

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

OHR YERUSHALAYIM SYNAGOGUE

LEGAL AND ADMINISTRATIVE INFORMATION

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

OHR YERUSHALAYIM SYNAGOGUE

CONTENTS

	Page
Trustees report	1 - 2
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 9

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.

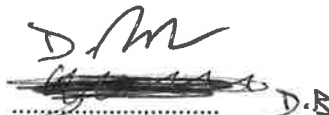
The trustees report was approved by the Board of Trustees.



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


OHR YERUSHALAYIM SYNAGOGUE

BALANCE SHEET


AS AT 30 NOVEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	6		567,032		565,912
Current assets					
Cash at bank and in hand		71,557		83,851	
Net current assets			71,557		83,851
Total assets less current liabilities			638,589		649,763
Income funds					
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 funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020 £	2020 £	2020 £	2019 £	2019 £	2019 £
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 £	2019 £
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>
Analysis by fund		
Unrestricted funds	90,227	
Restricted funds	4,378	
	<u>94,605</u>	
For the year ended 30 November 2019		
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 Number	2019 Number
Total	-	-

6 Tangible fixed assets

	Building £	Torah Scrolls £	Furniture £	Computers £	Total £
Cost					
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
Depreciation and impairment					
At 1 December 2019	-	4,347	9,848	-	14,195
At 30 November 2020	-	4,347	9,848	-	14,195
Carrying amount					
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 funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
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***

8 Related party transactions

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