

FOUNDATION FOR JEWISH HERITAGE

England & Wales · Charity number 1162111

Details

Status Registered

Legal form CIO

Registered 2015-06-10

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

Contact

Address New Burlington House
1075 Finchley Road
London
NW11 0PU

Phone 07968529609

Email michaelmail@foundationforjewishheritage.com

Website www.foundationforjewishheritage.com

Activities

Objects: 1) TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE BUILT JEWISH HERITAGE INCLUDING SYNAGOGUES, MONUMENTS, CEMETERIES, COMMUNAL BUILDINGS AND SITES OF SUFFICIENT RELIGIOUS, HISTORICAL, ARCHITECTURAL, SOCIAL OR CULTURAL SIGNIFICANCE2) TO ADVANCE THE EDUCATION OF THE PUBLIC REGARDING JEWISH HERITAGE

Activities: The objects of the Foundation for Jewish Heritage are:* to promote for the benefit of the public the conservation, protection and improvement of the built Jewish heritage including synagogues, monuments, cemeteries, communal buildings and sites of religious, historical, architectural, social or cultural significance* to advance the education of the public regarding Jewish heritage

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Austria
- France
- Germany
- Hungary
- Poland
- Slovakia
- Spain
- Turkey
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£951,015	£515,842	£819,757	1
2024-09-30	£568,602	£527,134	£384,584	2
2023-09-30	£265,988	£332,819	-	-
2022-09-30	£315,900	£207,236	-	-
2021-09-30	£210,438	£98,235	-	-
2020-09-30	£141,095	£115,713	-	-

Trustees

Name	Role	Appointed
DAME Helen Hyde DBE		2016-08-01
Daniel Peltz		2017-01-20
David Bearman		2018-07-10
Lord Daniel Finkelstein		2016-08-01
Professor David Latchman CBE		2023-07-27
RICKIE BURMAN		2026-02-13
STEPHEN GOLDMAN		2016-08-02
STUART RODEN		2016-08-01
Simon Sebag Montefiore		2021-03-15
Sir SIMON SCHAMA CBE		2016-08-01
THE RIGHT HONOURABLE JIM MURPHY		2016-08-01

Accounts

CHARITY REGISTRATION NUMBER: 1162111

**FOUNDATION FOR JEWISH HERITAGE
UNAUDITED FINANCIAL STATEMENTS
30 SEPTEMBER 2025**

FOUNDATION FOR JEWISH HERITAGE
FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2025

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FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 SEPTEMBER 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Foundation for Jewish Heritage
Charity registration number	1162111
Principal office	20 Neeld Crescent London NW4 3RR

THE TRUSTEES

Mr D Peltz OBE
Mr S Sebag Montefiore
Dame H Hyde DBE
Mr S Roden
Lord D Finkelstein OBE
Rt Hon J Murphy
Sir S Schama CBE
Mr D Bearman
Mr S Goldman
Mr R Ziegler
Prof D Latchman CBE

INDEPENDENT EXAMINER Keith Sussman FCA

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Board of Trustees of the Foundation for Jewish Heritage oversees the charity's operations and programme of work, and they, along with Honorary Solicitor Charlotte Wilson, are to be thanked for the time and effort that they provide on a voluntary basis.

Risk management policy

The Trustees have identified and reviewed the major risks to which the charity is exposed. Checks are regularly invoked, particularly those relating to the operations and finance of the charity. The Trustees are satisfied that these systems and procedures mitigate any perceived risks.

FOUNDATION FOR JEWISH HERITAGE
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 30 SEPTEMBER 2025

OBJECTIVES AND ACTIVITIES

The purpose of the Foundation for Jewish Heritage, as stated in its Constitution and approved by the Charity Commission as charitable, is:

- to promote for the benefit of the public the conservation, protection and improvement of the built Jewish heritage including synagogues, monuments, cemeteries, communal buildings and sites of sufficient religious, historical, architectural, social or cultural significance;
- to advance the education of the public regarding Jewish heritage.

The Trustees have referred to the advice contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives, and in planning future activities and setting the grant making policy for the year.

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2025

ACHIEVEMENTS AND PERFORMANCE

1 Areas of focus

The delivery of the Foundation's mission in the field of Jewish heritage covers four key areas:

- research - creating an inventory of Jewish heritage sites, and prioritising those at risk
- advocacy - making the case for Jewish cultural heritage and promoting interest in specific sites
- expertise - providing professional advice and guidance to create solutions for vulnerable sites working with local partners, and nurturing expertise in Jewish heritage preservation
- resources - securing funding to invest in Jewish heritage sites at risk to ensure these are preserved, given a sustainable use, and saved for the future.

This has been further year of significant progress for the Foundation. Highlights are outlined below.

2 Historic Synagogues Preservation

The Foundation's work in the field of synagogue preservation is guided by the research it had undertaken in collaboration with the Center for Jewish Art at the Hebrew University of Jerusalem, to create an inventory of the historic synagogues across Europe, categorising each according to significance and condition. This mapping was undertaken to bring a comprehensive and strategic approach to the Foundation's work, and it is assisting efforts to help save and repurpose a number of prioritised sites.

Following a Feasibility Study, the Foundation purchased the historic grade II listed former synagogue in **Merthyr Tydfil** in Wales in 2019 with the vision of creating a Welsh Jewish Cultural Centre. Urgent repairs were carried out in 2020 and the Foundation hosted a visit of the now HM King Charles III in 2021. This past year, the Foundation, through the consultants it commissioned, has been completing the project's Development Phase preparing the detailed plans for the transformation of the synagogue building into the Welsh Jewish Cultural Centre. A submission for Delivery Phase funding to carry out the works on the building will be made to National Lottery, Welsh Government and other potential funders for the Delivery Phase. Given the physical constraints of the synagogue site, the Foundation purchased the next door grade II listed Primrose Hill House to improve capacity to fully deliver the various activities and programmes envisaged for the Cultural Centre, primarily funded by the Community Facilities Programme of the Welsh Government and Merthyr Tydfil Country Borough Council.

The former synagogue in **Hijar in Spain** is one of the very few remaining medieval Jewish sites in the country, and it has served as a church following the 1492 expulsion of the Jewish community. The Foundation had prepared a Masterplan based on the Municipality's vision to turn the building into a Heritage Centre that will present the faith, culture and traditions of the former Sephardi community of the Aragon region. A proposal for a more detailed Feasibility Study has been proposed as the next stage which is being considered by the Municipality.

The Foundation has continued to liaise with the Foundation for the Preservation of Jewish Heritage in Poland (FODZ) - owners of the striking Baroque **Orla synagogue in Poland**. Urgent repairs had been carried out on the building to prevent it from deteriorating and the Foundation secured support from the Vindobona Trust to undertake a Feasibility Study testing the idea of the synagogue serving as an arts and education centre. The Foundation worked with FODZ to submit Orla for the Europa Nostra '7 Most Endangered Sites of Europe' programme, and Orla was selected for this important award.

The Foundation has maintained its support of the campaign to preserve and repurpose the historic **Tempel synagogue in Hamburg**. The city authorities had purchased the site from a private owner

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2025

and then commissioned a Feasibility Study which the Foundation had been proposing. Various heritage and cultural activities are planned for the site to raise its profile.

The beautiful grade II* listed **Middle Street synagogue in Brighton** has been lying empty and largely unused for 20 years, its condition deteriorating. The Foundation entered into a partnership with the owners, the Brighton and Hove Hebrew Congregation, undertaking an Options Appraisal which identified a future use for the site as a cultural and educational venue. The Foundation has applied to the National Lottery Heritage Fund for next phase development work funding.

There are very few medieval synagogues that survived in Europe which makes the synagogue in **Korneuburg in Austria** particularly important. It is believed to have been built in the 14th century making it one of the oldest extant synagogue buildings in Europe. The building is listed as a historic landmark and remains privately owned. The Foundation has been supporting local volunteers who have been campaigning for the local Municipality to purchase the building with the aim of turning it into a Jewish Museum.

The historic grade II listed **Sandys Row synagogue** in London was founded by Dutch Ashkenazi Jews in the mid-19th century. There was once a community of 150,000 Jews in the East End of London and over 50 synagogues. Today, the area's Jewish community is very small, with only two functioning synagogues remaining, and Sandys Row is one of them. The Foundation was commissioned by Sandys Row to undertake a Feasibility Study testing the idea of establishing a heritage centre on the site dedicated to the legacy of the Jewish East End. The Study proved the merits of the proposition, and an application has been submitted to the National Lottery Heritage Fund for next phase development work funding.

3 UK National Project

The Foundation has passed the initial round of an application to the National Lottery Heritage Fund to establish a project to provide guidance and support to historic synagogues facing challenges across the UK. Our project partners are the Heritage Network who will assist with training aspects, and the Board of Deputies of British Jews who will assist with local community liaison.

The project will run for six years with the development/planning phase in the first year followed by five years of delivery/implementation, subject to a successful application to National Lottery.

Key aspects of the project include –

- appointing two 'Support Officers' whose work will cover (a) buildings, repairs and maintenance and (b) education and outreach
- creating a project website with information and resources
- creating a Historic Synagogues Network: a forum for volunteers working on synagogue preservation to meet to undergo training in various aspects of heritage preservation and development, and serving as a vehicle for the sharing of information on best practices, issues, challenges etc
- assisting historic synagogues with recording and preserving artefacts within their sites, and running oral history programmes to capture testimonies of their members
- establishing a Historic Synagogues Heritage Route
- establishing a Development Grants Scheme providing small financial awards to synagogues interested in undertaking early stage development work such as conducting building surveys or feasibility studies.

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2025

ACHIEVEMENTS AND PERFORMANCE *(continued)*

4 Communications

The Foundation has continued to promote its work, regularly placing new stories on its website and circulating these through its various social media channels.

The Merthyr Tydfil synagogue project has its own dedicated website and framework for disseminating information on developments with the project.

The Foundation's activities have regularly appeared in various media in the UK and internationally.

The Foundation has also made presentations on its work to various organisations as part of its ongoing efforts to develop greater interest in, and support for, its mission.

5 Advocacy

Advocacy is an inherent aspect of every project in which the Foundation has been involved.

The Foundation has continued to nurture its network of contacts, engaging with a wide variety of individuals and organisations in the UK and across Europe to promote the Jewish heritage preservation agenda.

Its Friends organisations in the USA and Canada are also engaged in raising the profile of the Foundation.

6 5 Year Strategy

The Foundation prepared a 5 year strategy which is guiding the Foundation's programme of work.

7 Staffing

The Foundation recognised the need to expand the professional team to ensure it has the capacities to deliver its expanding programme of work. As a result, an Operations Manager has been appointed as well as a Proposal Writer position.

8 Fundraising

The Foundation has managed to maintain its funding this year despite a challenging climate, both for specific project work and for the vital core operation.

9 Supporters - giving thanks

We are deeply grateful to all our supporters who have ensured that the work of the Foundation has been able to progress. This includes our expanding network of donors, patrons, partners, friends, expert advisors and volunteers.

FINANCIAL REVIEW

The Foundation's expenditure is closely monitored and this year of operation ended with a surplus.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserve of the charity, at a level which the Trustees think appropriate in order to meet the current and foreseeable future commitments of the charity.

FOUNDATION FOR JEWISH HERITAGE
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 30 SEPTEMBER 2025

PLANS FOR FUTURE

The main tasks of the Foundation going forward are as follows:

- to continue our work offering advice, guidance and expertise to a number of prioritised projects that are working on restoring and repurposing important historic synagogues at risk
- to continue to develop our flagship Merthyr Tydfil synagogue/Welsh Jewish Cultural Centre project
- to launch and develop the new UK-wide initiative supporting historic synagogues facing challenges across the country.
- to raise further the Foundation's profile, expand its network of contacts, and strengthen its advocacy work
- to raise more funds and recruit more volunteers.

IN CONCLUSION

The Foundation for Jewish Heritage is saving and repurposing historic Jewish sites to serve as profound places of education on the Jewish experience.

By presenting the Jewish story, we hope to strengthen civil society by improving cross-cultural understanding and social cohesion. These are challenging times, which makes our work all the more important.

The trustees' annual report was approved on 24th July 2026 and signed on behalf of the board of trustees by:



Dame H Hyde DBE
Trustee

FOUNDATION FOR JEWISH HERITAGE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FOUNDATION
FOR JEWISH HERITAGE
YEAR ENDED 30 SEPTEMBER 2025

I report to the trustees on my examination of the financial statements of Foundation for Jewish Heritage ('the charity') for the year ended 30 September 2025.

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 Act').

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

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 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 accounts to be reached.



Keith Sussman FCA
Independent Examiner

Cohen Arnold
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

24 July 2026

FOUNDATION FOR JEWISH HERITAGE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 SEPTEMBER 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	354,977	596,038	951,015	568,602
Total income		<u>354,977</u>	<u>596,038</u>	<u>951,015</u>	<u>568,602</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	5	46,003	–	46,003	38,307
Expenditure on charitable activities	6,7	237,062	232,777	469,839	488,827
Total expenditure		<u>283,065</u>	<u>232,777</u>	<u>515,842</u>	<u>527,134</u>
Net income		<u>71,912</u>	<u>363,261</u>	<u>435,173</u>	<u>41,468</u>
Transfers between funds		(192,807)	192,807	–	–
Net movement in funds		<u>(120,895)</u>	<u>556,068</u>	<u>435,173</u>	<u>41,468</u>
Reconciliation of funds					
Total funds brought forward		375,577	9,007	384,584	343,116
Total funds carried forward		<u>254,682</u>	<u>565,075</u>	<u>819,757</u>	<u>384,584</u>

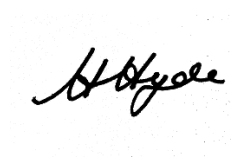
The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 17 form part of these financial statements.

FOUNDATION FOR JEWISH HERITAGE
STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Heritage assets	12	565,075	204,344
CURRENT ASSETS			
Debtors	13	26,966	26,965
Cash at bank and in hand		<u>262,216</u>	<u>187,836</u>
		289,182	214,801
CREDITORS: amounts falling due within one year	14	<u>34,500</u>	<u>34,561</u>
NET CURRENT ASSETS		254,682	180,240
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>819,757</u>	<u>384,584</u>
NET ASSETS		<u>819,757</u>	<u>384,584</u>
FUNDS OF THE CHARITY			
Restricted funds		565,075	9,007
Unrestricted funds		<u>254,682</u>	<u>375,577</u>
Total charity funds	15	<u>819,757</u>	<u>384,584</u>

These financial statements were approved by the board of trustees and authorised for issue on 24th July 2026, and are signed on behalf of the board by:



Dame H Hyde DBE
Trustee

The notes on pages 11 to 17 form part of these financial statements.

FOUNDATION FOR JEWISH HERITAGE
STATEMENT OF CASH FLOWS
YEAR ENDED 30 SEPTEMBER 2025

	2025 £	2024 £
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	435,173	41,468
<i>Adjustments for:</i>		
Accrued (income)/expenses	(61)	12,800
<i>Changes in:</i>		
Trade and other debtors	(1)	(26,352)
Cash generated from operations	<u>435,111</u>	<u>27,916</u>
Net cash from operating activities	<u>435,111</u>	<u>27,916</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of heritage assets	(360,731)	—
Net cash used in investing activities	<u>(360,731)</u>	<u>—</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	74,380	27,916
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>187,836</u>	<u>159,920</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>262,216</u>	<u>187,836</u>

The notes on pages 11 to 17 form part of these financial statements.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2025

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is New Burlington House, 1075 Finchley Road, London, NW11 0PU.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

Allocation of certain expenditure is split between costs of raising donations and expenditure on charitable activities based on the professional judgement of the CEO of the Charity. For the year under review applicable costs were split such that 80% of costs related to charitable expenditure and 20% to costs of raising donations.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2025

3. ACCOUNTING POLICIES *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Heritage assets

The charity holds heritage assets, which are tangible fixed assets of historical, artistic or scientific importance that are held to advance preservation and conservation objectives of the charity. Newly purchased heritage assets are capitalised and included at cost including any incidental expenses of acquisition.

Subsequent costs associated with the stabilising of the building are capitalised in the year of expenditure.

The very long expected lives of heritage assets, due to their nature, value and need to be protected and preserved means that depreciation is not material and is, therefore, not provided.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2025

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
DONATIONS			
Donations	267,477	360,731	628,208
Donations - Projects	—	235,307	235,307
Legacy	87,500	—	87,500
	<u>354,977</u>	<u>596,038</u>	<u>951,015</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
DONATIONS			
Donations	228,191	—	228,191
Donations - Projects	—	340,411	340,411
Legacy	—	—	—
	<u>228,191</u>	<u>340,411</u>	<u>568,602</u>

5. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Wages and salaries	31,440	31,440	31,031	31,031
Employer's NIC	3,410	3,410	3,270	3,270
Conference fees	88	88	74	74
Travel costs	426	426	864	864
Legal and professional fees	4,023	4,023	611	611
Office costs	1,762	1,762	647	647
Computer costs	4,616	4,616	1,810	1,810
Consultancy	220	220	—	—
Bank charges	18	18	—	—
	<u>46,003</u>	<u>46,003</u>	<u>38,307</u>	<u>38,307</u>

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2025

6. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Research, developing strategy, overseeing and implementing programmes	233,612	232,777	466,389
Support costs	3,450	—	3,450
	<u>237,062</u>	<u>232,777</u>	<u>469,839</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Research, developing strategy, overseeing and implementing programmes	154,423	331,404	485,827
Support costs	3,000	—	3,000
	<u>157,423</u>	<u>331,404</u>	<u>488,827</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Research, developing strategy, overseeing and implementing programmes	466,389	—	466,389	485,827
Governance costs	—	3,450	3,450	3,000
	<u>466,389</u>	<u>3,450</u>	<u>469,839</u>	<u>488,827</u>

8. ANALYSIS OF SUPPORT COSTS

	Support costs £	Total 2025 £	Total 2024 £
Governance costs	3,450	3,450	3,000

9. INDEPENDENT EXAMINATION FEES

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	3,180	2,040

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2025

10. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	157,198	155,154
Social security costs	17,048	16,351
	<u>174,246</u>	<u>171,505</u>

Included in wages and salaries above is the bonus for 30.09.2025 of £30,000.

The average head count of employees during the year was 1 (2024: 1).

The number of employees whose remuneration for the year fell within the following bands, were:

	2025	2024
	No.	No.
£100,000 to £109,999	<u>1</u>	<u>1</u>

11. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. HERITAGE ASSETS

The Charity previously acquired the historic grade II listed former synagogue in Merthyr Tydfil in Wales. A Steering Committee was formed to oversee the project to transform the building into a Welsh Jewish Cultural Centre. During the year the Charity purchased the next door grade II listed Primrose Hill House to improve capacity to fully deliver the various activities and programmes envisaged for the Cultural Centre.

	Heritage asset £
Cost or valuation	
At 1 Oct 2024	204,344
Additions	360,731
At 30 Sep 2025	<u>565,075</u>
Accumulated depreciation	
At 1 Oct 2024 and 30 Sep 2025	<u>—</u>
Carrying amount	
At 30 Sep 2025	<u>565,075</u>
At 30 Sep 2024	<u>204,344</u>

All Heritage assets are recorded at cost.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2025

12. HERITAGE ASSETS *(continued)*

Summary of transactions

	2025	2024	2023	2022	2021
	£	£	£	£	£
Included in the statement of financial position					
Purchases	360,731	—	—	—	69,363
Total additions	<u>360,731</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>69,363</u>

13. DEBTORS

	2025	2024
	£	£
Other debtors	<u>26,966</u>	<u>26,965</u>

Other debtors include £26,353 provided to a connected charity to be incorporated in Spain.

14. CREDITORS: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	<u>34,500</u>	<u>34,561</u>

15. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 Oct 2024	Income	Expenditure	Transfers	At 30 Sep 2025
	£	£	£	£	£
General funds	<u>375,577</u>	<u>354,977</u>	<u>(283,065)</u>	<u>(192,807)</u>	<u>254,682</u>

	At 1 Oct 2023	Income	Expenditure	Transfers	At 30 Sep 2024
	£	£	£	£	£
General funds	<u>325,948</u>	<u>228,191</u>	<u>(195,730)</u>	<u>17,168</u>	<u>375,577</u>

Restricted funds

	At 1 Oct 2024	Income	Expenditure	Transfers	At 30 Sep 2025
	£	£	£	£	£
Project funds	<u>9,007</u>	<u>596,038</u>	<u>(232,777)</u>	<u>192,807</u>	<u>565,075</u>

	At 1 Oct 2023	Income	Expenditure	Transfers	At 30 Sep 2024
	£	£	£	£	£
Project funds	<u>17,168</u>	<u>340,411</u>	<u>(331,404)</u>	<u>(17,168)</u>	<u>9,007</u>

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2025

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	–	565,075	565,075
Current assets	289,182	–	289,182
Creditors less than 1 year	(34,500)	–	(34,500)
Net assets	<u>254,682</u>	<u>565,075</u>	<u>819,757</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	204,344	–	204,344
Current assets	205,794	9,007	214,801
Creditors less than 1 year	(34,561)	–	(34,561)
Net assets	<u>375,577</u>	<u>9,007</u>	<u>384,584</u>

17. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Oct 2024 £	Cash flows £	At 30 Sep 2025 £
Cash at bank and in hand	<u>187,836</u>	<u>74,380</u>	<u>262,216</u>

Accounts

CHARITY REGISTRATION NUMBER: 1162111

**FOUNDATION FOR JEWISH HERITAGE
UNAUDITED FINANCIAL STATEMENTS
30 SEPTEMBER 2024**

FOUNDATION FOR JEWISH HERITAGE
FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024

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FOUNDATION FOR JEWISH HERITAGE
TRUSTEES' ANNUAL REPORT
YEAR ENDED 30 SEPTEMBER 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Foundation for Jewish Heritage
Charity registration number	1162111
Principal office	20 Neeld Crescent London NW4 3RR

THE TRUSTEES

Mr D Peltz OBE	
Mr S Sebag Montefiore	
Ms E Robinson Wild	(Retired 8 July 2024)
Dame H Hyde DBE	
Mr S Roden	
Lord D Finkelstein OBE	
Rt Hon J Murphy	
Sir S Schama CBE	
Mr D Bearman	
Mr S Goldman	
Mr R Ziegler	
Prof D Latchman CBE	

INDEPENDENT EXAMINER Keith Sussman FCA

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Board of Trustees of the Foundation for Jewish Heritage oversees the charity's operations and programme of work, and they, along with Honorary Solicitor Dr Anthony Julius, are to be thanked for the time and effort that they provide on a voluntary basis.

Risk management policy

The Trustees have identified and reviewed the major risks to which the charity is exposed. Checks are regularly invoked, particularly those relating to the operations and finance of the charity. The Trustees are satisfied that these systems and procedures mitigate any perceived risks.

FOUNDATION FOR JEWISH HERITAGE
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 30 SEPTEMBER 2024

OBJECTIVES AND ACTIVITIES

The purpose of the Foundation for Jewish Heritage, as stated in its Constitution and approved by the Charity Commission as charitable, is:

- to promote for the benefit of the public the conservation, protection and improvement of the built Jewish heritage including synagogues, monuments, cemeteries, communal buildings and sites of sufficient religious, historical, architectural, social or cultural significance;
- to advance the education of the public regarding Jewish heritage.

The Trustees have referred to the advice contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives, and in planning future activities and setting the grant making policy for the year.

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

ACHIEVEMENTS AND PERFORMANCE

1 Areas of focus

The delivery of the Foundation's mission in the field of Jewish heritage covers four key areas:

- research - creating an inventory of Jewish heritage sites, and prioritising those at risk
- advocacy - making the case for Jewish cultural heritage and promoting interest in specific sites
- expertise - providing professional advice and guidance to create solutions for vulnerable sites working with local partners, and nurturing expertise in Jewish heritage preservation
- resources - securing funding to invest in Jewish heritage sites at risk to ensure these are preserved, given a sustainable use, and saved for the future.

This has been a further year of important progress for the Foundation as it works on individual Jewish heritage preservation projects, participates in two European Union funded Jewish heritage initiatives, and continues its general advocacy work. The highlights are outlined below.

2 Historic Synagogues Preservation

The Foundation's work in the field of synagogue preservation is guided by the research undertaken in partnership with the Center for Jewish Art at the Hebrew University of Jerusalem, to create an inventory of the historic synagogues across Europe, categorising each according to significance and condition.

This mapping was undertaken to bring a comprehensive and strategic approach to the Foundation's programme, and it is working to support efforts to help save a number of prioritised sites. These include -

Merthyr Tydfil, Wales

Following a Feasibility Study, the Foundation purchased the historic grade II listed former synagogue in Merthyr Tydfil in Wales in 2019 with the vision of creating a Welsh Jewish Heritage Centre. Urgent repairs were carried out in 2020 and the Foundation hosted a visit of the now HM King Charles III in 2021.

A submission was made to the National Lottery Heritage Fund in 2022 which proved successful. Match funding was secured from the Welsh Government and the Merthyr Tydfil County Borough Council.

This past year, the Foundation has been immersed in the project's Development Phase preparing the detailed plans for the transformation of the synagogue building into a Welsh Jewish Cultural Centre. A submission for Delivery Phase funding to carry out the works on the building will be made to National Lottery, Welsh Government and other potential funders when the Development Phase is concluded.

Given the physical constraints of the synagogue site, the Foundation is pursuing the purchase of the next door grade II listed Primrose Hill House to improve capacity to fully deliver the various activities and programmes envisaged for the Cultural Centre.

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Izmir Turkey

The Foundation has been supporting efforts by the local Izmir Jewish community and the Kiriati Foundation to preserve and develop a cluster of remarkable historic Sephardi synagogues in the old quarter of Izmir in Turkey. The Foundation secured funding last year to carry out research and preservation work on the ancient murals that adorn the walls of the Etz Hayim synagogue, which is the oldest synagogue in Izmir. The Foundation has maintained contact with Izmir as further works are considered.

Hijar, Spain

The former synagogue in Hijar in Spain is one of the very few remaining medieval Jewish sites in the country, and it served as a church following the 1492 expulsion of the Jewish community.

The Foundation was invited by the Mayor of Hijar to prepare a Masterplan based on the Municipality's vision to turn the building into a Heritage Centre that will present the faith, culture and traditions of the former Sephardi community of the Aragon region. The Foundation worked with local activist Lucia Conte Aguilar to prepare the plan which was presented to the Municipality last year.

The Foundation Chief Executive visited Spain this year and met with the Mayor and Aragon regional cultural leaders to discuss the Hijar synagogue project. The Mayor has invited the Foundation to undertake a Feasibility Study to take forward the Masterplan and prepare a more detailed assessment of the project's viability, and this will include an outline Business Plan.

Orla, Poland

FJH has continued to liaise with the Foundation for the Preservation of Jewish Heritage in Poland (FODZ) - owners of the striking Baroque Orla synagogue. Urgent repairs have been carried out on the building to prevent it from deteriorating.

The Foundation encouraged FODZ to submit Orla for the Europa Nostra '7 Most Endangered Sites of Europe' programme and is assisting with the application. The Brussels-based 'Future for Religious Heritage' has agreed to act as the formal sponsor.

Hamburg, Germany

The Foundation has maintained contact with leaders of the campaign, which the Foundation has been supporting, to preserve and repurpose the historic Tempel synagogue in Hamburg.

The city authorities had purchased the site from a commercial owner and then commissioned a Feasibility Study which the Foundation had proposed.

There is a debate as to what function the re-established synagogue site would perform. The Liberal Jewish community in Hamburg would like to take ownership of the site and use the building as a synagogue. It is currently lobbying for this to happen.

Brighton, England

The beautiful grade II* listed Middle Street synagogue in the centre of Brighton has been lying empty and largely unused for 20 years, its condition deteriorating. The Foundation entered into a partnership with the Brighton and Hove Hebrew Congregation, owners of the synagogue, with the brief to undertake an Options Appraisal to identify a future use for the synagogue building.

The Foundation recruited a Steering Committee chaired by Michael Rosehill and raised the funds to cover the costs of the Study from the National Lottery Heritage Fund, Architectural Heritage Fund and the Pilgrim Trust. The Study has been completed and a final report is being prepared to submit to the Brighton and Hove Hebrew Congregation.

FOUNDATION FOR JEWISH HERITAGE
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 30 SEPTEMBER 2024

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Fagaras, Romania

The Foundation has been advising a project to restore the former synagogue in Fagaras in Romania.

The local Municipality has taken out a long-term lease on the building and has been considering how the synagogue site could be developed to serve the needs of the local community, while also being a memorial and place of education on the life and contribution of the former Jewish community.

The Foundation Chief Executive visited Fagaras in 2023 and held meetings with the Municipality and local civil society activists. This year, a Steering Committee under the auspices of the Municipality has been formed to take forward the project.

Korneuburg, Austria

There are very few medieval synagogues that survived in Europe which makes the synagogue in Korneuburg on the Danube north of Vienna particularly special. It is believed to have been built in the 14th century making it one of the oldest extant synagogue buildings in Europe.

The building was listed as a historic landmark in the 1980s, but has remained privately owned and is currently used as a garage. The plan has been that the local Municipality would purchase the building with the aim of turning the site into a Jewish Museum, then enabling the province of Lower Austria and the Federal Government to join the project and bring it fully to fruition.

The Municipality is in negotiations with the owner of the site regarding the purchase.

London, England

The historic grade II listed Sandys Row synagogue in the Spitalfields area of London was founded by Dutch Ashkenazi Jews in the mid-19th century.

There was once a community of 150,000 Jews in the East End of London and over 50 synagogues. Today, the area's Jewish community is very small, only two functioning synagogues remain and Sandys Row is one of them.

The Foundation has been commissioned by Sandys Row to undertake a Feasibility Study testing the idea of establishing a heritage centre on the site dedicated to the legacy of the Jewish East End.

3 European Union funded projects

The Foundation is involved in two international projects that have been funded by the EU namely:

(a) preservation and promotion of Jewish cemeteries

The Foundation, together with consortium partners the European Jewish Cemeteries Initiative (ESJF) and Centropa, participated in a project focused on the preservation and promotion of Jewish cemeteries in seven countries - Lithuania, Poland, Slovakia, Hungary, Moldova, Georgia and Ukraine.

The Foundation's contribution focused on research, education and innovative programming and this included publishing three major reports. The project ended as the 23/24 year was beginning.

(b) Moreshet: network of Jewish heritage towns

The Foundation plays a leading role in 'Moreshet', which is a network of professionals from across Europe working on Jewish heritage preservation, embracing public bodies, local municipalities and heritage organisations. Moreshet supports professional development for the Jewish heritage sector while also providing a forum for the sharing of ideas, best practices and the challenges of working in this area. Online seminars were held during the year.

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

ACHIEVEMENTS AND PERFORMANCE *(continued)*

4 Communications

The Foundation has continued to promote its work, regularly placing new stories on its website and circulating these through its various social media channels.

The Merthyr Tydfil synagogue project has its own dedicated website and framework for disseminating information on developments with the project.

The Foundation's activities have regularly appeared in various media in the UK and internationally.

The Foundation has also made presentations on its work to various organisations as part of its ongoing efforts to develop greater interest in, and support for, its mission.

5 Advocacy

Advocacy is an inherent aspect of every project in which the Foundation has been involved.

The Foundation has continued to nurture its network of contacts, engaging with a wide variety of individuals and organisations to promote the Jewish heritage preservation agenda.

It has established an American Friends organisation to promote its work in the USA and, this year, established a Canadian Friends to do likewise in Canada.

6 5 Year Strategy

The previous year, the Foundation prepared a 5 year strategy which is guiding the Foundation's programme of work.

7 Staffing

A key recommendation in the 5 year strategy was the need to increase the staffing in the face of the Foundation's growing programme of work. As a result, a Project Director role was established from January 2024, and recruiting a fundraiser is being currently considered.

A new Bookkeeping firm 'Fortune Financials Ltd' began working for the Foundation this year.

8 Fundraising

The Foundation has managed to increase its funding this year despite a challenging climate, both for specific project work and for the vital core operation.

9 Supporters - giving thanks

We are deeply grateful to all our supporters who have ensured that the work of the Foundation has been able to progress. This includes our expanding network of donors, patrons, partners, friends, expert advisors and volunteers.

FINANCIAL REVIEW

The Foundation's expenditure is closely monitored and this year of operation ended with a surplus.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserve of the charity, at a level which the Trustees think appropriate in order to meet the current and foreseeable future commitments of the charity.

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

PLANS FOR FUTURE

The main tasks of the Foundation going forward are as follows:

- to continue our work offering advice, guidance and expertise to a number of prioritised projects that are working on restoring and repurposing important historic synagogues at risk
- to continue to develop our flagship Merthyr Tydfil synagogue/Welsh Jewish Cultural Centre project
- to continue to support the Moreshet network of Jewish heritage towns initiative, and explore additional ways in which the Foundation could support the Jewish heritage sector
- to raise further the Foundation's profile, expand its network of contacts, and strengthen its advocacy work
- to raise more funds and recruit more volunteers.

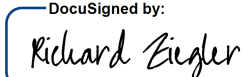
IN CONCLUSION

The Foundation for Jewish Heritage is saving historic and vulnerable Jewish sites as a means to an end - and that end is education.

We want to impact the Jewish world, helping the Jewish people understand their past in order to inform their present and future. We also want to impact wider contemporary society - explaining the Jewish life and contribution, building understanding and empathy while combatting ignorance and prejudice.

These are challenging times, which makes our work today all the more important.

The trustees' annual report was approved on 9 July 2025 and signed on behalf of the board of trustees by:

DocuSigned by:

9988361AE91B46F...
Mr R Ziegler
Trustee

FOUNDATION FOR JEWISH HERITAGE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FOUNDATION
FOR JEWISH HERITAGE
YEAR ENDED 30 SEPTEMBER 2024

I report to the trustees on my examination of the financial statements of Foundation for Jewish Heritage ('the charity') for the year ended 30 September 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 ('the Act').

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

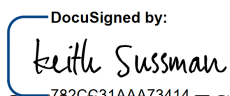
INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 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 accounts to be reached.

DocuSigned by:

782CG31AA73414
Keith Sussman FCA
Independent Examiner

Cohen Arnold
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

FOUNDATION FOR JEWISH HERITAGE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 SEPTEMBER 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	228,191	340,411	568,602	265,988
Total income		<u>228,191</u>	<u>340,411</u>	<u>568,602</u>	<u>265,988</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	5	38,307	–	38,307	30,582
Expenditure on charitable activities	6,7	157,423	331,404	488,827	302,237
Total expenditure		<u>195,730</u>	<u>331,404</u>	<u>527,134</u>	<u>332,819</u>
Net income/(expenditure)		<u>32,461</u>	<u>9,007</u>	<u>41,468</u>	<u>(66,831)</u>
Transfers between funds		17,168	(17,168)	–	–
Net movement in funds		<u>49,629</u>	<u>(8,161)</u>	<u>41,468</u>	<u>(66,831)</u>
Reconciliation of funds					
Total funds brought forward		325,948	17,168	343,116	409,335
Total funds carried forward		<u>375,577</u>	<u>9,007</u>	<u>384,584</u>	<u>342,504</u>

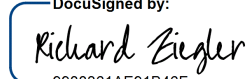
The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 18 form part of these financial statements.

FOUNDATION FOR JEWISH HERITAGE
STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2024

	Note	2024 £	£	2023 £
FIXED ASSETS				
Heritage assets	12		204,344	204,344
CURRENT ASSETS				
Debtors	13	26,965		—
Cash at bank and in hand		187,836		159,920
		<u>214,801</u>		<u>159,920</u>
CREDITORS: amounts falling due within one year	14	<u>34,561</u>		<u>21,760</u>
NET CURRENT ASSETS			<u>180,240</u>	<u>138,160</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>384,584</u>	<u>342,504</u>
NET ASSETS			<u>384,584</u>	<u>342,504</u>
FUNDS OF THE CHARITY				
Restricted funds			9,007	100
Unrestricted funds			<u>375,577</u>	<u>342,404</u>
Total charity funds	15		<u>384,584</u>	<u>342,504</u>

These financial statements were approved by the board of trustees and authorised for issue on 9 July 2025, and are signed on behalf of the board by:

DocuSigned by:

 9988361AE91B46F...
 Mr R Ziegler
 Trustee

The notes on pages 12 to 18 form part of these financial statements.

FOUNDATION FOR JEWISH HERITAGE
STATEMENT OF CASH FLOWS
YEAR ENDED 30 SEPTEMBER 2024

	2024 £	2023 £
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income/(expenditure)	41,468	(66,831)
<i>Adjustments for:</i>		
Accrued expenses/(income)	12,801	(840)
<i>Changes in:</i>		
Trade and other debtors	(26,353)	—
Trade and other creditors	—	(771)
Cash generated from operations	<u>27,916</u>	<u>(68,442)</u>
Net cash from/(used in) operating activities	<u>27,916</u>	<u>(68,442)</u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	27,916	(68,442)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	159,920	228,362
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>187,836</u>	<u>159,920</u>

The notes on pages 12 to 18 form part of these financial statements.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is New Burlington House, 1075 Finchley Road, London, NW11 0PU.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

Allocation of certain expenditure is split between costs of raising donations and expenditure on charitable activities based on the professional judgement of the CEO of the Charity. For the year under review applicable costs were split such that 80% of costs related to charitable expenditure and 20% to costs of raising donations.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2024

3. ACCOUNTING POLICIES *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Heritage assets

The charity holds heritage assets, which are tangible fixed assets of historical, artistic or scientific importance that are held to advance preservation and conservation objectives of the charity. Newly purchased heritage assets are capitalised and included at cost including any incidental expenses of acquisition.

Subsequent costs associated with the stabilising of the building are capitalised in the year of expenditure.

The very long expected lives of heritage assets, due to their nature, value and need to be protected and preserved means that depreciation is not material and is, therefore, not provided.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2024

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
DONATIONS			
Donations	228,191	—	228,191
Donations - Projects	—	340,411	340,411
EU Cemeteries grant	—	—	—
	<u>228,191</u>	<u>340,411</u>	<u>568,602</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
DONATIONS			
Donations	182,716	—	182,716
Donations - Projects	15,866	—	15,866
EU Cemeteries grant	67,406	—	67,406
	<u>265,988</u>	<u>—</u>	<u>265,988</u>

Some of the donations received in 2022 were to be utilised across the financial periods of 30 September 2022 to 30 September 2024.

5. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Wages and salaries	31,031	31,031	21,132	21,132
Employer's NIC	3,270	3,270	2,533	2,533
Conference fees	74	74	391	391
Travel costs	864	864	783	783
Legal and professional fees	611	611	3,442	3,442
Office costs	647	647	2,031	2,031
Computer costs	1,810	1,810	270	270
	<u>38,307</u>	<u>38,307</u>	<u>30,582</u>	<u>30,582</u>

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2024

6. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Research, developing strategy, overseeing and implementing programmes	154,423	331,404	485,827
Support costs	3,000	—	3,000
	<u>157,423</u>	<u>331,404</u>	<u>488,827</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Research, developing strategy, overseeing and implementing programmes	299,357	—	299,357
Support costs	2,880	—	2,880
	<u>302,237</u>	<u>—</u>	<u>302,237</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Research, developing strategy, overseeing and implementing programmes	485,827	—	485,827	299,357
Governance costs	—	3,000	3,000	2,880
	<u>485,827</u>	<u>3,000</u>	<u>488,827</u>	<u>302,237</u>

8. ANALYSIS OF SUPPORT COSTS

	Support costs £	Total 2024 £	Total 2023 £
Governance costs	3,000	3,000	2,880

9. INDEPENDENT EXAMINATION FEES

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	2,040	2,040

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2024

10. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	155,154	105,660
Social security costs	16,351	12,664
	<u>171,505</u>	<u>118,324</u>

Included in wages and salaries above is the bonus for 30.09.2024 of £30,000.

The average head count of employees during the year was 2 (2023: 1).

The number of employees whose remuneration for the year fell within the following bands, were:

	2024	2023
	No.	No.
£100,000 to £109,999	<u>1</u>	<u>1</u>

11. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. HERITAGE ASSETS

The Charity acquired the historic grade II listed former synagogue in Merthyr Tydfil in Wales. A Steering Committee was formed to oversee the project to transform the building into a Welsh Jewish Cultural Centre.

	Heritage asset £
Cost or valuation	
At 1 Oct 2023 and 30 Sep 2024	<u>204,344</u>
Accumulated depreciation	
At 1 Oct 2023 and 30 Sep 2024	<u>—</u>
Carrying amount	
At 30 Sep 2024	<u>204,344</u>
At 30 Sep 2023	<u>204,344</u>

All Heritage assets are recorded at cost.

Summary of transactions

The asset was acquired in August 2019 for £88,052. Subsequently the Charity spent £115,292 on urgent repairs stabilising the building.

13. DEBTORS

	2024	2023
	£	£
Other debtors	<u>26,965</u>	<u>—</u>

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2024

13. DEBTORS *(continued)*

Other debtors include £26,353 provided to a connected charity to be incorporated in Spain.

14. CREDITORS: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	<u>34,561</u>	<u>21,760</u>

15. ANALYSIS OF CHARITABLE FUNDS**Unrestricted funds**

	At 1 Oct 2023	Income	Expenditure	Transfers	At 30 Sep 2024
	£	£	£	£	£
General funds	<u>325,948</u>	<u>228,191</u>	<u>(195,730)</u>	<u>17,168</u>	<u>375,577</u>

	At 1 Oct 2022	Income	Expenditure	Transfers	At 30 Sep 2023
	£	£	£	£	£
General funds	<u>392,284</u>	<u>265,988</u>	<u>(332,819)</u>	<u>16,951</u>	<u>342,404</u>

Restricted funds

	At 1 Oct 2023	Income	Expenditure	Transfers	At 30 Sep 2024
	£	£	£	£	£
Project funds	<u>17,168</u>	<u>340,411</u>	<u>(331,404)</u>	<u>(17,168)</u>	<u>9,007</u>

	At 1 Oct 2022	Income	Expenditure	Transfers	At 30 Sep 2023
	£	£	£	£	£
Project funds	<u>17,051</u>	<u>—</u>	<u>—</u>	<u>(16,951)</u>	<u>100</u>

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2024

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	204,344	—	204,344
Current assets	205,794	9,007	214,801
Creditors less than 1 year	(34,561)	—	(34,561)
Net assets	<u>375,577</u>	<u>9,007</u>	<u>384,584</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	204,344	—	204,344
Current assets	159,820	100	159,920
Creditors less than 1 year	(21,760)	—	(21,760)
Net assets	<u>342,404</u>	<u>100</u>	<u>342,504</u>

17. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Oct 2023 £	Cash flows £	At 30 Sep 2024 £
Cash at bank and in hand	<u>159,920</u>	<u>27,916</u>	<u>187,836</u>

Accounts

CHARITY REGISTRATION NUMBER: 1162111

**FOUNDATION FOR JEWISH HERITAGE
UNAUDITED FINANCIAL STATEMENTS
30 SEPTEMBER 2023**

FOUNDATION FOR JEWISH HERITAGE
FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2023

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FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 SEPTEMBER 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Foundation for Jewish Heritage
Charity registration number	1162111
Principal office	20 Neeld Crescent London NW4 3RR

THE TRUSTEES

Mr D Peltz OBE
Mr S Sebag Montefiore
Ms E Robinson Wild
Dame H Hyde DBE
Mr S Roden
Lord D Finkelstein OBE
Rt Hon J Murphy
Sir S Schama CBE
Mr D Bearman
Mr S Goldman
Mr R Ziegler
Prof D Latchman CBE (Appointed 20 July 2023)

INDEPENDENT EXAMINER Keith Sussman FCA

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Board of Trustees of the Foundation for Jewish Heritage oversees the charity's operations and programme of work, and they, along with Honorary Solicitor Dr Anthony Julius, are to be thanked for the time and effort that they provide on a voluntary basis.

Risk management policy

The Trustees have identified and reviewed the major risks to which the charity is exposed. Checks are regularly invoked, particularly those relating to the operations and finance of the charity. The Trustees are satisfied that these systems and procedures mitigate any perceived risks.

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

OBJECTIVES AND ACTIVITIES

The purpose of the Foundation for Jewish Heritage, as stated in its Constitution and approved by the Charity Commission as charitable, is:

- to promote for the benefit of the public the conservation, protection and improvement of the built Jewish heritage including synagogues, monuments, cemeteries, communal buildings and sites of sufficient religious, historical, architectural, social or cultural significance;
- to advance the education of the public regarding Jewish heritage.

The Trustees have referred to the advice contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives, and in planning future activities and setting the grant making policy for the year.

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

ACHIEVEMENTS AND PERFORMANCE

1 Areas of focus

The delivery of the Foundation's mission in the field of Jewish heritage covers four key areas:

- research - creating an inventory of Jewish heritage sites, and prioritising those at risk
- advocacy - making the case for Jewish cultural heritage and promoting interest in specific sites
- expertise - providing professional advice and guidance to create solutions for vulnerable sites working with local partners, and nurturing expertise in Jewish heritage preservation
- resources - securing funding to invest in Jewish heritage sites at risk to ensure these are preserved, given a sustainable use, and saved for the future.

This has been a further year of important progress for the Foundation as it works on individual Jewish heritage preservation projects, participates in two European Union funded Jewish heritage initiatives, and continues its general advocacy work. The highlights are outlined below.

2 Historic Synagogues Preservation

The Foundation's work in the field of synagogue preservation is guided by the research it had commissioned, undertaken by the Center for Jewish Art at the Hebrew University of Jerusalem, to create an inventory of the historic synagogues across Europe, categorising each according to significance and condition.

This mapping was undertaken to bring a comprehensive and strategic approach to the Foundation's work, and it is working to support efforts to help save a number of prioritised sites. These include -

Merthyr Tydfil, Wales

Following a Feasibility Study, the Foundation purchased the historic grade II listed former synagogue in Merthyr Tydfil in Wales in 2019 with the vision of creating a Welsh Jewish Heritage Centre. Urgent repairs were carried out in 2020 and the Foundation hosted a visit of the now HM King Charles III in 2021.

A submission was made to the National Lottery Heritage Fund in 2022 which proved successful. Match funding was secured from the Welsh Government and the Merthyr Tydfil County Borough Council.

The Foundation recruited a number of consultants to work on the current Development Phase preparing the detailed plans for the transformation of the synagogue building into a Welsh Jewish Heritage Centre.

The Welsh First Minister Mark Drakeford visited the project in August 2023 accompanied by the Merthyr Member of the Senedd (Welsh Assembly) Dawn Bowden, who also serves as Deputy Minister for Arts and Sport in the Welsh Government. Dawn is a Special Ambassador for the project.

The Rt Hon The Lord Wolfson of Tredegar KC agreed to join the list of project Patrons.

We were delighted when we learnt that the famous artist L S Lowry had painted the synagogue, and the story was widely covered in the media. The project has generally continued to attract interest and support from across Wales and beyond.

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Izmir Turkey

The Foundation has been supporting efforts to preserve and develop a cluster of remarkable historic synagogues in the old quarter of Izmir in Turkey. The European Union has itself become involved, funding various programmes of Jewish heritage conservation and promotion in the city.

The Foundation secured funding to carry out research and preservation work on the ancient murals that adorn the walls of the Etz Hayim synagogue, which is the oldest synagogue in Izmir, and the work was completed this year.

Hijar, Spain

The former synagogue in Hijar in Spain is one of the very few remaining medieval Jewish sites in the country, and it has served as a church following the 1492 expulsion of the Jewish community.

The Foundation was invited by the Mayor of Hijar to prepare a masterplan based on the Municipality's vision to turn the building into a Heritage Centre that will present the faith, culture and traditions of the former Sephardi community of the Aragon region. The Foundation worked with local activist Lucia Conte Aguilar to prepare the plan which was presented to the Municipality this year.

The masterplan outlines the context of the synagogue, its potential for bringing social, educational, cultural and economic benefit to Hijar, and a proposal on how the project should develop.

Orla, Poland

FJH continued to liaise with the Foundation for the Preservation of Jewish Heritage in Poland (FODZ) - owners of the striking Baroque Orla synagogue - and the University of the Arts Poznan, Poland's leading arts college, exploring the possibility of using the site as a base for arts education, cultural events and a gallery space.

Due to its poor condition, the synagogue building was closed for safety reasons.

Hamburg, Germany

The Foundation maintained contact with leaders of the campaign, which the Foundation has been supporting, to preserve and repurpose the historic Tempel synagogue in Hamburg.

The city authorities had purchased the site from a commercial owner and the Foundation had proposed that a Feasibility Study be undertaken, which was the route the city took.

There is an ongoing debate as to what function a re-established and re-purposed synagogue site would perform, and it is hoped that the Feasibility Study will come up with a solution that will be acceptable to the various local stakeholders.

Brighton, England

The beautiful grade II* listed Middle Street synagogue in the centre of Brighton has been lying empty and largely unused for approaching 20 years, its condition deteriorating.

The Foundation has entered into a partnership with the Brighton and Hove Hebrew Congregation with the brief to organise a Feasibility Study that will aim to identify options for the future use of the synagogue building.

The Foundation recruited a Steering Committee chaired by Michael Rosehill and funds are now being sought to cover the costs of the Study.

Recognising the importance of the building, Historic England has offered its formal support to the project.

FOUNDATION FOR JEWISH HERITAGE
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 30 SEPTEMBER 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Fagaras, Romania

The Foundation has been advising a project to restore the former synagogue in Fagaras in Romania.

The Municipality has taken out a long-term lease on the building and has been considering how the synagogue site could be developed to serve the needs of the local community, while also being a memorial and place of education about the life and contribution of the former Jewish community.

The Foundation Chief Executive visited Fagaras in August 2023 and held meetings with the Municipality and local civil society activists. He proposed a governance structure and the need to carry out a Feasibility Study to fully clarify the various options on future use.

Korneuburg, Austria

There are very few medieval synagogues that survived in Europe which makes the synagogue in Korneuburg on the Danube north of Vienna particularly special. It is believed to have been built in the 14th century making it one of the oldest extant synagogue buildings in Europe.

The building was listed as a historic landmark in the 1980s, but has remained privately owned and is currently used as a garage. The plan has been that the local Municipality would purchase the building with the aim of turning the site into a Jewish Museum, then enabling the province of Lower Austria and the Federal Government to join the project and bring it fully to fruition.

The Municipality has been in negotiations over the purchase price with the owner of the site.

3 European Union funded projects

The Foundation is involved in two international projects that have been funded by the EU namely:

(a) preservation and promotion of Jewish cemeteries

The Foundation, together with consortium partners the European Jewish Cemeteries Initiative (ESJF) and Centropa, participated in a project focused on the preservation and promotion of Jewish cemeteries in seven countries - Lithuania, Poland, Slovakia, Hungary, Moldova, Georgia and Ukraine.

The Foundation's contribution focused on research, education and innovative programming and this included publishing three major reports. The first by Prof. Joanna Michlic was on the potential of Jewish cemeteries as an educational resource for teachers. The second by Dr Paul Darby focused on the development of Jewish cemeteries as visitor destinations. Dr Rachel Lichtenstein's report presented the outcomes of the 'deep dives' programme which was a range of innovative activities based at a major historic cemetery in each of the seven countries to serve as models of how Jewish cemeteries could be used for cultural and educational purposes.

The project ended in summer 2023 with a concluding conference that brought together all those who had participated in the programme including beneficiaries, and it was addressed by senior EU officials.

(b) Moreshet: network of Jewish heritage towns

The Foundation plays a leading role in 'Moreshet', which is a network of professionals from across Europe working on Jewish heritage preservation, embracing public bodies, local municipalities and heritage organisations. Moreshet supports professional development for the Jewish heritage sector while also providing a forum for the sharing of ideas, best practices and the challenges of working in this area.

Online seminars were held during the year, and the Moreshet Steering Group visited the EU offices in Brussels to meet with various EU leaders to discuss Moreshet's possible involvement in the EU's

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

current programme on combatting antisemitism and fostering Jewish life.

4 Communications

The Foundation has continued to promote its work, regularly placing news stories on its website and circulating these through its various social media channels.

The Merthyr Tydfil synagogue project has its own dedicated website and framework for disseminating information on developments.

The Foundation's activities have regularly appeared in various media in the UK and internationally.

The Foundation has also made presentations on its work to various organisations as part of its ongoing efforts to develop greater interest in, and support for, its mission.

5 Advocacy

Advocacy is an inherent aspect of every project in which the Foundation has been involved.

The Foundation has continued to nurture its network of contacts, engaging with a wide variety of individuals and organisations to promote the Jewish heritage preservation agenda.

It has established an American Friends organisation to promote its work in the USA and is in the process of establishing a Canadian Friends to do likewise in Canada.

6 5 Year Strategy

The Foundation brought in an outside consultant to undertake a review and assist the Foundation in developing a 5 year strategy. This was completed and the document is now guiding the Foundation's programme of work.

A key recommendation was the appointment of a Project Officer to work alongside the Chief Executive and bolster the capacities of the Foundation as its programme work has continued to expand. This was now being considered.

7 Fundraising

The Foundation has managed to increase its funding this year despite a challenging climate, both for specific projects and for the vital core operation.

8 Supporters - giving thanks

We are deeply grateful to all our supporters who have ensured that the work of the Foundation has been able to progress. This includes our expanding network of donors, patrons, partners, friends, expert advisors and volunteers.

FOUNDATION FOR JEWISH HERITAGE
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 30 SEPTEMBER 2023

FINANCIAL REVIEW

The Foundation's expenditure is closely monitored and this year of operation ended with a surplus.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserve of the charity, at a level which the Trustees think appropriate in order to meet the current and foreseeable future commitments of the charity.

PLANS FOR FUTURE

The main tasks of the Foundation going forward are as follows:

- to continue our work assisting local actors in their activities to restore and repurpose a prioritised number of important historic synagogues at risk, providing expert advice and support
- to continue to develop our flagship Merthyr Tydfil synagogue/Welsh Jewish Heritage Centre project
- to continue to support the Moreshet network of Jewish heritage towns initiative, and explore additional ways in which the Foundation could support the Jewish heritage sector
- to raise further the Foundation's profile, expand its network of contacts, and strengthen its advocacy work on behalf of Jewish heritage
- to raise more funds and recruit more volunteers.

IN CONCLUSION

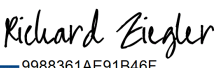
The Foundation has undertaken an extraordinary mission to work internationally to save Jewish heritage in danger.

It is a race against time to ensure that the most important Jewish heritage sites at risk do not disappear from the landscape, and from memory.

At its heart, it is an educational project. We are saving these buildings so they can serve as a vehicle of education about a remarkable Jewish legacy, and have contemporary impact building understanding and empathy, combating ignorance and prejudice.

This is a vital cause.

The trustees' annual report was approved on 20 May 2024 and signed on behalf of the board of trustees by:

DocuSigned by:

9988361AE91B46F...
Mr R Ziegler
Trustee

FOUNDATION FOR JEWISH HERITAGE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FOUNDATION
FOR JEWISH HERITAGE
YEAR ENDED 30 SEPTEMBER 2023

I report to the trustees on my examination of the financial statements of Foundation for Jewish Heritage ('the charity') for the year ended 30 September 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 Act').

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

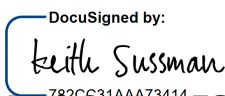
INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 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 accounts to be reached.

DocuSigned by:

782CG31AA73414
Keith Sussman FCA
Independent Examiner

Cohen Arnold
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

FOUNDATION FOR JEWISH HERITAGE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 SEPTEMBER 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	265,988	—	265,988	315,900
Total income		<u>265,988</u>	<u>—</u>	<u>265,988</u>	<u>315,900</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	5	30,582	—	30,582	28,281
Expenditure on charitable activities	6,7	302,237	—	302,237	178,955
Total expenditure		<u>332,819</u>	<u>—</u>	<u>332,819</u>	<u>207,236</u>
Net (expenditure)/income		<u>(66,831)</u>	<u>—</u>	<u>(66,831)</u>	<u>108,664</u>
Transfers between funds		16,951	(16,951)	—	—
Net movement in funds		<u>(49,880)</u>	<u>(16,951)</u>	<u>(66,831)</u>	<u>108,664</u>
Reconciliation of funds					
Total funds brought forward		392,284	17,051	409,335	301,442
Total funds carried forward		<u>342,404</u>	<u>100</u>	<u>342,504</u>	<u>410,106</u>

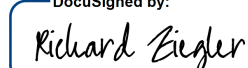
The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 17 form part of these financial statements.

FOUNDATION FOR JEWISH HERITAGE
STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Heritage assets	12	204,344	204,344
CURRENT ASSETS			
Cash at bank and in hand		159,920	228,362
CREDITORS: amounts falling due within one year	13	<u>21,760</u>	<u>22,600</u>
NET CURRENT ASSETS		<u>138,160</u>	<u>205,762</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>342,504</u>	<u>410,106</u>
NET ASSETS		<u>342,504</u>	<u>410,106</u>
FUNDS OF THE CHARITY			
Restricted funds		100	17,822
Unrestricted funds		342,404	392,284
Total charity funds	14	<u>342,504</u>	<u>410,106</u>

These financial statements were approved by the board of trustees and authorised for issue on 20 May 2024, and are signed on behalf of the board by:

DocuSigned by:

 9988361AE91B46F...
 Mr R Ziegler
 Trustee

The notes on pages 12 to 17 form part of these financial statements.

FOUNDATION FOR JEWISH HERITAGE
STATEMENT OF CASH FLOWS
YEAR ENDED 30 SEPTEMBER 2023

	2023 £	2022 £
CASH FLOWS FROM OPERATING ACTIVITIES		
Net (expenditure)/income	(66,831)	108,664
<i>Adjustments for:</i>		
Accrued (income)/expenses	(840)	22,600
<i>Changes in:</i>		
Trade and other creditors	(771)	—
Cash generated from operations	<u>(68,442)</u>	<u>131,264</u>
Net cash (used in)/from operating activities	<u>(68,442)</u>	<u>131,264</u>
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(68,442)	131,264
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>228,362</u>	<u>97,098</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>159,920</u>	<u>228,362</u>

The notes on pages 12 to 17 form part of these financial statements.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2023

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is New Burlington House, 1075 Finchley Road, London, NW11 0PU.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

Allocation of certain expenditure is split between costs of raising donations and expenditure on charitable activities based on the professional judgement of the CEO of the Charity. For the year under review applicable costs were split such that 80% of costs related to charitable expenditure and 20% to costs of raising donations.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2023

3. ACCOUNTING POLICIES *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Heritage assets

The charity holds heritage assets, which are tangible fixed assets of historical, artistic or scientific importance that are held to advance preservation and conservation objectives of the charity. Newly purchased heritage assets are capitalised and included at cost including any incidental expenses of acquisition.

Subsequent costs associated with the stabilising of the building are capitalised in the year of expenditure.

The very long expected lives of heritage assets, due to their nature, value and need to be protected and preserved means that depreciation is not material and is, therefore, not provided.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2023

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
DONATIONS				
Donations	182,716	182,716	214,568	214,568
Donations - Merthyr Tydfil	15,866	15,866	—	—
EU Cemeteries grant	67,406	67,406	101,332	101,332
	<u>265,988</u>	<u>265,988</u>	<u>315,900</u>	<u>315,900</u>

Some of the donations received in 2022 were to be utilised across the financial periods of 30 September 2022 and 30 September 2023.

5. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Wages and salaries	21,132	21,132	22,320	22,320
Employer's NIC	2,533	2,533	1,791	1,791
Conference fees	391	391	306	306
Travel costs	783	783	1,155	1,155
Legal and professional fees	3,442	3,442	480	480
Office costs	2,031	2,031	2,163	2,163
Computer costs	270	270	66	66
	<u>30,582</u>	<u>30,582</u>	<u>28,281</u>	<u>28,281</u>

6. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Research, developing strategy, overseeing and implementing programmes	299,357	299,357	176,773	176,773
Support costs	2,880	2,880	2,182	2,182
	<u>302,237</u>	<u>302,237</u>	<u>178,955</u>	<u>178,955</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Research, developing strategy, overseeing and implementing programmes	299,357	—	299,357	176,773
Governance costs	—	2,880	2,880	2,182
	<u>299,357</u>	<u>2,880</u>	<u>302,237</u>	<u>178,955</u>

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2023

8. ANALYSIS OF SUPPORT COSTS

	Support costs	Total 2023	Total 2022
	£	£	£
Governance costs	<u>2,880</u>	<u>2,880</u>	<u>2,182</u>

9. INDEPENDENT EXAMINATION FEES

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,040</u>	<u>2,040</u>

10. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	105,660	111,600
Social security costs	<u>12,664</u>	<u>8,956</u>
	<u>118,324</u>	<u>120,556</u>

Included in wages and salaries above is the bonus for 30.09.2023 of £20,000.

The average head count of employees during the year was 1 (2022: 1).

The number of employees whose remuneration for the year fell within the following bands, were:

	2023	2022
	No.	No.
£90,000 to £99,999	—	1
£100,000 to £109,999	<u>1</u>	<u>—</u>
	<u>1</u>	<u>1</u>

11. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. HERITAGE ASSETS

The Charity acquired the historic grade II listed former synagogue in Merthyr Tydfil in Wales. A Steering Committee was formed to oversee the project to transform the building into a Welsh Jewish Heritage Centre.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2023

12. HERITAGE ASSETS *(continued)*

	Heritage asset £
Cost or valuation	
At 1 October 2022 and 30 September 2023	<u>204,344</u>
Accumulated depreciation	
At 1 October 2022 and 30 September 2023	<u>—</u>
Carrying amount	
At 30 September 2023	<u>204,344</u>
At 30 September 2022	<u>204,344</u>

All Heritage assets are recorded at cost.

Summary of transactions

The asset was acquired in August 2019 for £88,052. Subsequently the Charity spent £115,292 on urgent repairs stabilising the building.

13. CREDITORS: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>21,760</u>	<u>22,600</u>

14. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 October 2022	Income	Expenditure	Transfers	At 30 September 2023
	£	£	£	£	£
General funds	<u>392,284</u>	<u>265,988</u>	<u>(332,819)</u>	<u>16,951</u>	<u>342,404</u>

	At 1 October 2022	Income	Expenditure	Transfers	At 30 September 2022
	£	£	£	£	£
General funds	<u>283,620</u>	<u>315,900</u>	<u>(207,236)</u>	<u>—</u>	<u>392,284</u>

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2023

14. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Restricted funds

	At 1 October 2022	Income	Expenditure	Transfers	At 30 September 2023
	£	£	£	£	£
Slonim Project funds	<u>17,051</u>	<u>—</u>	<u>—</u>	<u>(16,951)</u>	<u>100</u>

	At 1 October 2022	Income	Expenditure	Transfers	At 30 September 2022
	£	£	£	£	£
Slonim Project funds	<u>17,822</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>17,822</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	204,344	—	204,344
Current assets	159,820	100	159,920
Creditors less than 1 year	<u>(21,760)</u>	<u>—</u>	<u>(21,760)</u>
Net assets	<u>342,404</u>	<u>100</u>	<u>342,504</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	204,344	—	204,344
Current assets	187,940	17,822	205,762
Creditors less than 1 year	<u>—</u>	<u>—</u>	<u>—</u>
Net assets	<u>392,284</u>	<u>17,822</u>	<u>410,106</u>

16. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Oct 2022 £	Cash flows £	At 30 Sep 2023 £
Cash at bank and in hand	<u>228,362</u>	<u>(68,442)</u>	<u>159,920</u>

Accounts

CHARITY REGISTRATION NUMBER: 1162111

**FOUNDATION FOR JEWISH HERITAGE
UNAUDITED FINANCIAL STATEMENTS
30 SEPTEMBER 2022**

FOUNDATION FOR JEWISH HERITAGE
FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2022

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FOUNDATION FOR JEWISH HERITAGE
TRUSTEES' ANNUAL REPORT
YEAR ENDED 30 SEPTEMBER 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Foundation for Jewish Heritage
Charity registration number	1162111
Principal office	20 Neeld Crescent London NW4 3RR

THE TRUSTEES

Mr D Peltz OBE
Mr S Sebag Montefiore
Ms E Robinson Wild
Dame H Hyde DBE
Mr S Roden
Lord D Finkelstein OBE
Rt Hon J Murphy
Sir S Schama CBE
Mr D Bearman
Mr S Goldman
Mr R Ziegler

INDEPENDENT EXAMINER Keith Sussman FCA

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Board of Trustees of the Foundation for Jewish Heritage oversees the charity's operations and programme of work, and they, along with Honorary Solicitor Dr Anthony Julius, are to be thanked for the time and effort that they provide on a voluntary basis.

Risk management policy

The Trustees have identified and reviewed the major risks to which the charity is exposed. Checks are regularly invoked, particularly those relating to the operations and finance of the charity. The Trustees are satisfied that these systems and procedures mitigate any perceived risks.

FOUNDATION FOR JEWISH HERITAGE
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 30 SEPTEMBER 2022

OBJECTIVES AND ACTIVITIES

The purpose of the Foundation for Jewish Heritage, as stated in its Constitution and approved by the Charity Commission as charitable, is:

- to promote for the benefit of the public the conservation, protection and improvement of the built Jewish heritage including synagogues, monuments, cemeteries, communal buildings and sites of sufficient religious, historical, architectural, social or cultural significance;
- to advance the education of the public regarding Jewish heritage.

The Trustees have referred to the advice contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives, and in planning future activities and setting the grant making policy for the year.

FOUNDATION FOR JEWISH HERITAGE
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 30 SEPTEMBER 2022

ACHIEVEMENTS AND PERFORMANCE

1 Areas of focus

The delivery of the Foundation's mission in the field of Jewish heritage covers four key areas:

- research - creating an inventory of Jewish heritage sites, and prioritising those at risk
- advocacy - making the case for Jewish cultural heritage and promoting interest in specific sites
- expertise - providing professional advice and guidance to create solutions for vulnerable sites working with local partners, and nurturing expertise in Jewish heritage preservation
- resources - securing funding to invest in Jewish heritage sites at risk to ensure these are preserved, given a sustainable use, and saved for the future.

Despite the challenges caused by the covid19 pandemic, this has been further year of important progress for the Foundation as it works on individual Jewish heritage preservation projects, participates in two European Union funded Jewish heritage initiatives, and continues its general advocacy work. The highlights are outlined below.

2 Historic Synagogues Preservation

The Foundation's work in the field of synagogue preservation is guided by the research it had commissioned, undertaken by the Center for Jewish Art at the Hebrew University of Jerusalem, to create an inventory of the historic synagogues across Europe, categorising each according to significance and condition.

This mapping was undertaken to bring a comprehensive and strategic approach to the Foundation's work, and it is working to support efforts to help save a number of prioritised sites. These include -

Merthyr Tydfil, Wales

Following a Feasibility Study, the Foundation purchased the historic grade II listed former synagogue in Merthyr Tydfil in Wales in 2019 with the vision of creating a Welsh Jewish Heritage Centre. Urgent repairs were carried out in 2020 and the Foundation hosted a visit of the now HM King Charles III in 2021.

A submission was made to the National Lottery Heritage Fund in 2022 which proved successful. Match funding was also secured from the Welsh Government and the Merthyr Tydfil Country Borough Council.

The Foundation is now recruiting various consultants to move the project into the next Development Phase.

Leading BBC News presenter Huw Edwards agreed to serve as a Patron alongside David Baddiel and Sir Michael Moritz.

The project continues to attract widespread interest and support from across Wales and beyond.

FOUNDATION FOR JEWISH HERITAGE
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 30 SEPTEMBER 2022

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Izmir Turkey

The Foundation serves on the Steering Committee of the Izmir Jewish Heritage Project which is working on preserving and developing a cluster of remarkable historic synagogues in the old quarter of Izmir in Turkey.

The Etz Hayim is the oldest synagogue in Izmir and, while the core programme of restoration has been completed, further research and preservation work was required on the ancient murals that adorn the walls of the building. The Foundation was able to secure funding from the Phillip Leonian and Edith Rosenbaum Leonian Charitable Trust and The Salamanca Foundation to enable this further programme of work to be undertaken.

The Etz Hayim restoration programme has received formal recognition, winning several local heritage awards.

Hijar, Spain

The former synagogue in Hijar in Spain is one of the very few remaining medieval Jewish sites in the country, and it has served as a church following the 1492 expulsion of the Jewish community.

The Foundation was invited by the Mayor of Hijar to prepare a masterplan based on the Municipality's vision to turn the building into a Heritage Centre that will present the faith, culture and traditions of the former Sephardi community of the Aragon region. The Foundation is working with local activist Lucia Conte Aguilar to prepare the plan which will present a road map for the project.

During the year, Hijar learnt that it was the recipient of 500,000 euros in European Union funding that the Municipality will use to restore housing and improve the infrastructure specifically within the area of the former Jewish Quarter.

Orla, Poland

FJH continues to work with the Foundation for the Preservation of Jewish Heritage in Poland (FODZ) - owners of the striking Baroque Orla synagogue - and the University of the Arts Poznan, Poland's leading arts college, to explore the possibility of using the site as a base for arts education, cultural events and a gallery space.

This builds on the success of the 2021 arts festival that was held in and around the synagogue which had as its theme inter-cultural dialogue.

Hamburg, Germany

The Foundation visited Hamburg to review progress with leaders of the campaign, which the Foundation has been supporting, to preserve and repurpose the historic Tempel synagogue.

The city authorities had purchased the site from a commercial owner and discussions on its future have been ongoing. It is hoped that the site can be restored and brought back into use as a cultural and educational venue. There is also the idea that it might once again serve as a place of regular worship.

Brighton, England

The beautiful grade II* listed Middle Street synagogue in the centre of Brighton has been lying empty and largely unused for over 18 years, its condition deteriorating.

The Foundation was invited to visit the synagogue, meet with local leaders and offer advice on the building's future. Several meetings have taken place and the Foundation has proposed how a project to restore and repurpose the building could be developed, based on undertaking an initial Feasibility

FOUNDATION FOR JEWISH HERITAGE
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 30 SEPTEMBER 2022

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Study.

The site has significant potential given its heritage importance, its position within Brighton, and the level of local interest.

Fagaras, Romania

The Foundation is now advising a project to restore the former synagogue in Fagaras in Romania.

The synagogue is under the formal ownership of the Federation of Jewish Communities of Romania (FEDROM). FEDROM entered into an arrangement with the Municipality of Fagaras whereby it took a long-term lease on the building. In collaboration with local organisations, the Municipality is now considering how the synagogue site could be developed to serve the needs of the local community in the town and surrounding area, while also being a memorial and place of education about the life and contribution of the former Jewish community.

Local activists are working with the Municipality on the project, and they are eager to receive advice and guidance. The Foundation is assisting, while also linking the project with other heritage organisations within Romania and beyond.

Korneuburg, Austria

There are very few medieval synagogues that survived in Europe which makes the synagogue in Korneuburg on the Danube north of Vienna immediately special. It is believed to have been built in the 14th century making it one of the oldest extant synagogue buildings in Europe.

Klaus Kohler, a former Brigadier General in the Austrian army, hosted a visit by the Foundation to Korneuburg. Klaus, with the Foundation's support, has been leading a campaign to preserve the synagogue and turn it into a cultural and educational venue focused on presenting the story of the former Jewish presence in the town.

The building was listed as a historic landmark in the 1980s but remains privately owned and is currently used as a garage. The plan is that the local Municipality will purchase the building, which will then enable the province of Lower Austria and the Federal Government to join the project and bring it fully to fruition.

There are two fascinating and ultimately tragic Korneuburg Jewish narratives; the first dating from the medieval period that witnessed the synagogue's creation, and the second from the modern period up to 1939. Both epochs will be covered in the planned new centre.

FOUNDATION FOR JEWISH HERITAGE
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 30 SEPTEMBER 2022

ACHIEVEMENTS AND PERFORMANCE *(continued)*

3 European Union funded projects

The Foundation is involved in two international projects that have been funded by the EU namely:

(a) preservation and promotion of Jewish cemeteries

The Foundation participates in a European Union-funded project on the preservation and promotion of Jewish cemeteries in seven countries - Lithuania, Poland, Slovakia, Hungary, Moldova, Georgia and Ukraine. The Foundation is one of three partners involved, together with the European Jewish Cemeteries Initiative (ESJF) and Centropa.

The Foundation recruited three professionals to help deliver its contribution to the project, which has focused on research, education and innovative programming.

Dr Rachel Lichtenstein took on the 'deep dives' programme, organising a range of activities based at a major historic cemetery in each of the seven countries to serve as examples of how Jewish cemeteries can be used for innovative cultural and educational purposes. Prof. Joanna Michlic is carrying out a study on the potential of Jewish cemeteries as an educational resource for teachers presenting the often forgotten Jewish story in their towns. Dr Paul Darby's research focuses on the development of Jewish cemeteries as visitor destinations.

The Foundation also worked with Centropa and 'Euroclio', the European History and Citizenship Teachers Association, attending Euroclio's annual conference to present the Jewish cemeteries project, and running a teacher training seminar to promote the use of Jewish cemeteries as 'outdoor classrooms'.

(b) Moreshet: network of Jewish heritage towns

The Foundation is a co-founder of 'Moreshet', originally an EU-funded network of professionals from across Europe working on Jewish heritage preservation. Embracing public bodies, local municipalities and heritage organisations, Moreshet supports professional development while also providing a forum for the sharing of ideas, best practice and the challenges of working in the sector.

The period of the EU grant ended in 2021 and it was decided that Moreshet would continue, offering a series of webinars on topics relevant to working in the Jewish heritage field.

The Moreshet Steering Group, which includes Foundation Chief Executive Michael Mail, is shortly visiting the EU offices in Brussels to meet with various EU leaders to discuss Moreshet's future development.

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

ACHIEVEMENTS AND PERFORMANCE *(continued)*

4 Communications

The Foundation continues to build a communications strategy highlighting core projects and helping bring the importance of preserving Jewish heritage to a wider audience.

In 2022 we launched a dedicated website for the Merthyr Tydfil synagogue/Welsh Jewish Heritage Centre. We are now building a dedicated subscriber list and producing a newsletter on developments with the project. This is in addition to the main Foundation for Jewish Heritage newsletter. These resources, plus our growing social media audience, are driving further engagement on the Foundation website.

The Foundation's work regularly appears in the media. The National Lottery success with Merthyr was extensively covered in print and featured in television news in Wales, as was the discovery of the Lowry painting of the synagogue. The Izmir Turkey and Hajar Spain synagogue initiatives also attracted significant media attention, as did our involvement in the various activities of the Jewish cemeteries project.

The final report on the second phase of the Jewish cemeteries project 2019-2021 was published presenting what had been achieved over this period.

We are regularly invited to make presentations on the Foundation's work to various community and heritage groups.

The Foundation hosted a session at the 'New Realities in Jewish Heritage' conference in Krakow in June to mark the 10th anniversary of the Jewish Heritage Europe web portal. In September, the Foundation attended a 'Future for Religious Heritage' seminar in Gotland Sweden meeting colleagues involved in religious heritage preservation from across Europe.

5 Advocacy

The Foundation is routinely meeting with a range of European Union, governmental, heritage and civil society organisations to promote greater understanding of the value of Jewish heritage for today's society, and mobilise their support.

In keeping with our partnership-building ethos, the Foundation has broadened and deepened relations with organisations across Europe to advance shared purposes. A core group of partners are those local entities and individuals with whom we are closely working on individual synagogue preservation projects, and who are mentioned elsewhere.

We also have our ongoing relationship with ESJF and Centropa in the context of the Jewish cemeteries project, our institutional partners associated with the Moreshet programme from Italy, Spain, Poland and Germany, our involvement with leading heritage authority ICOMOS (International Council on Monuments and Sites), our work this year with Euroclio, the History and Citizenship Teachers Association, and the leadership role that the Foundation is playing in the Brussels-based Future for Religious Heritage, the umbrella body for organisations across Europe working on the preservation of places of worship.

Our advocacy work can cover a range of issues. For example, we were pleased to support London's Bevis Marks synagogue, the oldest functioning synagogue in the UK, in helping them defeat a second encroaching planning application. Also, the official heritage trail in King's Lynn on England's west coast now includes reference to its medieval Jewish community as a result of our work highlighting this forgotten story.

6 Fundraising

The Foundation has managed to increase its funding this year despite a challenging climate, both for

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

ACHIEVEMENTS AND PERFORMANCE *(continued)*

specific project work and for the vital core operation.

7 Supporters - giving thanks

We are deeply grateful to all our supporters who have ensured that the work of the Foundation has been able to progress. This includes our expanding network of donors, patrons, partners, friends, expert advisors and volunteers.

FINANCIAL REVIEW

The Foundation's expenditure is closely monitored and this year of operation ended with a surplus.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserve of the charity, at a level which the Trustees think appropriate in order to meet the current and foreseeable future commitments of the charity.

PLANS FOR FUTURE

The main tasks of the Foundation going forward are as follows:

- to continue our work assisting local actors in their activities to restore and repurpose a prioritised number of important historic synagogues at risk, providing expert advice and support
- to continue to develop our flagship Merthyr Tydfil synagogue/Welsh Jewish Heritage Centre project
- to continue participation in the two EU related projects ensuring the success of both the Jewish cemeteries project and the Moreshet: network of Jewish heritage towns initiative
- to raise further the Foundation's profile, expand its network of contacts, and strengthen its advocacy work on behalf of Jewish heritage
- to raise more funds and recruit more volunteers.

IN CONCLUSION

At the beginning of the 20th century, 9 out of 10 Jewish people lived in Europe, today it is 1 out of 10.

As a result of migration, expulsion and Holocaust, the Jewish people have experienced a huge demographic shift in the 20th century, disappearing from what were once the heartlands of the Jewish people, be that Warsaw, Vilnius or Baghdad.

What remains is a physical heritage stretching back centuries that was once witness to the Jewish life that was. These are repositories of Jewish life, art and customs; a remarkable testimony preserved within walls and, by saving them, we can honour, celebrate and educate about often forgotten Jewish communities.

We are locked in a race against time to save important sites of Jewish heritage before they vanish from the landscape. This is our vital mission.

FOUNDATION FOR JEWISH HERITAGE
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 30 SEPTEMBER 2022

The trustees' annual report was approved on 29 June 2023 and signed on behalf of the board of trustees by:

DocuSigned by:

0088361AE91B46F
Mr R Ziegler
Trustee

FOUNDATION FOR JEWISH HERITAGE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FOUNDATION
FOR JEWISH HERITAGE
YEAR ENDED 30 SEPTEMBER 2022

I report to the trustees on my examination of the financial statements of Foundation for Jewish Heritage ('the charity') for the year ended 30 September 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 Act').

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

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 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 accounts to be reached.



Keith Sussman FCA
Independent Examiner

Cohen Arnold
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

FOUNDATION FOR JEWISH HERITAGE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 SEPTEMBER 2022

			2022		2021
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	315,900	—	315,900	210,438
Total income		<u>315,900</u>	<u>—</u>	<u>315,900</u>	<u>210,438</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	5	28,281	—	28,281	18,188
Expenditure on charitable activities	6,7	<u>178,955</u>	<u>—</u>	<u>178,955</u>	<u>80,047</u>
Total expenditure		<u>207,236</u>	<u>—</u>	<u>207,236</u>	<u>98,235</u>
Net income and net movement in funds		<u>108,664</u>	<u>—</u>	<u>108,664</u>	<u>112,203</u>
Reconciliation of funds					
Total funds brought forward		<u>283,620</u>	<u>17,822</u>	<u>301,442</u>	<u>189,239</u>
Total funds carried forward		<u>392,284</u>	<u>17,822</u>	<u>410,106</u>	<u>301,442</u>

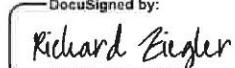
The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 14 to 19 form part of these financial statements.

FOUNDATION FOR JEWISH HERITAGE
STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Heritage assets	12	204,344	204,344
CURRENT ASSETS			
Cash at bank and in hand		228,362	97,098
CREDITORS: amounts falling due within one year	13	<u>22,600</u>	<u>—</u>
NET CURRENT ASSETS		<u>205,762</u>	<u>97,098</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>410,106</u>	<u>301,442</u>
NET ASSETS		<u>410,106</u>	<u>301,442</u>
FUNDS OF THE CHARITY			
Restricted funds		17,822	17,822
Unrestricted funds		<u>392,284</u>	<u>283,620</u>
Total charity funds	14	<u>410,106</u>	<u>301,442</u>

These financial statements were approved by the board of trustees and authorised for issue on 29 June 2023, and are signed on behalf of the board by:

DocuSigned by:

 9988361AE91B46F
 Mr R Ziegler
 Trustee

The notes on pages 14 to 19 form part of these financial statements.

FOUNDATION FOR JEWISH HERITAGE
STATEMENT OF CASH FLOWS
YEAR ENDED 30 SEPTEMBER 2022

	2022	2021
	£	£
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	108,664	112,203
<i>Adjustments for:</i>		
Accrued expenses	<u>22,600</u>	<u>—</u>
Cash generated from operations	<u>131,264</u>	<u>112,203</u>
Net cash from operating activities	<u>131,264</u>	<u>112,203</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of heritage assets	<u>—</u>	<u>(69,363)</u>
Net cash used in investing activities	<u>—</u>	<u>(69,363)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	131,264	42,840
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	97,098	54,258
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>228,362</u>	<u>97,098</u>

The notes on pages 14 to 19 form part of these financial statements.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2022

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is New Burlington House, 1075 Finchley Road, London, NW11 0PU.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

Allocation of certain expenditure is split between costs of raising donations and expenditure on charitable activities based on the professional judgement of the CEO of the Charity. For the year under review applicable costs were split such that 80% of costs related to charitable expenditure and 20% to costs of raising donations.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2022

3. ACCOUNTING POLICIES *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Heritage assets

The charity holds heritage assets, which are tangible fixed assets of historical, artistic or scientific importance that are held to advance preservation and conservation objectives of the charity. Newly purchased heritage assets are capitalised and included at cost including any incidental expenses of acquisition.

Subsequent costs associated with the stabilising of the building are capitalised in the year of expenditure.

The very long expected lives of heritage assets, due to their nature, value and need to be protected and preserved means that depreciation is not material and is, therefore, not provided.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2022

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
DONATIONS				
Donations	214,568	214,568	210,438	210,438
EU Cemeteries grant	101,332	101,332	—	—
	<u>315,900</u>	<u>315,900</u>	<u>210,438</u>	<u>210,438</u>

5. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Wages and salaries	22,320	22,320	16,000	16,000
Employer's NIC	1,791	1,791	1,165	1,165
Conference fees	306	306	—	—
Travel costs	1,155	1,155	212	212
Legal and professional fees	480	480	—	—
Office costs	2,163	2,163	731	731
Computer costs	66	66	80	80
	<u>28,281</u>	<u>28,281</u>	<u>18,188</u>	<u>18,188</u>

6. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Research, developing strategy, overseeing and implementing programmes	176,773	—	176,773
Support costs	2,182	—	2,182
	<u>178,955</u>	<u>—</u>	<u>178,955</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Research, developing strategy, overseeing and implementing programmes	73,083	4,958	78,041
Support costs	2,006	—	2,006
	<u>75,089</u>	<u>4,958</u>	<u>80,047</u>

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2022

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Research, developing strategy, overseeing and implementing programmes	176,773	—	176,773	78,041
Governance costs	—	2,182	2,182	2,006
	<u>176,773</u>	<u>2,182</u>	<u>178,955</u>	<u>80,047</u>

8. ANALYSIS OF SUPPORT COSTS

	Support costs £	Total 2022 £	Total 2021 £
Governance costs	<u>2,182</u>	<u>2,182</u>	<u>2,006</u>

9. INDEPENDENT EXAMINATION FEES

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,040</u>	<u>1,980</u>

10. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	111,600	80,000
Social security costs	<u>8,956</u>	<u>5,824</u>
	<u>120,556</u>	<u>85,824</u>

Included in wages and salaries above are bonuses covering two financial years. The bonus for 30.09.2022 was £20,000 and it was 30.09.2021 £10,000 which was not accrued in 30.09.2021.

The average head count of employees during the year was 1 (2021: 1).

The number of employees whose remuneration for the year fell within the following bands, were:

	2022 No.	2021 No.
£80,000 to £89,999	—	1
£90,000 to £99,999	<u>1</u>	<u>—</u>
	<u>1</u>	<u>1</u>

11. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2022

12. HERITAGE ASSETS

The Charity acquired the historic grade II listed former synagogue in Merthyr Tydfil in Wales, a Steering Committee was formed to oversee the project to transform the building into a Welsh Jewish Heritage Centre.

	Heritage asset £
Cost or valuation	
At 1 October 2021 and 30 September 2022	<u>204,344</u>
Accumulated depreciation	
At 1 October 2021 and 30 September 2022	<u>—</u>
Carrying amount	
At 30 September 2022	<u>204,344</u>
At 30 September 2021	<u>204,344</u>

All Heritage assets are recorded at cost.

Summary of transactions

The asset was acquired in August 2019 for £88,052. Subsequently the Charity spent £115,292 on urgent repairs stabilising the building.

13. CREDITORS: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>22,600</u>	<u>—</u>

14. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 Oct 2021 £	Income £	Expenditure £	At 30 Sep 2022 £
General funds	<u>283,620</u>	<u>315,900</u>	<u>(207,236)</u>	<u>392,284</u>

	At 1 Oct 2020 £	Income £	Expenditure £	At 30 Sep 2021 £
General funds	<u>166,459</u>	<u>210,438</u>	<u>(93,277)</u>	<u>283,620</u>

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2022

14. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Restricted funds

	At 1 Oct 2021 £	Income £	Expenditure £	At 30 Sep 2022 £
Slonim Project funds	17,822	—	—	17,822
	<u>17,822</u>	<u>—</u>	<u>—</u>	<u>17,822</u>
	At 1 Oct 2020 £	Income £	Expenditure £	At 30 Sep 2021 £
Slonim Project funds	22,780	—	(4,958)	17,822
	<u>22,780</u>	<u>—</u>	<u>(4,958)</u>	<u>17,822</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	204,344	—	204,344
Current assets	187,940	17,822	205,762
Net assets	<u>392,284</u>	<u>17,822</u>	<u>410,106</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	204,344	—	204,344
Current assets	79,276	17,822	97,098
Net assets	<u>283,620</u>	<u>17,822</u>	<u>301,442</u>

16. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Oct 2021 £	Cash flows £	At 30 Sep 2022 £
Cash at bank and in hand	97,098	131,264	228,362
	<u>97,098</u>	<u>131,264</u>	<u>228,362</u>

Accounts

CHARITY REGISTRATION NUMBER: 1162111

**FOUNDATION FOR JEWISH HERITAGE
FINANCIAL STATEMENTS
30 SEPTEMBER 2021**

FOUNDATION FOR JEWISH HERITAGE
FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2021

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Statement of cash flows	10
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FOUNDATION FOR JEWISH HERITAGE
TRUSTEES' ANNUAL REPORT
YEAR ENDED 30 SEPTEMBER 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Foundation for Jewish Heritage
Charity registration number	1162111
Principal office	20 Neeld Crescent London NW4 3RR

THE TRUSTEES

Mr D Peltz OBE	
Mr S Sebag Montefiore	(Appointed 15 March 2021)
Ms E Robinson Wild	
Dame H Hyde DBE	
Mr S Roden	
Lord D Finkelstein OBE	
Rt Hon J Murphy	
Sir S Schama CBE	
Mr D Bearman	
Mr S Goldman	
Mr R Ziegler	

INDEPENDENT EXAMINER Keith Sussman

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Board of Trustees of the Foundation for Jewish Heritage oversees the charity's operations and programme of work, and they, along with Honorary Solicitor Dr Anthony Julius, are to be thanked for the time and effort that they provide on a voluntary basis.

Risk management policy

The Trustees have identified and reviewed the major risks to which the charity is exposed. Checks are regularly invoked, particularly those relating to the operations and finance of the charity. The Trustees are satisfied that these systems and procedures mitigate any perceived risks.

OBJECTIVES AND ACTIVITIES

The purpose of the Foundation for Jewish Heritage, as stated in its Constitution and approved by the Charity Commission as charitable, is:

- to promote for the benefit of the public the conservation, protection and improvement of the built Jewish heritage including synagogues, monuments, cemeteries, communal buildings and sites of sufficient religious, historical, architectural, social or cultural significance;
- to advance the education of the public regarding Jewish heritage.

The Trustees have referred to the advice contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives, and in planning future activities and setting the grant making policy for the year.

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2021

ACHIEVEMENTS AND PERFORMANCE

1 Areas of focus

The delivery of the Foundation's mission in the field of Jewish heritage covers four key areas:

- research - creating an inventory of Jewish heritage sites, and prioritising those at risk
- advocacy - making the case for Jewish cultural heritage and promoting interest in specific sites
- expertise - providing professional advice and guidance to create solutions for vulnerable sites working with local partners, and nurturing expertise in Jewish heritage preservation
- resources - securing funding to invest in Jewish heritage sites at risk to ensure these are preserved, given a sustainable use, and saved for the future.

Despite the challenges caused by the covid19 pandemic, this has been further year of important progress for the Foundation as it works on individual Jewish heritage preservation projects, participates in two European Union funded Jewish heritage initiatives, and continues its general advocacy work. The highlights are outlined below.

2 Historic Synagogues Preservation

The Foundation's work in the field of synagogue preservation is guided by the research it had commissioned, undertaken by the Center for Jewish Art at the Hebrew University of Jerusalem, to create an inventory of the historic synagogues across Europe, categorising each according to significance and condition.

This mapping was undertaken to bring a comprehensive and strategic approach to the Foundation's work, and it is working to support efforts to help save a number of prioritised sites. These include -

Merthyr Tydfil, Wales

Having purchased the historic grade II listed former synagogue in Merthyr Tydfil in Wales, a Steering Committee was formed to oversee the project to transform the building into a Welsh Jewish Heritage Centre.

The Foundation raised further funds, including from the Welsh Government, to enable urgent repairs stabilising the building and these were completed at the start of the financial year.

With the support of the Architectural Heritage Fund, the Foundation has also prepared a Business Plan which demonstrated the viability of the project.

The project made an 'Expression of Interest' submission to the National Lottery Heritage Fund which was successful and the project received permission to make a first round application which is being progressed.

The project continues to attract widespread interest and support, and a highlight in this year was the high-profile visit of HRH The Prince of Wales to see the project at first hand.

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2021

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Izmir Turkey

The project to restore the historic Etz Hayim synagogue, the oldest in Izmir, is being run by the local Jewish community and the Israeli-based Kiriatiy Foundation, with the Foundation providing advice and support. In addition, the Foundation secured a major donation to help complete the work on the synagogue wall murals.

The Foundation was invited to join a Steering Committee overseeing the wider 'Izmir Project', with the aim of establishing a Jewish Cultural Quarter with a museum at its heart. The Project continues to benefit from a substantial grant from the European Union to support Jewish cultural life in Izmir.

Hijar, Spain

Hijar is home to a medieval synagogue that has been used as a church since the expulsion of the Jewish community in 1492. Very few synagogues survive from this period and the building contains unique wall murals not found anywhere in Spain.

The church today holds services just once a year and the Mayor, supported by local activists, would like to transform the building into a Sephardi heritage cultural and educational centre.

The Foundation is providing guidance and is discussing with the Municipality undertaking a research study to assess the feasibility of the centre concept. The Foundation has also facilitated the project applying to be included in the Europa Nostra's '7 Most Endangered Sites of Europe' programme.

Orla, Poland

The Foundation started collaborating with the Foundation for the Preservation of Jewish Heritage in Poland (FODZ) which owns the striking 17th century Orla synagogue. Local civil society organisations are supporting efforts to preserve the synagogue with the encouragement of the local Municipality.

The Foundation proposed that the synagogue be developed as a centre for dialogue through the Arts, considering issues of co-existence in the context of contemporary artistic expression inspired by the story of the building.

FODZ and the Foundation are now working together to pursue this vision and have brought in the University of the Arts Poznan, Poland's leading arts college, to explore the possibilities of the concept and how to take it forward.

Tomsk, Russia

Founded by Hertzl Tsam for fellow Jewish Cantonists - child soldiers conscripted into the Czar's army - the Soldiers' Synagogue of Tomsk, Siberia was an attempt to re-integrate them into the Jewish community after their 25 year military service.

One of the few remaining wooden synagogues in Russia, the structure has special features including windows containing Stars of David and an exterior door in the shape of a Torah scroll.

Confiscated in the Soviet period, the synagogue was returned to the Jewish community in 2017. The plan is now to restore the synagogue and use the site as a Jewish museum and visitors centre for the wider Siberian region. The Foundation has been providing advice, and proposed that a feasibility study be undertaken to assess the viability of the proposition.

Slonim Belarus

Progress with the Slonim Great Synagogue project became overshadowed by the very troubling political situation in Belarus. This resulted in the decision by the Trustees to suspend the project.

FOUNDATION FOR JEWISH HERITAGE
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 30 SEPTEMBER 2021

ACHIEVEMENTS AND PERFORMANCE *(continued)*

3 European Union funded projects

The Foundation is involved in two international projects funded by the EU namely:

(a) Moreshet: network of Jewish heritage towns

Building on the success of the Jewish Heritage Conference held in Krakow in 2018, the EU agreed to fund the Moreshet project, a development initiated by the Foundation with partner organisations from Poland, Germany, Italy and Spain. The aim of Moreshet is to create a network of cities and towns across Europe that have significant Jewish heritage, with representatives coming together through a series of themed seminars to discuss common issues and concerns relating to how they are addressing this heritage.

With the onset of Covid-19, seminars have had to be held online and, with the agreement of the EU, the term of the project was extended to the end of 2021. Given the interest and success of the project, the plan is to extend Moreshet into an ongoing programme.

(b) preservation of Jewish cemeteries

The Foundation is one of three partners working on a major Jewish cemeteries programme being led by the European Jewish Cemeteries Initiative (ESJF). The core of the project is mapping 1,700 Jewish cemeteries in seven countries in Eastern Europe, while there is also a strong educational dimension with the aim to use these sites to engage local communities in understanding their meaning and significance.

Covid-19 has had an impact on the programme and face to face seminars turned into digital ones. The project has continued, and the Foundation assisted with organising the writing up of historical narratives for each cemetery site, and the compilation of examples of best practices in relation to cemetery preservation and cemetery education.

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2021

ACHIEVEMENTS AND PERFORMANCE *(continued)*

4 Communications

The Foundation relaunched its website to wide acclaim. The website includes recognition of our project partners and major donors. We are adding news items more regularly and distributing stories to our growing social media following.

We have also launched a quarterly newsletter to inform subscribers of our progress, and there has been a significant number of articles in the general media featuring the Foundation's work, both in the UK and internationally.

The Foundation has also been giving presentations on its work to various interested organisations.

5 Networking

The Foundation continues to meet with a wide variety of individuals and organisations, and be represented at various UK and international cultural heritage events, promoting its activities and developing connections.

6 Fundraising

The Foundation is deeply grateful to its core funders who have been crucial to enabling the Foundation to continue to develop, supporting both its general work and specific projects.

The past year has been challenging given the situation with Covid-19. However, the Foundation has been able to expand its base of donors and ensure that all the necessary funding for its work was secured.

7 International Advisory Panel

Additional names have been added to the International Advisory Panel of heritage experts who have kindly made themselves available to offer their guidance.

8 Friends

We express thanks to the distinguished group of Friends who have lent their names in support of the Foundation's cause.

FINANCIAL REVIEW

The Foundation's expenditure is closely monitored and this year of operation ended with a surplus.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserve of the charity, at a level which the Trustees think appropriate in order to meet the current and foreseeable future commitments of the charity.

FOUNDATION FOR JEWISH HERITAGE
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 30 SEPTEMBER 2021

PLANS FOR FUTURE

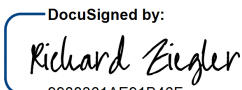
The main tasks of the Foundation going forward are as follows:

- to continue its activities restoring a prioritised number of important historic synagogues at risk providing direction, advice and support
- to particularly work on the Merthyr Tydfil synagogue/Welsh Jewish Heritage Centre project
- to continue participation in the two EU funded projects ensuring the success of both the Jewish cemeteries initiative and Moreshet
- to raise the Foundation's profile further, expand its network of contacts, and strengthen its advocacy work on behalf of Jewish heritage
- to raise more funds and recruit more volunteers.

IN CONCLUSION

The Foundation for Jewish Heritage continues to make important progress getting out the message that saving Jewish heritage at risk is a special cause that should mobilise the world.

The trustees' annual report was approved on 18 February 2022 and signed on behalf of the board of trustees by:

DocuSigned by:

9888361AE91B46F...
Mr R Ziegler
Trustee

FOUNDATION FOR JEWISH HERITAGE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FOUNDATION
FOR JEWISH HERITAGE
YEAR ENDED 30 SEPTEMBER 2021

I report to the trustees on my examination of the financial statements of Foundation for Jewish Heritage ('the charity') for the year ended 30 September 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 Act').

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

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material 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 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 accounts to be reached.



Keith Sussman
Independent Examiner

Cohen Arnold
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

FOUNDATION FOR JEWISH HERITAGE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 SEPTEMBER 2021

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	210,438	—	210,438	141,095
Total income		<u>210,438</u>	<u>—</u>	<u>210,438</u>	<u>141,095</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	5	18,188	—	18,188	19,797
Expenditure on charitable activities	6,7	75,089	4,958	80,047	95,916
Total expenditure		<u>93,277</u>	<u>4,958</u>	<u>98,235</u>	<u>115,713</u>
Net income and net movement in funds		<u>117,161</u>	<u>(4,958)</u>	<u>112,203</u>	<u>25,382</u>
Reconciliation of funds					
Total funds brought forward		166,459	22,780	189,239	163,857
Total funds carried forward		<u>283,620</u>	<u>17,822</u>	<u>301,442</u>	<u>189,239</u>

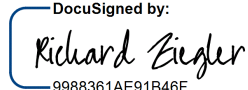
The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 16 form part of these financial statements.

FOUNDATION FOR JEWISH HERITAGE
STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Heritage assets	12	204,344	134,981
CURRENT ASSETS			
Cash at bank and in hand		<u>97,098</u>	<u>54,258</u>
NET CURRENT ASSETS		<u>97,098</u>	<u>54,258</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>301,442</u>	<u>189,239</u>
FUNDS OF THE CHARITY			
Restricted funds		17,822	22,780
Unrestricted funds		<u>283,620</u>	<u>166,459</u>
Total charity funds	13	<u>301,442</u>	<u>189,239</u>

These financial statements were approved by the board of trustees and authorised for issue on 18 February 2022, and are signed on behalf of the board by:

DocuSigned by:

 9988361AE91B46F...
 Mr R Ziegler
 Trustee

The notes on pages 11 to 16 form part of these financial statements.

FOUNDATION FOR JEWISH HERITAGE
STATEMENT OF CASH FLOWS
YEAR ENDED 30 SEPTEMBER 2021

	2021 £	2020 £
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	<u>112,203</u>	<u>25,382</u>
Cash generated from operations	<u>112,203</u>	<u>25,382</u>
Net cash from operating activities	<u><u>112,203</u></u>	<u><u>25,382</u></u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of heritage assets	<u>(69,363)</u>	<u>(46,929)</u>
Net cash used in investing activities	<u><u>(69,363)</u></u>	<u><u>(46,929)</u></u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	42,840	(21,547)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>54,258</u>	<u>75,805</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>97,098</u></u>	<u><u>54,258</u></u>

The notes on pages 11 to 16 form part of these financial statements.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2021

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is New Burlington House, 1075 Finchley Road, London, NW11 0PU.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

Allocation of certain expenditure is split between costs of raising donations and expenditure on charitable activities based on the professional judgement of the CEO of the Charity. For the year under review applicable costs were split such that 80% of costs related to charitable expenditure and 20% to costs of raising donations.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2021

3. ACCOUNTING POLICIES *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Heritage assets

The charity holds heritage assets, which are tangible fixed assets of historical, artistic or scientific importance that are held to advance preservation and conservation objectives of the charity. Newly purchased heritage assets are capitalised and included at cost including any incidental expenses of acquisition.

Subsequent costs associated with the stabilising of the building are capitalised in the year of expenditure.

The very long expected lives of heritage assets, due to their nature, value and need to be protected and preserved means that depreciation is not material and is, therefore, not provided.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2021

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
DONATIONS			
Donations	210,438	—	210,438
Donations - Slonim Project	—	—	—
	<u>210,438</u>	<u>—</u>	<u>210,438</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
DONATIONS			
Donations	127,746	—	127,746
Donations - Slonim Project	—	13,349	13,349
	<u>127,746</u>	<u>13,349</u>	<u>141,095</u>

5. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Wages and salaries	16,000	16,000	16,000	16,000
Employer's NIC	1,165	1,165	1,168	1,168
Travel costs	212	212	601	601
Office costs	731	731	704	704
Events	—	—	1,152	1,152
Computer costs	80	80	172	172
	<u>18,188</u>	<u>18,188</u>	<u>19,797</u>	<u>19,797</u>

6. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Research, developing strategy, overseeing and implementing programmes	73,083	4,958	78,041
Support costs	2,006	—	2,006
	<u>75,089</u>	<u>4,958</u>	<u>80,047</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Research, developing strategy, overseeing and implementing programmes	83,808	8,508	92,316
Support costs	3,600	—	3,600
	<u>87,408</u>	<u>8,508</u>	<u>95,916</u>

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2021

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Research, developing strategy, overseeing and implementing programmes	78,041	—	78,041	92,316
Governance costs	—	2,006	2,006	3,600
	<u>78,041</u>	<u>2,006</u>	<u>80,047</u>	<u>95,916</u>

8. ANALYSIS OF SUPPORT COSTS

	Support costs £	Total 2021 £	Total 2020 £
Governance costs	<u>2,006</u>	<u>2,006</u>	<u>3,600</u>

9. INDEPENDENT EXAMINATION FEES

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,980</u>	<u>3,600</u>

10. STAFF COSTS

The average head count of employees during the year was 1 (2020: 1).

The number of employees whose remuneration for the year fell within the following bands, were:

	2021 No.	2020 No.
£70,000 to £79,999	<u>1</u>	<u>1</u>

11. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. HERITAGE ASSETS

The Charity acquired the historic grade II listed former synagogue in Merthyr Tydfil in Wales, a Steering Committee was formed to oversee the project to transform the building into a Welsh Jewish Heritage Centre.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2021

12. HERITAGE ASSETS *(continued)*

	Heritage asset £
Cost or valuation	
At 1 October 2020	134,981
Additions	69,363
At 30 September 2021	<u>204,344</u>
Accumulated depreciation	
At 1 October 2020 and 30 September 2021	—
Carrying amount	
At 30 September 2021	<u>204,344</u>
At 30 September 2020	<u>134,981</u>

All Heritage assets are recorded at cost.

Summary of transactions

The asset was acquired in August 2019 for £88,052. Subsequently the Charity spent £46,929 in 2020 and £69,363 in 2021 on urgent repairs stabilising the building.

13. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 Oct 2020 £	Income £	Expenditure £	At 30 Sept 21 £
General funds	<u>166,459</u>	<u>210,438</u>	<u>(93,277)</u>	<u>283,620</u>

	At 1 October 2019 £	Income £	Expenditure £	At 30 September 2020 £
General funds	<u>145,918</u>	<u>127,746</u>	<u>(107,205)</u>	<u>166,459</u>

Restricted funds

	At 1 Oct 2020 £	Income £	Expenditure £	At 30 Sept 21 £
Slonim Project funds	<u>22,780</u>	<u>—</u>	<u>(4,958)</u>	<u>17,822</u>

	At 1 October 2019 £	Income £	Expenditure £	At 30 September 2020 £
Slonim Project funds	<u>17,939</u>	<u>13,349</u>	<u>(8,508)</u>	<u>22,780</u>

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2021

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	204,344	—	204,344
Current assets	79,276	17,822	97,098
Net assets	<u>283,620</u>	<u>17,822</u>	<u>301,442</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	134,981	—	134,981
Current assets	31,478	22,780	54,258
Net assets	<u>166,459</u>	<u>22,780</u>	<u>189,239</u>

15. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Oct 2020 £	Cash flows £	At 30 Sep 2021 £
Cash at bank and in hand	<u>54,258</u>	<u>42,840</u>	<u>97,098</u>

Accounts

CHARITY REGISTRATION NUMBER: 1162111

**FOUNDATION FOR JEWISH HERITAGE
FINANCIAL STATEMENTS
30 SEPTEMBER 2020**

FOUNDATION FOR JEWISH HERITAGE
FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2020

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FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 SEPTEMBER 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Foundation for Jewish Heritage
Charity registration number	1162111
Principal office	20 Neeld Crescent London NW4 3RR

THE TRUSTEES

Mr G Edwards	(Retired 16 November 2019)
Mr D Peltz OBE	
Ms E Robinson Wild	(Appointed 14 April 2020)
Dame H Hyde DBE	
Mr S Roden	
Lord D Finkelstein OBE	
Rt Hon J Murphy	
Sir S Schama CBE	
Mr D Bearman	
Mr S Goldman	
Mr R Ziegler	

INDEPENDENT EXAMINER Keith Sussman

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Board of Trustees of the Foundation for Jewish Heritage oversees the charity's operations and programme of work, and they, along with Honorary Solicitor Anthony Julius, are to be thanked for the time and effort that they provide on a voluntary basis.

Risk management policy

The Trustees have identified and reviewed the major risks to which the charity is exposed. Checks are regularly invoked, particularly those relating to the operations and finance of the charity. The Trustees are satisfied that these systems and procedures mitigate any perceived risks.

OBJECTIVES AND ACTIVITIES

The purpose of the Foundation for Jewish Heritage, as stated in its Constitution and approved by the Charity Commission as charitable, is:

- to promote for the benefit of the public the conservation, protection and improvement of the built Jewish heritage including synagogues, monuments, cemeteries, communal buildings and sites of sufficient religious, historical, architectural, social or cultural significance;
- to advance the education of the public regarding Jewish heritage.

The Trustees have referred to the advice contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives, and in planning future activities and setting the grant making policy for the year.

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

ACHIEVEMENTS AND PERFORMANCE

1 Areas of focus

The delivery of the Foundation's mission in the field of Jewish heritage covers four key areas:

- research - creating an inventory of Jewish heritage sites, and prioritising those at risk
- advocacy - making the case for Jewish cultural heritage and promoting interest in specific sites
- expertise - providing professional advice and guidance to create solutions for vulnerable sites working with local partners, and nurturing expertise in Jewish heritage preservation
- resources - securing funding to invest in Jewish heritage sites at risk to ensure these are preserved, given a sustainable use, and therefore saved for the future.

Despite the challenges caused by the covid19 pandemic, this has been another year of important progress for the Foundation as it works on individual Jewish heritage preservation projects, participates in two European Union funded Jewish heritage initiatives, and continues its general advocacy work. The highlights are outlined below.

2 Historic Synagogues Preservation

The Foundation's work in the field of synagogue preservation is guided by the research it had commissioned, undertaken by the Center for Jewish Art at the Hebrew University of Jerusalem, to create an inventory of the historic synagogues across Europe, categorising each according to significance and condition. The research is available via a dedicated website - www.historicsynagogueurope.org. This mapping was undertaken to bring a comprehensive and strategic approach to the Foundation's activities, and it is working to support efforts to help save a number of prioritised sites, for example -

Merthyr Tydfil, Wales

Having purchased the historic grade II listed former synagogue in Merthyr Tydfil in Wales as a result of generous philanthropic support, a Steering Committee was formed to oversee the project.

The Foundation raised further funds, including from the Welsh Government, to enable urgent repairs stabilising the building, making it wind and watertight and safe. The construction company Taliesin won the tender process and began work in July under the supervision of Conservation Architect Ashley Davies and Structural Engineers Mann Williams.

With the support of the Architectural Heritage Fund, the Foundation also commissioned a consultant to prepare a Business Plan as it pursues its vision to turn the building into a Welsh Jewish heritage centre and cultural venue.

The project continues to attract widespread interest and support, and two patrons have been appointed - Sir Michael Moritz KBE and David Baddiel.

It is anticipated that an application will be made in due course to the National Lottery Heritage Fund.

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Izmir, Turkey

The project to restore the historic Etz Hayim synagogue, the oldest in Izmir, is being run by the Israeli-based Kiriathy Foundation and the local Jewish community, with the Foundation providing advice and support.

Preservation work on the synagogue has continued throughout this year. The Etz Hayim is one of a cluster of nine synagogues which form the wider 'Izmir Project', with the aim of establishing a Jewish Cultural Quarter with a museum at its heart. At the instigation of the Foundation, a feasibility study was undertaken to explore the viability of the wider vision.

The Project has recently benefited from a substantial grant from the European Union to support Jewish cultural life in Izmir.

Hijar, Spain

Hijar is home to a medieval synagogue that has been a church since the expulsion of the Jewish community in 1492. Very few synagogues survive from this period and the building contains unique wall murals not found anywhere in Spain.

The church is now used just once a year for services and the Mayor, supported by local activists, would like to transform the building into a Sephardi heritage educational centre.

The Foundation is supporting the Mayor in this endeavour. An immediate issue was clarifying the legal ownership of the building and the Foundation was able to recruit a leading Spanish law firm to advise on this on a pro bono basis.

Slonim, Belarus

Progress with the Slonim Great Synagogue project has been overshadowed by the recent troubling events in Belarus relating to the political situation following the contested Presidential elections in August.

The Foundation established the Slonim Steering Committee in 2017 to offer assistance to the local Municipality which owned the Great Synagogue. There were no plans for the building at the time, the roof was leaking and there was no understanding of how stable the building was. The Committee raised funds for repairs which stopped the water ingress, placed monitors on the main structure, and arranged a detailed building survey. The work of the Foundation has also helped to raise the profile of the building internationally.

The funds raised include a contribution from the Joint Jewish Burial Society which requested specific mention in this report.

The Steering Committee has been following events in the country closely and receiving guidance from its in-country advisors.

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Other Synagogues

The Foundation has been maintaining contact with its other priority synagogues at risk providing various forms of advice and support.

3 Jewish Heritage of Iraq and Syria mapping project

The Jewish life that once existed in Iraq and Syria represented the most ancient diaspora communities going back 2,600 years to the Biblical era - and the most historically significant.

The Foundation had commissioned the American Schools of Oriental Research to undertake mapping the Jewish heritage sites in Iraq and Syria. A redacted version of the final report was circulated to the media in May and received extensive coverage in the UK and internationally.

The database has been transferred to the Center for Jewish Art at the Hebrew University of Jerusalem in order to have the material presented in its Bezalel Narkiss Index of Jewish Art.

4 European Union funded projects

The Foundation's work speaks to priority concerns of the European Union in terms of (a) promoting the European values of human dignity, democracy, equality, rule of law and human rights and (b) combating xenophobia and antisemitism.

The Foundation is involved in two international projects funded by the EU namely:

(a) Moreshet: network of Jewish heritage towns

With our partner organisations from Poland, Germany, Italy and Spain, three seminars have been held so far as part of the Moreshet network of Jewish heritage towns project. These have addressed different topics relating to Jewish heritage preservation, with the last one taking place in Wroclaw Poland. With the onset of covid19, and with the agreement of the EU, the programme has been extended to the end of 2021.

(b) preservation of Jewish cemeteries

The Foundation is a partner in this major project led by the European Jewish Cemeteries Initiative and also involving Centropa. The core of the programme is mapping 1,700 Jewish cemeteries in Central & Eastern Europe, while there is also a strong educational dimension i.e. using these sites to educate about the experience of the Jewish communities that once lived there.

Dame Helen Hyde and Michael Mail attended the project launch event in Budapest where case studies of the Foundation's synagogue preservation work were presented. Covid19 has had an impact on the programme but not in a significant way and it is due to be completed by summer 2021.

5 Council of Europe

The Parliamentary Assembly of the Council of Europe adopted the report on the current state of Jewish heritage preservation in Europe today in October 2019. Swiss MP Raphael Comte was the report Rapporteur and the Foundation was the expert body assisting in its preparation.

The report is proving a highly important document for advocacy work. Its findings have been reviewed and considered within the European Commission and other international bodies.

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

ACHIEVEMENTS AND PERFORMANCE *(continued)*

6 Communications

The Foundation has continued to make strong progress with its communications, increasing its subscribers, regularly adding News items to its website, and increasing its use of twitter, Facebook and linked-in. There has also been a significant number of articles in the media featuring its work both in the UK and internationally.

7 Networking

The Foundation continues to meet with a wide variety of individuals and organisations, and be represented at various UK and international cultural heritage events, to promote its activities and develop connections.

Michael Mail has leadership roles within the UK branch of the International Council on Monuments and Sites (ICOMOS) and the Brussels-based religious heritage preservation body Future for Religious Heritage (FRH).

8 Fundraising

The Foundation is deeply grateful to its growing band of donors who have been crucial to enabling the Foundation to continue to develop, supporting both its general work and specific projects in which it is engaged.

The Foundation believes that the significant increase in activity has boosted its appeal, and hopes its resources will continue to increase as its agenda of work expands.

9 International Advisory Panel

Additional names have been added to the International Advisory Panel of heritage experts who have kindly made themselves available to offer guidance. They are listed on the Foundation's website.

10 Friends

We express thanks also to the distinguished group of Friends who have lent their names in support of the Foundation's cause, as listed on the website. Three new high-profile Friends have joined this past year namely Edmund de Waal OBE, Sir Nicholas Hytner and Janusz Makuch, the legendary founder of the Krakow Jewish Festival.

FINANCIAL REVIEW

The Foundation's expenditure is closely monitored and this year of operation ended with a surplus. At the year end £166,459 (2019: £145,918) was held as unrestricted funds and £22,780 (2019: £17,939) was held as restricted funds.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserve of the charity, at a level which the Trustees think appropriate in order to meet the current and foreseeable future commitments of the charity.

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

PLANS FOR FUTURE

The main tasks of the Foundation going forward are as follows:

- to continue work restoring a prioritised number of important historic synagogues at risk providing direction, advice and support
- to continue participation in the two EU funded projects ensuring the success of both Moreshet and the Jewish cemeteries initiative
- to work with the Council of Europe in respect of the report into the current state of Jewish heritage in Europe to ensure the issue is addressed by Member States
- to maintain and raise the Foundation's profile, expand its network of contacts, and strengthen its advocacy work on behalf of Jewish heritage
- to further develop fundraising activities
- to recruit more volunteers

IN CONCLUSION

The Foundation continues to make important progress with a growing profile and growing impact.

The potential of what can be achieved is enormous because the scope of the challenge is so great, and there is growing evidence that there is indeed substantial interest in the Foundation's activities.

The Trustees' annual report was approved on 21 July 2021 and signed on behalf of the board of Trustees by:

Mr R Ziegler
Trustee

FOUNDATION FOR JEWISH HERITAGE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FOUNDATION
FOR JEWISH HERITAGE
YEAR ENDED 30 SEPTEMBER 2020

I report to the Trustees on my examination of the financial statements of Foundation for Jewish Heritage ('the charity') for the year ended 30 September 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 Act').

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

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material 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 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 accounts to be reached.

Keith Sussman
Independent Examiner

Cohen Arnold
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

21 July 2021

FOUNDATION FOR JEWISH HERITAGE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 SEPTEMBER 2020

			2020		2019
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	127,746	13,349	141,095	266,206
Total income		<u>127,746</u>	<u>13,349</u>	<u>141,095</u>	<u>266,206</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	5	19,797	–	19,797	26,661
Expenditure on charitable activities	6,7	87,408	8,508	95,916	90,431
Total expenditure		<u>107,205</u>	<u>8,508</u>	<u>115,713</u>	<u>117,092</u>
Net income and net movement in funds		<u>20,541</u>	<u>4,841</u>	<u>25,382</u>	<u>149,114</u>
Reconciliation of funds					
Total funds brought forward		145,918	17,939	163,857	14,743
Total funds carried forward		<u>166,459</u>	<u>22,780</u>	<u>189,239</u>	<u>163,857</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 16 form part of these financial statements.

FOUNDATION FOR JEWISH HERITAGE
STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2020

	Note	2020 £	£	2019 £
FIXED ASSETS				
Tangible fixed assets	12		134,981	88,052
CURRENT ASSETS				
Cash at bank and in hand		54,258		75,805
NET CURRENT ASSETS			54,258	75,805
TOTAL ASSETS LESS CURRENT LIABILITIES			189,239	163,857
FUNDS OF THE CHARITY				
Restricted funds			22,780	17,939
Unrestricted funds			166,459	145,918
Total charity funds	13		189,239	163,857

These financial statements were approved by the board of trustees and authorised for issue on 21 July 2021, and are signed on behalf of the board by:

Mr R Ziegler
Trustee

The notes on pages 11 to 16 form part of these financial statements.

FOUNDATION FOR JEWISH HERITAGE
STATEMENT OF CASH FLOWS
YEAR ENDED 30 SEPTEMBER 2020

	2020 £	2019 £
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	<u>25,382</u>	<u>149,114</u>
Cash generated from operations	<u>25,382</u>	<u>149,114</u>
Net cash from operating activities	<u><u>25,382</u></u>	<u><u>149,114</u></u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible assets	<u>(46,929)</u>	<u>(88,052)</u>
Net cash used in investing activities	<u><u>(46,929)</u></u>	<u><u>(88,052)</u></u>
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	<u><u>(21,547)</u></u>	<u><u>61,062</u></u>
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u><u>75,805</u></u>	<u><u>14,743</u></u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>54,258</u></u>	<u><u>75,805</u></u>

The notes on pages 11 to 16 form part of these financial statements.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2020

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 20 Neeld Crescent, London, NW4 3RR.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

There are no judgements, estimates and assumptions that affect the amounts reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2020

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2020

3. ACCOUNTING POLICIES *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
DONATIONS			
Donations	127,746	–	127,746
Donations - Slonim Project	–	13,349	13,349
	<u>127,746</u>	<u>13,349</u>	<u>141,095</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
DONATIONS			
Donations	240,335	–	240,335
Donations - Slonim Project	–	25,871	25,871
	<u>240,335</u>	<u>25,871</u>	<u>266,206</u>

5. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Wages and salaries	16,000	16,000	20,000	20,000
Employer's NIC	1,168	1,168	1,716	1,716
Travel costs	601	601	908	908
Office costs	704	704	2,068	2,068
Events	1,152	1,152	1,743	1,743
Computer costs	172	172	226	226
	<u>19,797</u>	<u>19,797</u>	<u>26,661</u>	<u>26,661</u>

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2020

6. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Research, developing strategy, overseeing and implementing programmes	83,808	8,508	92,316
Support costs	3,600	—	3,600
	<u>87,408</u>	<u>8,508</u>	<u>95,916</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Research, developing strategy, overseeing and implementing programmes	79,979	7,932	87,911
Support costs	2,520	—	2,520
	<u>82,499</u>	<u>7,932</u>	<u>90,431</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
Research, developing strategy, overseeing and implementing programmes	92,316	—	92,316	87,911
Governance costs	—	3,600	3,600	2,520
	<u>92,316</u>	<u>3,600</u>	<u>95,916</u>	<u>90,431</u>

8. ANALYSIS OF SUPPORT COSTS

	Support costs £	Total 2020 £	Total 2019 £
Governance costs	3,600	3,600	2,520

9. INDEPENDENT EXAMINATION FEES

	2020 £	2019 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	3,600	2,520

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2020

10. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	80,000	80,000
Social security costs	5,838	6,863
	<u>85,838</u>	<u>86,863</u>

The average head count of employees during the year was 1 (2019: 1).

The number of employees whose remuneration for the year fell within the following bands, were:

	2020	2019
	No.	No.
£70,000 to £79,999	<u>1</u>	<u>1</u>

11. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. TANGIBLE FIXED ASSETS

	Land and buildings
	£
Cost	
At 1 October 2019	88,052
Additions	46,929
At 30 September 2020	<u>134,981</u>
Depreciation	
At 1 October 2019 and 30 September 2020	<u>—</u>
Carrying amount	
At 30 September 2020	<u>134,981</u>
At 30 September 2019	<u>88,052</u>

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2020

13. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 October 2019	Income	Expenditure	At 30 September 2020
	£	£	£	£
General funds	<u>145,918</u>	<u>127,746</u>	<u>(107,205)</u>	<u>166,459</u>

	At 1 October 2018	Income	Expenditure	At 30 September 2019
	£	£	£	£
General funds	<u>14,743</u>	<u>240,335</u>	<u>(109,160)</u>	<u>145,918</u>

Restricted funds

	At 1 October 2019	Income	Expenditure	At 30 September 2020
	£	£	£	£
Slonim Project funds	<u>17,939</u>	<u>13,349</u>	<u>(8,508)</u>	<u>22,780</u>

	At 1 October 2018	Income	Expenditure	At 30 September 2019
	£	£	£	£
Slonim Project funds	<u>—</u>	<u>25,871</u>	<u>(7,932)</u>	<u>17,939</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	134,981	—	134,981
Current assets	<u>31,478</u>	<u>22,780</u>	<u>54,258</u>
Net assets	<u>166,459</u>	<u>22,780</u>	<u>189,239</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	88,052	—	88,052
Current assets	<u>54,966</u>	<u>20,839</u>	<u>75,805</u>
Net assets	<u>143,018</u>	<u>20,839</u>	<u>163,857</u>

15. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Oct 2019 £	Cash flows £	At 30 Sep 2020 £
Cash at bank and in hand	<u>75,805</u>	<u>(21,547)</u>	<u>54,258</u>