

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.

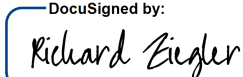
IN CONCLUSION

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.

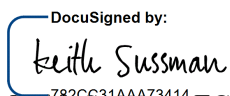
INDEPENDENT EXAMINER'S STATEMENT

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>

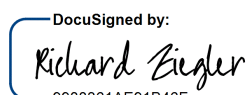
The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

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	<u>3,000</u>	<u>3,000</u>	<u>2,880</u>

9. INDEPENDENT EXAMINATION FEES

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

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>