

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

Trustees	Dov Black Jack Salomon Abraham Stern	(Appointed 1 December 2022)
Charity number	1078745	
Principal address	470 Bury New Road Salford United Kingdom M7 4NU	
Independent examiner	Lopian Gross Barnett & Co 1st Floor, Cloister House Riverside New Bailey Street Manchester M3 5FS	
Bankers	HSBC (Manchester) 2 - 4 St Ann's Square Manchester 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 funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	2	151,404	4,373	155,777	102,742	6,029	108,771
Total income		151,404	4,373	155,777	102,742	6,029	108,771
Expenditure on:							
Charitable activities	3	109,126	5,789	114,915	98,555	5,894	104,449
Total expenditure		109,126	5,789	114,915	98,555	5,894	104,449
Net income/(expenditure) and movement in funds		42,278	(1,416)	40,862	4,187	135	4,322
Reconciliation of funds:							
Fund balances at 1 December 2022		638,589	1,890	640,479	634,402	1,755	636,157
Fund balances at 30 November 2023		680,867	474	681,341	638,589	1,890	640,479

OHR YERUSHALAYIM SYNAGOGUE


BALANCE SHEET

AS AT 30 NOVEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	8		588,974		588,974
Current assets					
Debtors	9	2,800		2,800	
Cash at bank and in hand		89,567		48,705	
		<u>92,367</u>		<u>51,505</u>	
Net current assets			92,367		51,505
Total assets less current liabilities			<u>681,341</u>		<u>640,479</u>
Net assets excluding pension liability			<u>681,341</u>		<u>640,479</u>
The funds of the charity					
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 funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
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 £	2022 £
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>
Analysis by fund		
Unrestricted funds	109,126	
Restricted funds	5,789	
	<u>114,915</u>	
For the year ended 30 November 2022		
Unrestricted funds		98,555
Restricted funds		5,894
		<u>104,449</u>

4 Net movement in funds

	2023 £	2022 £
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 Number	2022 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 £	Torah Scrolls £	Fixtures and Fittings £	Computers £	Total £
Cost					
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
Depreciation and impairment					
At 1 December 2022	-	4,347	9,848	-	14,195
At 30 November 2023	-	4,347	9,848	-	14,195
Carrying amount					
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 £	2022 £
Amounts falling due within one year:		
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 December 2022 £	Incoming resources £	Resources expended £	At 30 November 2023 £
	1,890	4,373	(5,789)	474
Previous year:	At 1 December 2021 £	Incoming resources £	Resources expended £	At 30 November 2022 £
	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 December 2022 £	Incoming resources £	Resources expended £	At 30 November 2023 £
General funds	638,589	151,404	(109,126)	680,867
Previous year:	At 1 December 2021 £	Incoming resources £	Resources expended £	At 30 November 2022 £
General funds	634,402	102,742	(98,555)	638,589

12 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 30 November 2023:			
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 funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 30 November 2022:			
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).