

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 Jack Salomon Abraham Stern
<b>Charity number (England and Wales)</b>	1078745
<b>Principal address</b>	470 Bury New Road Salford United Kingdom M7 4NU
<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 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**

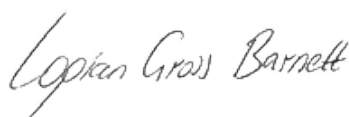
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting 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

30/09/2025

Date: .....

# OHR YERUSHALAYIM SYNAGOGUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 NOVEMBER 2024**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Restated Total 2023 £
<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 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 £	2023 £
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 funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
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 funds 2024 £	Unrestricted funds 2023 £
<b>Rental Income</b>		
Charitable rental income	31,137	22,873

### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
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>

<b>7</b>	<b>Trustees</b>
	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:		
		2024	2023
		Number	Number
	Total	-	-

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

<b>9</b>	<b>Taxation</b>
	The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

<b>10</b>	<b>Tangible fixed assets</b>	<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>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	At 30 November 2024	603,026	54,337	82,639	848	740,850
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<b>Depreciation and impairment</b>					
	At 1 December 2023	-	4,347	9,848	-	14,195
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	At 30 November 2024	-	4,347	9,848	-	14,195
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<b>Carrying amount</b>					
	At 30 November 2024	603,026	49,990	72,791	848	726,655
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	At 30 November 2023	465,345	49,990	72,791	848	588,974
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </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 £	2023 £
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 December 2023 £	Incoming resources £	Resources expended £	Transfers £	At 30 November 2024 £
	474	5,804	(7,329)	1,051	-
Previous year:	At 1 December 2022 £	Incoming resources £	Resources expended £	Transfers £	At 30 November 2023 £
	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 December 2023 £	Incoming resources £	Resources expended £	Transfers £	At 30 November 2024 £
General funds	789,608	161,432	(137,875)	(1,051)	812,114
Previous year:	At 1 December 2022 £	Incoming resources £	Resources expended £	Transfers £	At 30 November 2023 £
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 funds 2024 £	Restricted funds 2024 £	Total 2024 £
<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 funds 2023 £	Restricted funds 2023 £	Total 2023 £
<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).