

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

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# **OHR YERUSHALAYIM SYNAGOGUE**

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# **OHR YERUSHALAYIM SYNAGOGUE**

## **TRUSTEES REPORT**

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

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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)

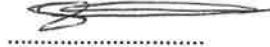
**FOR THE YEAR ENDED 30 NOVEMBER 2021**

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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

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

# OHR YERUSHALAYIM SYNAGOGUE

## BALANCE SHEET

AS AT 30 NOVEMBER 2021

	Notes	2021 £	£	2020 £	£
<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

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#### 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 funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	87,065	2,963	90,028	79,053	4,378	83,431
Grant income 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 £	2020 £
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 Number	2020 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 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
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).