               |                |            |
| At 1 December 2021                 | -             | 4,347              | 9,848                         | -              | 14,195     |
| At 30 November 2022                | -             | 4,347              | 9,848                         | -              | 14,195     |
| <b>Carrying amount</b>             |               |                    |                               |                |            |
| At 30 November 2022                | 465,345       | 49,990             | 72,791                        | 848            | 588,974    |
| At 30 November 2021                | 465,345       | 49,990             | 72,791                        | 848            | 588,974    |

### 7 Debtors

|                                             | 2022<br>£ | 2021<br>£ |
|---------------------------------------------|-----------|-----------|
| <b>Amounts falling due within one year:</b> |           |           |
| Other debtors                               | 2,800     | -         |

# OHR YERUSHALAYIM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2022

### 8 Analysis of net assets between funds

|                                                             | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ |
|-------------------------------------------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 30<br>November 2022 are<br>represented by: |                                    |                                  |                    |                                    |                                  |                    |
| Tangible assets                                             | 588,974                            | -                                | 588,974            | 588,974                            | -                                | 588,974            |
| Current assets/(liabilities)                                | 49,615                             | 1,890                            | 51,505             | 47,183                             | -                                | 47,183             |
|                                                             | <u>638,589</u>                     | <u>1,890</u>                     | <u>640,479</u>     | <u>636,157</u>                     | <u>-</u>                         | <u>636,157</u>     |

### 9 Related party transactions

There were no related party transactions during the year that require disclosure (2021 - none).

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# Accounts

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Charity registration number 1078745

**OHR YERUSHALAYIM SYNAGOGUE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2021**

# OHR YERUSHALAYIM SYNAGOGUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                             |                                                                                                               |
|-----------------------------|---------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>             | Dov Black<br>Jack Salomon                                                                                     |
| <b>Charity number</b>       | 1078745                                                                                                       |
| <b>Principal address</b>    | 24 New Hall Road<br>Salford<br>M7 4HQ                                                                         |
| <b>Independent examiner</b> | Lopian Gross Barnett & Co<br>1st Floor Cloister House<br>Riverside, New Bailey Street<br>Manchester<br>M3 5FS |
| <b>Bankers</b>              | HSBC (Manchester)<br>2 - 4 St Ann's Square<br>Manchester<br>M2 7HD                                            |

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# **OHR YERUSHALAYIM SYNAGOGUE**

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| Independent examiner's report     | 3           |
| Statement of financial activities | 4           |
| Balance sheet                     | 5           |
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# **OHR YERUSHALAYIM SYNAGOGUE**

## **TRUSTEES REPORT**

### **FOR THE YEAR ENDED 30 NOVEMBER 2021**

---

The trustees present their annual report and financial statements for the year ended 30 November 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Deed of Constitution dated 4 December 2012, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

#### **Objectives and activities**

The principal objectives of the charity are to promote and advance the Jewish religion and Jewish ethics by the running of prayer groups on a regular basis, to arrange and provide for the holding of meetings, lectures and exhibitions for information and advancement of the Jewish religion and to promote the education of children and adolescents in Jewish religion and ethics.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

The principal activities during the year were the running of a synagogue, including Jewish social religious events for the members of the synagogue. The synagogue continued to thrive in the year, both in terms of growing membership and in the number of activities that take place.

#### **Financial review**

The synagogue's finances are managed by a dedicated treasurer who is duly overseen by the trustees.

During the year under review, as set out on the Statement of Financial Activities, the charity received income of £93,959 (2020 : £83,431) with £96,391 (2020 : £94,605) being expended in accordance with the objects of the charity. Reserves at the year end totalled £636,157 matched by the investment in the synagogue of £588,974 and cash of £47,183.

It is the policy of the charity that unrestricted funds which are not required for the synagogue building and other assets should be maintained at a level which will ensure that, in the event of a significant drop in funding, the charity will be able to continue its current activities while consideration is given to ways in which additional funds may be raised.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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

The Ohr Yerushalayim Synagogue is a registered charity (no 1078745) and its address is as shown on the legal and administrative information.

The trustees of the charity who served during the year were as follows:

Dov Black

Jack Salomon

A Bookman

(Resigned 31 August 2022)

The day to day administration of the charity is carried on by a five person Board of Management (known as the Executive Committee) comprising one trustee and four members of the synagogue elected by the membership.

Appointment of other trustees is at the discretion of the serving trustees.

All decisions made on behalf of the charity are made \_\_\_\_\_  
by the trustees.

# OHR YERUSHALAYIM SYNAGOGUE

## TRUSTEES REPORT (CONTINUED)

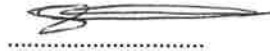
**FOR THE YEAR ENDED 30 NOVEMBER 2021**

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The trustees report was approved by the Board of Trustees.



Dov Black  
Trustee



Jack Salomon  
Trustee

Date: 28/9/22

# OHR YERUSHALAYIM SYNAGOGUE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF OHR YERUSHALAYIM SYNAGOGUE

---

I report to the trustees on my examination of the financial statements of Ohr Yerushalayim Synagogue (the charity) for the year ended 30 November 2021.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



D Rubinstein FCA  
Lopian Gross Barnett & Co

1st Floor Cloister House  
Riverside, New Bailey Street  
Manchester  
M3 5FS

Dated: 29.9.22

# OHR YERUSHALAYIM SYNAGOGUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 NOVEMBER 2021

|                                               | Notes | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ | Unrestricted<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>2020<br>£ |
|-----------------------------------------------|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| <b>Income from:</b>                           |       |                                    |                                  |                    |                                    |                                  |                    |
| Donations and gifts                           | 2     | 90,996                             | 2,963                            | 93,959             | 79,053                             | 4,378                            | 83,431             |
| <b>Expenditure on:</b>                        |       |                                    |                                  |                    |                                    |                                  |                    |
| Charitable activities                         | 3     | 93,783                             | 2,608                            | 96,391             | 90,227                             | 4,378                            | 94,605             |
| <b>Net (expenditure)/income for the year/</b> |       |                                    |                                  |                    |                                    |                                  |                    |
| Net movement in funds                         |       | (2,787)                            | 355                              | (2,432)            | (11,174)                           | -                                | (11,174)           |
| Fund balances at 1 December 2020              |       | 637,189                            | 1,400                            | 638,589            | 648,363                            | 1,400                            | 649,763            |
| Fund balances at 30 November 2021             |       | 634,402                            | 1,755                            | 636,157            | 637,189                            | 1,400                            | 638,589            |

# OHR YERUSHALAYIM SYNAGOGUE

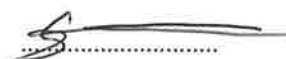
## BALANCE SHEET

AS AT 30 NOVEMBER 2021

|                                              | Notes | 2021<br>£ | £       | 2020<br>£ | £       |
|----------------------------------------------|-------|-----------|---------|-----------|---------|
| <b>Fixed assets</b>                          |       |           |         |           |         |
| Tangible assets                              | 6     |           | 588,974 |           | 567,032 |
| <b>Current assets</b>                        |       |           |         |           |         |
| Cash at bank and in hand                     |       | 47,183    |         | 71,557    |         |
| Net current assets                           |       |           | 47,183  |           | 71,557  |
| <b>Total assets less current liabilities</b> |       |           | 636,157 |           | 638,589 |
| <b>Income funds</b>                          |       |           |         |           |         |
| Restricted funds                             |       |           | 1,755   |           | 1,400   |
| Unrestricted funds                           |       |           | 634,402 |           | 637,189 |
|                                              |       |           | 636,157 |           | 638,589 |

The financial statements were approved by the Trustees on 28/09/2022

  
Dov Black  
Trustee

  
Jack Salomon  
Trustee

# OHR YERUSHALAYIM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 NOVEMBER 2021

---

#### 1 Accounting policies

##### Charity information

Ohr Yerushalayim Synagogue is a charitable trust constituted under a Deed of Constitution dated 4 December 2012.

##### 1.1 Basis of preparation

The accounts have been prepared on the receipts and payments basis.

##### 1.2 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.

##### 1.3 Tangible fixed assets

Tangible fixed assets are measured at cost, net of depreciation to 30 November 2012. Depreciation was previously provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

|                       |                      |
|-----------------------|----------------------|
| Building              |                      |
| Torah Scrolls         | 2% Straight line     |
| Fixtures and Fittings | 5% Straight line     |
| Computers             | 25% Reducing balance |

#### 2 Donations and gifts

|                              | Unrestricted<br>funds | Restricted<br>funds | Total         | Unrestricted<br>funds | Restricted<br>funds | Total         |
|------------------------------|-----------------------|---------------------|---------------|-----------------------|---------------------|---------------|
|                              | 2021<br>£             | 2021<br>£           | 2021<br>£     | 2020<br>£             | 2020<br>£           | 2020<br>£     |
| Donations and gifts          | 87,065                | 2,963               | 90,028        | 79,053                | 4,378               | 83,431        |
| Grant income<br>unrestricted | 3,931                 | -                   | 3,931         | -                     | -                   | -             |
|                              | <u>90,996</u>         | <u>2,963</u>        | <u>93,959</u> | <u>79,053</u>         | <u>4,378</u>        | <u>83,431</u> |

Included within the above as restricted is £2,963 (2020 : £4,378) of government grants that were received in respect of the security costs of the synagogue. £2,608 of the security funds were expended in the year.

# OHR YERUSHALAYIM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2021

### 3 Charitable activities

|                                                    | 2021<br>£     | 2020<br>£     |
|----------------------------------------------------|---------------|---------------|
| Rent                                               | 18,493        | 18,494        |
| Federation of Synagogues membership                | 11,000        | 10,000        |
| Insurance                                          | -             | 1,857         |
| Religious services, books and requisites           | 557           | 2,885         |
| Cleaning, repair, maintenance and sundry purchases | 20,693        | 14,882        |
| Fundraising and social activities                  | 16,708        | 19,494        |
| Security costs                                     | 2,608         | 4,378         |
| Advertising, printing and postage                  | 1,149         | -             |
| Rates                                              | 1,263         | 1,391         |
| Light and heat                                     | 6,981         | 5,475         |
| Telephone                                          | 406           | 240           |
| Professional fees                                  | 35            | 707           |
| Rabbinical and other religious services            | 16,498        | 14,375        |
|                                                    | <u>96,391</u> | <u>94,605</u> |
|                                                    | <u>96,391</u> | <u>94,605</u> |
| <b>Analysis by fund</b>                            |               |               |
| Unrestricted funds                                 | 93,783        |               |
| Restricted funds                                   | <u>2,608</u>  |               |
|                                                    | <u>96,391</u> |               |
| <b>For the year ended 30 November 2020</b>         |               |               |
| Unrestricted funds                                 |               | 90,227        |
| Restricted funds                                   |               | <u>4,378</u>  |
|                                                    |               | <u>94,605</u> |

### 4 Trustees

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

None of the trustees (or any person connected with them) received any reimbursement of expenses from the charity during the year.

# OHR YERUSHALAYIM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 NOVEMBER 2021

#### 5 Employees

The average monthly number of employees during the year was:

|       | 2021<br>Number | 2020<br>Number |
|-------|----------------|----------------|
| Total | -              | -              |

There were no employees whose annual remuneration was more than £60,000.

#### 6 Tangible fixed assets

|                                    | Building | Torah Scrolls | Fixtures and Fittings | Computers | Total   |
|------------------------------------|----------|---------------|-----------------------|-----------|---------|
|                                    | £        | £             | £                     | £         | £       |
| <b>Cost</b>                        |          |               |                       |           |         |
| At 1 December 2020                 | 453,662  | 54,337        | 72,718                | 510       | 581,227 |
| Additions                          | 11,683   | -             | 9,921                 | 338       | 21,942  |
| At 30 November 2021                | 465,345  | 54,337        | 82,639                | 848       | 603,169 |
| <b>Depreciation and impairment</b> |          |               |                       |           |         |
| At 1 December 2020                 | -        | 4,347         | 9,848                 | -         | 14,195  |
| At 30 November 2021                | -        | 4,347         | 9,848                 | -         | 14,195  |
| <b>Carrying amount</b>             |          |               |                       |           |         |
| At 30 November 2021                | 465,345  | 49,990        | 72,791                | 848       | 588,974 |
| At 30 November 2020                | 453,662  | 49,990        | 62,870                | 510       | 567,032 |

#### 7 Analysis of net assets between funds

|                                                       | Unrestricted funds<br>2021<br>£ | Restricted funds<br>2021<br>£ | Total<br>2021<br>£ | Unrestricted funds<br>2020<br>£ | Restricted funds<br>2020<br>£ | Total<br>2020<br>£ |
|-------------------------------------------------------|---------------------------------|-------------------------------|--------------------|---------------------------------|-------------------------------|--------------------|
| Fund balances at 30 November 2021 are represented by: |                                 |                               |                    |                                 |                               |                    |
| Tangible assets                                       | 588,974                         | -                             | 588,974            | 567,032                         | -                             | 567,032            |
| Current assets/(liabilities)                          | 47,183                          | -                             | 47,183             | 70,157                          | 1,400                         | 71,557             |
|                                                       | 636,157                         | -                             | 636,157            | 637,189                         | 1,400                         | 638,589            |

The restricted funds comprise donations for the Building Fund.

# **OHR YERUSHALAYIM SYNAGOGUE**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 30 NOVEMBER 2021***

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### **8 Related party transactions**

There were no related party transactions during the year that require disclosure (2020 - none).

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# Accounts

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**OHR YERUSHALAYIM SYNAGOGUE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

# OHR YERUSHALAYIM SYNAGOGUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                      |                                                                                                                  |
|----------------------|------------------------------------------------------------------------------------------------------------------|
| Trustees             | Adam Bookman<br>Dov Black<br>Jack Salomon                                                                        |
| Charity number       | 1078745                                                                                                          |
| Principal address    | 470 Bury New Road<br>Salford<br>M7 4NU                                                                           |
| Independent examiner | Lopian Gross Barnett & Co<br>1st Floor, Cloister House<br>Riverside<br>New Bailey Street<br>Manchester<br>M3 5FS |
| Bankers              | HSBC Bank plc                                                                                                    |

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# OHR YERUSHALAYIM SYNAGOGUE

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# **OHR YERUSHALAYIM SYNAGOGUE**

## **TRUSTEES REPORT**

### ***FOR THE YEAR ENDED 30 NOVEMBER 2020***

---

The trustees present their report and financial statements for the year ended 30 November 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Deed of Constitution dated 4 December 2012, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

#### **Objectives and activities**

The principal objectives of the charity are to promote and advance the Jewish religion and Jewish ethics by the running of prayer groups on a regular basis, to arrange and provide for the holding of meetings, lectures and exhibitions for information and advancement of the Jewish religion and to promote the education of children and adolescents in Jewish religion and ethics.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

The principal activities during the year were the running of a synagogue, including Jewish social religious events for the members of the synagogue. The synagogue continued to thrive in the year, both in terms of growing membership and in the number of activities that take place.

#### **Financial review**

The synagogue's finances are managed by a dedicated treasurer who is duly overseen by the trustees.

During the year under review, as set out on the Statement of Financial Activities, the charity received income of £83,431 (2019 : £133,229) with £94,605 (2019 : £108,737) being expended in accordance with the objects of the charity. Reserves at the year end totalled £641,589 matched by the investment in the synagogue of £567,032 and cash of £71,557.

There has been a reduction in income during this trading period, due to Covid restrictions resulting in reduced services. In addition during this period member income has been affected.

This has been a temporary situation and the Synagogue has now returned to full function. The Trustees anticipate income will increase accordingly. In addition the Synagogue continues to maintain sufficient reserves that ensures liabilities can be met.

It is the policy of the charity that unrestricted funds which are not required for the synagogue building and other assets should be maintained at a level which will ensure that, in the event of a significant drop in funding, the charity will be able to continue its current activities while consideration is given to ways in which additional funds may be raised.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# OHR YERUSHALAYIM SYNAGOGUE

## TRUSTEES REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 NOVEMBER 2020**

---

### Structure, governance and management

The Ohr Yerushalayim Synagogue is a registered charity (no 1078745) and its address is as shown on the legal and administrative information.

The trustees of the charity who served during the year were as follows:

Adam Bookman

Dov Black

Jack Salomon

The day to day administration of the charity is carried on by a five person Board of Management (known as the Executive Committee) comprising one trustee and four members of the synagogue elected by the membership.

Appointment of other trustees is at the discretion of the serving trustees.

All decisions made on behalf of the charity are made by the trustees.

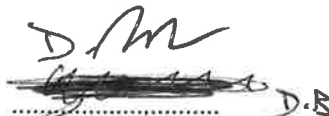
The trustees report was approved by the Board of Trustees.



**Adam Bookman**

Trustee

Dated: 03/09/2021



**Dov Black**

Trustee

Dated: 03/09/2021



**Jack Salomon**

Trustee

Dated: 03/09/2021

# OHR YERUSHALAYIM SYNAGOGUE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF OHR YERUSHALAYIM SYNAGOGUE

---

I report to the trustees on my examination of the financial statements of Ohr Yerushalayim Synagogue (the charity) for the year ended 30 November 2020.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



D Rubinstein FCA  
Lopian Gross Barnett & Co

1st Floor, Cloister House  
Riverside  
New Bailey Street  
Manchester  
M3 5FS

Dated: 03/09/2021

# OHR YERUSHALAYIM SYNAGOGUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2020

|                                               | Notes | Unrestricted<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>2020<br>£ | Unrestricted<br>funds<br>2019<br>£ | Restricted<br>funds<br>2019<br>£ | Total<br>2019<br>£ |
|-----------------------------------------------|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| <b>Income from:</b>                           |       |                                    |                                  |                    |                                    |                                  |                    |
| Donations and gifts                           | 2     | 79,053                             | 4,378                            | 83,431             | 127,560                            | 5,669                            | 133,229            |
| <b>Expenditure on:</b>                        |       |                                    |                                  |                    |                                    |                                  |                    |
| Charitable activities                         | 3     | 90,227                             | 4,378                            | 94,605             | 103,068                            | 5,669                            | 108,737            |
| <b>Net (expenditure)/income for the year/</b> |       |                                    |                                  |                    |                                    |                                  |                    |
| Net movement in funds                         |       | (11,174)                           | -                                | (11,174)           | 24,492                             | -                                | 24,492             |
| <b>Fund balances at 1 December 2019</b>       |       |                                    |                                  |                    |                                    |                                  |                    |
|                                               |       | 648,363                            | 1,400                            | 649,763            | 623,871                            | 1,400                            | 625,271            |
| <b>Fund balances at 30 November 2020</b>      |       |                                    |                                  |                    |                                    |                                  |                    |
|                                               |       | 637,189                            | 1,400                            | 638,589            | 648,363                            | 1,400                            | 649,763            |

# OHR YERUSHALAYIM SYNAGOGUE

## BALANCE SHEET

AS AT 30 NOVEMBER 2020

|                                              | Notes | 2020<br>£ | £       | 2019<br>£ | £       |
|----------------------------------------------|-------|-----------|---------|-----------|---------|
| <b>Fixed assets</b>                          |       |           |         |           |         |
| Tangible assets                              | 6     |           | 567,032 |           | 565,912 |
| <b>Current assets</b>                        |       |           |         |           |         |
| Cash at bank and in hand                     |       | 71,557    |         | 83,851    |         |
| Net current assets                           |       |           | 71,557  |           | 83,851  |
| <b>Total assets less current liabilities</b> |       |           | 638,589 |           | 649,763 |
| <b>Income funds</b>                          |       |           |         |           |         |
| Restricted funds                             |       |           | 1,400   |           | 1,400   |
| Unrestricted funds                           |       |           | 637,189 |           | 648,363 |
|                                              |       |           | 638,589 |           | 649,763 |

The financial statements were approved by the Trustees on 03/09/2021

  
Adam Bookman  
Trustee

  
Dov Black  
Trustee

  
Jack Salomon  
Trustee

# OHR YERUSHALAYIM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2020

### 1 Accounting policies

#### Charity information

Ohr Yerushalayim Synagogue is a charitable trust constituted under a Deed of Constitution dated 4 December 2012.

#### 1.1 Basis of preparation

The accounts have been prepared on the receipts and payments basis

#### 1.2 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.

#### 1.3 Tangible fixed assets

Tangible fixed assets are measured at cost, net of depreciation to 30 November 2012. Depreciation was previously provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

|               |                      |
|---------------|----------------------|
| Building      |                      |
| Torah Scrolls | 2% Straight line     |
| Furniture     | 5% Straight line     |
| Computers     | 25% Reducing balance |

### 2 Donations and gifts

|                     | Unrestricted<br>funds | Restricted<br>funds | Total     | Unrestricted<br>funds | Restricted<br>funds | Total     |
|---------------------|-----------------------|---------------------|-----------|-----------------------|---------------------|-----------|
|                     | 2020<br>£             | 2020<br>£           | 2020<br>£ | 2019<br>£             | 2019<br>£           | 2019<br>£ |
| Donations and gifts | 79,053                | 4,378               | 83,431    | 127,560               | 5,669               | 133,229   |

Included within the above as restricted is £4,378 (2019 : £5,669) of government grants that were received in respect of the security costs of the synagogue. £4,805 of the security funds were expended in the year.

# OHR YERUSHALAYIM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2020

### 3 Charitable activities

|                                                    | 2020<br>£     | 2019<br>£      |
|----------------------------------------------------|---------------|----------------|
| Rent                                               | 18,494        | 18,493         |
| Federation of Synagogues membership                | 10,000        | 10,000         |
| Insurance                                          | 1,857         | 7,065          |
| Religious services, books and requisites           | 2,885         | 1,780          |
| Cleaning, repair, maintenance and sundry purchases | 14,882        | 15,336         |
| Fundraising and social activities                  | 19,494        | 28,317         |
| Security costs                                     | 4,805         | 5,669          |
| Advertising, printing and postage                  | -             | 605            |
| Rates                                              | 1,391         | 1,882          |
| Light and heat                                     | 5,475         | 5,642          |
| Telephone                                          | 240           | 205            |
| Professional fees                                  | 707           | 707            |
| Rabbinical and other religious services            | 14,375        | 15,060         |
|                                                    | <u>94,605</u> | <u>108,737</u> |
|                                                    | <u>94,605</u> | <u>108,737</u> |
| <b>Analysis by fund</b>                            |               |                |
| Unrestricted funds                                 | 90,227        |                |
| Restricted funds                                   | 4,378         |                |
|                                                    | <u>94,605</u> |                |
| <b>For the year ended 30 November 2019</b>         |               |                |
| Unrestricted funds                                 |               | 103,068        |
| Restricted funds                                   |               | 5,669          |
|                                                    |               | <u>108,737</u> |

### 4 Trustees

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

None of the trustees (or any person connected with them) received any reimbursement of expenses from the charity during the year.

# OHR YERUSHALAYIM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 NOVEMBER 2020

#### 5 Employees

The average monthly number of employees during the year was:

|       | 2020<br>Number | 2019<br>Number |
|-------|----------------|----------------|
| Total | -              | -              |

#### 6 Tangible fixed assets

|                                    | Building<br>£ | Torah Scrolls<br>£ | Furniture<br>£ | Computers<br>£ | Total<br>£ |
|------------------------------------|---------------|--------------------|----------------|----------------|------------|
| <b>Cost</b>                        |               |                    |                |                |            |
| At 1 December 2019                 | 453,662       | 54,337             | 72,108         | -              | 580,107    |
| Additions                          | -             | -                  | 610            | 510            | 1,120      |
| At 30 November 2020                | 453,662       | 54,337             | 72,718         | 510            | 581,227    |
| <b>Depreciation and impairment</b> |               |                    |                |                |            |
| At 1 December 2019                 | -             | 4,347              | 9,848          | -              | 14,195     |
| At 30 November 2020                | -             | 4,347              | 9,848          | -              | 14,195     |
| <b>Carrying amount</b>             |               |                    |                |                |            |
| At 30 November 2020                | 453,662       | 49,990             | 62,870         | 510            | 567,032    |
| At 30 November 2019                | 453,662       | 49,990             | 62,260         | -              | 565,912    |

#### 7 Analysis of net assets between funds

|                                                       | Unrestricted<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>2020<br>£ | Unrestricted<br>funds<br>2019<br>£ | Restricted<br>funds<br>2019<br>£ | Total<br>2019<br>£ |
|-------------------------------------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 30 November 2020 are represented by: |                                    |                                  |                    |                                    |                                  |                    |
| Tangible assets                                       | 567,032                            | -                                | 567,032            | 565,912                            | -                                | 565,912            |
| Current assets/ (liabilities)                         | 70,157                             | 1,400                            | 71,557             | 82,451                             | 1,400                            | 83,851             |
|                                                       | 637,189                            | 1,400                            | 638,589            | 648,363                            | 1,400                            | 649,763            |

The restricted funds comprise donations for the Building Fund.

# **OHR YERUSHALAYIM SYNAGOGUE**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** ***FOR THE YEAR ENDED 30 NOVEMBER 2020***

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### **8 Related party transactions**

There were no related party transactions during the year that require disclosure (2019 - none).