

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		<u>375,577</u>	<u>9,007</u>	<u>384,584</u>	<u>343,116</u>
Total funds carried forward		<u>254,682</u>	<u>565,075</u>	<u>819,757</u>	<u>384,584</u>

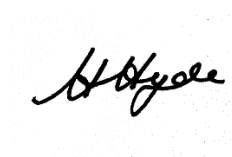
The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

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>