

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

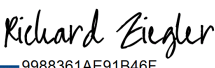
The Foundation has undertaken an extraordinary mission to work internationally to save Jewish heritage in danger.

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.

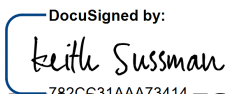
INDEPENDENT EXAMINER'S STATEMENT

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
		Unrestricted funds	Restricted funds
	Note	£	£
		Total funds	Total funds
		£	£
Income and endowments			
Donations and legacies	4	265,988	—
Total income		265,988	—
Expenditure			
Expenditure on raising funds:			
Costs of raising donations and legacies	5	30,582	—
Expenditure on charitable activities	6,7	302,237	—
Total expenditure		332,819	—
Net (expenditure)/income		(66,831)	—
Transfers between funds		16,951	(16,951)
Net movement in funds		(49,880)	(16,951)
Reconciliation of funds			
Total funds brought forward		392,284	17,051
Total funds carried forward		342,404	100

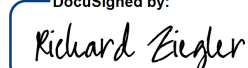
The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

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	2,880	<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>