

THE OXFORD SYNAGOGUE AND JEWISH CENTRE LIMITED

England & Wales · Charity number 267045

Details

Status Registered

Legal form Charitable company

Company number [01156003](#)

Registered 1974-04-09

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

Contact

Address Oxford Jewish Congregation
21 Richmond Road
Oxford
OX1 2JL

Phone 01865514356

Email osjc@ojc-online.org

Website ojc-online.org

Activities

Objects: THE ADVANCEMENTS OF THE JEWISH RELIGION AND THE ADVANCEMENT OF EDUCATION IN THE HISTORY, CUSTOMS, LANGUAGE, TENETS AND CULTURE HOWSOEVER OF THE CONCERNING THE JEWISH FAITH AND ITS PEOPLE, AND IN PARTICULAR AND WITH A VIEW THERETO THE ESTABLISHMENT AND MAINTENANCE IN OXFORD OF A SYNAGOGUE AND CENTRE THERETO ADJACENT (HEREINAFTER CALLED "THE CHARITABLE PREMISES") WHEREIN TO WORSHIP ACCORDING TO THE RITES AND USAGES OF THE JEWISH RELIGION AND OTHERWISE FOR USE IN CONNECTION WITH THE CHARITABLE OBJECTS AFORESAID.

Activities: The main objectives are to make the premises owned by the charity available for Jewish religious and cultural activities and to promote charitable work on behalf of the students and wider community.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** OXFORD
- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£254,825	£249,078	-	-
2024-07-31	£257,190	£268,084	-	-
2023-07-31	£216,337	£204,333	-	-
2022-07-31	£216,337	£204,333	-	-
2021-07-31	£249,344	£319,246	-	-

Trustees

Name	Role	Appointed
Simon Alan Ryde	Chair	
Benedict Mark Leycester Simon		2023-11-27
Daniel Dangoor		2021-06-21
David Silver		2019-06-01
Jake Marcus Berger		2024-11-11
Jill Shatz		2018-06-03
Matthew Saul Rose		2023-12-20
PROFESSOR ALAN LESLIE STEIN		2012-07-03
SALLY SHENA VAN NOORDEN		

Accounts

REGISTERED COMPANY NUMBER: 01156003 (England and Wales)
REGISTERED CHARITY NUMBER: 267045

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025
FOR
OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED**

Bronsens
Chartered Certified Accountants
Eden House
Two Rivers Business Park
Witney
Oxfordshire
OX28 4BL

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

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FOR THE YEAR ENDED 31 JULY 2025**

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OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 JULY 2025**

TRUSTEES	Mr S A Ryde Mrs S S Van Noorden Prof A L Stein Mr B M L Simon Ms J Shatz Mr D G Silver Mr D E J Dangoor Mr M S Rose Mr J M Berger (appointed 11.11.24)
COMPANY SECRETARY	Mr B J Symcox
REGISTERED OFFICE	21 Richmond Road Oxford OX1 2JL
REGISTERED COMPANY NUMBER	01156003 (England and Wales)
REGISTERED CHARITY NUMBER	267045
INDEPENDENT EXAMINER	Bronsens Chartered Certified Accountants Eden House Two Rivers Business Park Witney Oxfordshire OX28 4BL

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company's objects are to make the Centre available for Jewish religious, educational and cultural activities, and the promotion of the charitable activities on behalf of students and the community. There is an unalterable provision that the synagogue shall be available for worship in accordance with any form of Jewish service.

It is the company's policy to raise funds in order that its objects may be met.

Ensuring we meet our aims

The Trustees review the aims, objectives and activities each year. We look at what we have achieved in terms of the success of each key activity and the benefits we have brought to the community. This review also helps us to ensure our aims, objectives and activities remain focussed on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the Trustees consider how planned activities will contribute to the aims and objectives we have set.

Significant activities

The synagogue buildings have been heavily used throughout the year. Continuing investment has been made to keep the buildings in a good state of repair and decoration.

Grantmaking

The Richard and Natalie Koch Fund, a restricted fund, represents the value of cash donated to the charity towards projects involving the young people of the congregation which have broadly educational and cultural purposes and which have a Jewish theme. The company administers the finances of the fund on behalf of its independent trustees, who approve applications for grants that fall within the criteria of the fund.

Volunteers

The Trustees gratefully acknowledge the important contribution made by volunteers and donors to the operation of the Centre.

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

The main source of funding for the Oxford Synagogue and Jewish Centre Limited is the Oxford Jewish Congregation, which is an unincorporated charity responsible for organising religious and teaching activities in the Centre. Income is also derived from hiring out the centre. The Congregation is funded by fees, subscriptions, investment income, donations from members and, at the discretion of its trustees, passes funds to the company to go towards the maintenance and running costs of the Centre.

FINANCIAL REVIEW

Financial position

Total incoming resources for the year amounted to £254,825 (2024: £257,190). Total expenditure for the year was £249,078 (2024: £268,084) giving a surplus for the year of £5,747 (2024: deficit of £10,894).

At 31 July 2025, total charity funds stood at £1,059,698 (2024: £1,053,951), including the value of the Synagogue building at £991,924, leaving available funds of £67,774 (2024: £62,027)..

Investment policy and objectives

The trustees have the power to invest, subject to any restrictions contained in the Memorandum and Articles of Association.

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

FINANCIAL REVIEW

Reserves policy

The trustees regularly review the company's financial position to ensure that sufficient reserves are held to meet any foreseeable liabilities and commitments. Over the last couple of years a building and security reserve has been built up to cover the cost of upkeep and major improvement works.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Oxford Synagogue and Jewish Centre Ltd. is a company limited by guarantee and not having a share capital, which is registered as a charity (No. 267045) under the Charities Act 1960. It was incorporated on 9 January 1974 to establish and maintain the Oxford Synagogue and Jewish Centre in the interests of the Jewish student body, the Oxford Jewish Congregation, and the wider Jewish community.

Recruitment and appointment of new trustees

Each of the following bodies are entitled to nominate three members:

- The B'nai B'rith Hillel Foundation;
- The Oxford Jewish Congregation;
- The Founding Members of the Association or their successors.

There is a further stipulation that at least two members should be resident graduates of Oxford University.

Organisational structure

The Company is run by the trustees who delegate to the Committee of Management responsibility for the day to day running of the Centre and the provision of the student Kosher Meals Service.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mr B J Symcox - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED (REGISTERED NUMBER: 01156003)**

Independent examiner's report to the trustees of Oxford Synagogue & Jewish Centre Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Philip J Burton

Bronsens
Chartered Certified Accountants
Eden House
Two Rivers Business Park
Witney
Oxfordshire
OX28 4BL

Date:

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025**

	Notes	Unrestricted funds £	Restricted fund £	31.7.25 Total funds £	31.7.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	29,054	-	29,054	28,417
Charitable activities					
Grants from the Oxford Jewish Congregation	4	172,139	-	172,139	168,729
Grants from CST		5,858	-	5,858	7,478
Investment income	3	444	-	444	639
Other income	5	47,330	-	47,330	51,927
Total		<u>254,825</u>	<u>-</u>	<u>254,825</u>	<u>257,190</u>
EXPENDITURE ON					
Charitable activities					
Centre running costs	6	199,100	-	199,100	224,664
Meals Service - directly attributable costs		45,519	-	45,519	33,147
Grants to individuals		-	325	325	-
Building and security reserve		479	-	479	1,385
Other		3,655	-	3,655	8,888
Total		<u>248,753</u>	<u>325</u>	<u>249,078</u>	<u>268,084</u>
NET INCOME/(EXPENDITURE)		6,072	(325)	5,747	(10,894)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,046,996	6,955	1,053,951	1,064,845
TOTAL FUNDS CARRIED FORWARD		<u><u>1,053,068</u></u>	<u><u>6,630</u></u>	<u><u>1,059,698</u></u>	<u><u>1,053,951</u></u>

The notes form part of these financial statements

BALANCE SHEET
31 JULY 2025

	Notes	Unrestricted funds £	Restricted fund £	31.7.25 Total funds £	31.7.24 Total funds £
FIXED ASSETS					
Tangible assets	12	991,924	-	991,924	991,924
CURRENT ASSETS					
Debtors	13	36,655	-	36,655	34,642
Cash at bank		34,678	6,630	41,308	42,268
		<u>71,333</u>	<u>6,630</u>	<u>77,963</u>	<u>76,910</u>
CREDITORS					
Amounts falling due within one year	14	(10,189)	-	(10,189)	(14,883)
NET CURRENT ASSETS		<u>61,144</u>	<u>6,630</u>	<u>67,774</u>	<u>62,027</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,053,068</u>	<u>6,630</u>	<u>1,059,698</u>	<u>1,053,951</u>
NET ASSETS		<u>1,053,068</u>	<u>6,630</u>	<u>1,059,698</u>	<u>1,053,951</u>
FUNDS	15				
Unrestricted funds				1,053,068	1,046,996
Restricted funds				<u>6,630</u>	<u>6,955</u>
TOTAL FUNDS				<u>1,059,698</u>	<u>1,053,951</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on

..... and were signed on its behalf by:

.....
Mr D G Silver - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - not provided

The company has not complied with Financial Reporting Standard 15, in that depreciation has not been provided on freehold properties. The Council of Management consider that the value of the properties exceeds the historical cost and it is their policy to ensure that the properties are well maintained.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

2. DONATIONS AND LEGACIES

	31.7.25	31.7.24
	£	£
Donations from Hillel	18,000	10,000
Donations to the George Silver Memorial Fund	-	2,080
Other donations	11,054	16,337
	<u>29,054</u>	<u>28,417</u>

3. INVESTMENT INCOME

	31.7.25	31.7.24
	£	£
Deposit account interest	444	639
	<u>444</u>	<u>639</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.7.25	31.7.24
	£	£
Activity		
Grants from the Oxford Jewish Congregation	172,139	168,729
Grants from CST	5,858	7,478
	<u>177,997</u>	<u>176,207</u>

Grants received, included in the above, are as follows:

	31.7.25	31.7.24
	£	£
Grants from Oxford Jewish Congregation towards Centre running costs	158,799	158,389
Grants from Oxford Jewish Congregation towards security costs	13,340	10,340
CST security grants	5,858	7,478
	<u>177,997</u>	<u>176,207</u>

The amount shown as received from the Oxford Jewish Congregation is the same as that paid by that charity in the period.

5. OTHER INCOME

	31.7.25	31.7.24
	£	£
Income from centre hire and member events	19,744	23,902
Meal service income	27,586	28,025
	<u>47,330</u>	<u>51,927</u>

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Grant funding of activities (see note 8) £	Support costs £	Totals £
Centre running costs	194,219	-	4,881	199,100
Meals Service - directly attributable costs	45,519	-	-	45,519
Grants to individuals	-	325	-	325
Building and security reserve	479	-	-	479
	<u>240,217</u>	<u>325</u>	<u>4,881</u>	<u>245,423</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.7.25 £	31.7.24 £
Staff costs	137,444	125,317
Rates and water	5,100	4,030
Insurance	14,403	12,442
Light and heat	11,319	19,097
Telephone	1,535	1,556
Sundries	6,968	5,045
Repairs and maintenance	32,779	56,172
Provisions	21,843	33,147
Function expenses	8,347	1,005
Building refurbishment fund	479	1,385
	<u>240,217</u>	<u>259,196</u>

8. GRANTS PAYABLE

	31.7.25 £	31.7.24 £
Grants to individuals	<u>325</u>	<u>-</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.7.25 £	31.7.24 £
Auditors' remuneration	<u>3,289</u>	<u>3,500</u>

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

11. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.7.25	31.7.24
Caretaking, catering and office staff	10	8
	<u>10</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

12. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 August 2024 and 31 July 2025	991,924
NET BOOK VALUE	
At 31 July 2025	991,924
At 31 July 2024	991,924

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Trade debtors	-	11,198
Other debtors	26,914	13,914
Prepayments	9,741	9,530
	<u>36,655</u>	<u>34,642</u>

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Social security and other taxes	1,736	1,748
Other creditors	4,237	8,130
Accrued expenses	4,216	5,005
	<u>10,189</u>	<u>14,883</u>

15. MOVEMENT IN FUNDS

	At 1.8.24	Net movement in funds	At 31.7.25
	£	£	£
Unrestricted funds			
Property Reserve (General Fund)	1,011,683	6,707	1,018,390
Building and Security Reserve	35,313	(635)	34,678
	<u>1,046,996</u>	<u>6,072</u>	<u>1,053,068</u>
Restricted funds			
Richard and Natalie Koch Fund	6,955	(325)	6,630
	<u>1,053,951</u>	<u>5,747</u>	<u>1,059,698</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Property Reserve (General Fund)	245,825	(239,118)	6,707
Building and Security Reserve	9,000	(9,635)	(635)
	<u>254,825</u>	<u>(248,753)</u>	<u>6,072</u>
Restricted funds			
Richard and Natalie Koch Fund	-	(325)	(325)
	<u>254,825</u>	<u>(249,078)</u>	<u>5,747</u>

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
Property Reserve (General Fund)	1,030,192	(18,509)	1,011,683
Building and Security Reserve	27,698	7,615	35,313
	<u>1,057,890</u>	<u>(10,894)</u>	<u>1,046,996</u>
Restricted funds			
Richard and Natalie Koch Fund	6,955	-	6,955
	<u>6,955</u>	<u>-</u>	<u>6,955</u>
TOTAL FUNDS	<u><u>1,064,845</u></u>	<u><u>(10,894)</u></u>	<u><u>1,053,951</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Property Reserve (General Fund)	248,190	(266,699)	(18,509)
Building and Security Reserve	9,000	(1,385)	7,615
	<u>257,190</u>	<u>(268,084)</u>	<u>(10,894)</u>
TOTAL FUNDS	<u><u>257,190</u></u>	<u><u>(268,084)</u></u>	<u><u>(10,894)</u></u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2025.

17. DETAILS OF FUNDS

The Property Reserve, also known as the General Fund, relates to funds received for the purchase of properties used by the company for its charitable activities.

The Building and Security Reserve is an unrestricted fund created by the trustees to ring-fence funds for future expenditure on building upkeep and security costs.

The Richard and Natalie Koch Fund represents the value of cash donated to the Oxford Jewish Congregation towards projects involving the young people of the congregation which have broadly educational and cultural purposes and which have a Jewish theme. The capital and income may be used for this purpose.

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025**

	31.7.25 £	31.7.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations from Hillel	18,000	10,000
Donations to the George Silver Memorial Fund	-	2,080
Other donations	11,054	16,337
	29,054	28,417
Investment income		
Deposit account interest	444	639
Charitable activities		
Grants	177,997	176,207
Other income		
Income from centre hire and member events	19,744	23,902
Meal service income	27,586	28,025
	47,330	51,927
Total incoming resources	254,825	257,190
EXPENDITURE		
Charitable activities		
Wages	137,444	125,317
Rates and water	5,100	4,030
Insurance	14,403	12,442
Light and heat	11,319	19,097
Telephone	1,535	1,556
Sundries	6,968	5,045
Repairs and maintenance	32,779	56,172
Provisions	21,843	33,147
Function expenses	8,347	1,005
Building refurbishment fund	479	1,385
Grants to individuals	325	-
	240,542	259,196
Support costs		
Governance costs		
Auditors' remuneration	3,289	3,500
Accountancy	4,881	5,000
Bank charges	366	388
	8,536	8,888
Total resources expended	249,078	268,084
Net income/(expenditure)	5,747	(10,894)

This page does not form part of the statutory financial statements

THE OXFORD SYNAGOGUE AND JEWISH CENTRE LIMITED

England & Wales - Charity number 267045

Accounts

REGISTERED COMPANY NUMBER: 01156003 (England and Wales)
REGISTERED CHARITY NUMBER: 267045

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024
FOR
OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED**

Bronsens
Chartered Certified Accountants
Statutory Auditors
Eden House
Two Rivers Business Park
Witney
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OX28 4BL

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

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OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 JULY 2024**

TRUSTEES

Mr S A Ryde
Mrs S S Van Noorden
Rev M Weisman (resigned 29.2.24)
Mr J P Blumenfeld (resigned 27.11.23)
Prof A L Stein
Mr M Simon (appointed 27.11.23)
Ms J Shatz
Mr D Silver
Mr D E J Dangoor
Mr M Rose (appointed 20.12.23)
Mr J M Berger (appointed 11.11.24)

COMPANY SECRETARY

Mr B J Symcox

REGISTERED OFFICE

21 Richmond Road
Oxford
OX1 2JL

**REGISTERED COMPANY
NUMBER**

01156003 (England and Wales)

**REGISTERED CHARITY
NUMBER**

267045

AUDITORS

Bronsens
Chartered Certified Accountants
Statutory Auditors
Eden House
Two Rivers Business Park
Witney
Oxfordshire
OX28 4BL

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company's objects are to make the Centre available for Jewish religious, educational and cultural activities, and the promotion of the charitable activities on behalf of students and the community. There is an unalterable provision that the synagogue shall be available for worship in accordance with any form of Jewish service.

It is the company's policy to raise funds in order that its objects may be met.

Ensuring we meet our aims

The Trustees review the aims, objectives and activities each year. We look at what we have achieved in terms of the success of each key activity and the benefits we have brought to the community. This review also helps us to ensure our aims, objectives and activities remain focussed on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the Trustees consider how planned activities will contribute to the aims and objectives we have set.

Significant activities

The synagogue buildings have been heavily used throughout the year. Continuing investment has been made to keep the buildings in a good state of repair and decoration.

Grantmaking

The Richard and Natalie Koch Fund, a restricted fund, represents the value of cash donated to the charity towards projects involving the young people of the congregation which have broadly educational and cultural purposes and which have a Jewish theme. The company administers the finances of the fund on behalf of its independent trustees, who approve applications for grants that fall within the criteria of the fund.

Volunteers

The Trustees gratefully acknowledge the important contribution made by volunteers and donors to the operation of the Centre.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The main source of funding for the Oxford Synagogue and Jewish Centre Limited is the Oxford Jewish Congregation, which is an unincorporated charity responsible for organising religious and teaching activities in the Centre. Income is also derived from hiring out the centre. The Congregation is funded by fees, subscriptions, investment income, donations from members and, at the discretion of its trustees, passes funds to the company to go towards the maintenance and running costs of the Centre.

FINANCIAL REVIEW

Financial position

Total incoming resources for the year amounted to £257,190 (2023: £234,073). Total expenditure for the year was £268,084 (2023: £234,269) giving a deficit for the year of £10,894 (2023: £196).

At 31 July 2024, total charity funds stood at £1,053,951 (2023: £1,064,845).

Investment policy and objectives

The trustees have the power to invest, subject to any restrictions contained in the Memorandum and Articles of Association.

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2024

FINANCIAL REVIEW

Reserves policy

The trustees regularly review the company's financial position to ensure that sufficient reserves are held to meet any foreseeable liabilities and commitments. Over the last couple of years a building and security reserve has been built up to cover the cost of upkeep and major improvement works.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Oxford Synagogue and Jewish Centre Ltd. is a company limited by guarantee and not having a share capital, which is registered as a charity (No. 267045) under the Charities Act 1960. It was incorporated on 9 January 1974 to establish and maintain the Oxford Synagogue and Jewish Centre in the interests of the Jewish student body, the Oxford Jewish Congregation, and the wider Jewish community.

Recruitment and appointment of new trustees

Each of the following bodies are entitled to nominate three members:

- The B'nai B'rith Hillel Foundation;
- The Oxford Jewish Congregation;
- The Founding Members of the Association or their successors.

There is a further stipulation that at least two members should be resident graduates of Oxford University.

Organisational structure

The Company is run by the trustees who delegate to the Committee of Management responsibility for the day to day running of the Centre and the provision of the student Kosher Meals Service.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Oxford Synagogue & Jewish Centre Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

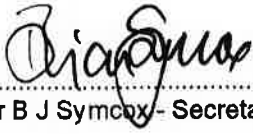
The auditors, Bronsens, will be proposed for re-appointment at the forthcoming Annual General Meeting.

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2024**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 11/11/2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'B J Symcox', written over a dotted line.

Mr B J Symcox - Secretary

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED (REGISTERED NUMBER: 1156003)**

Opinion

We have audited the financial statements of Oxford Synagogue & Jewish Centre Limited (the 'charitable company') for the year ended 31 July 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 July 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED (REGISTERED NUMBER: 1156003)**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management and enquiries of legal counsel. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED (REGISTERED NUMBER: 01156003)**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Philip J. Burton BSc FCA (Senior Statutory Auditor)
for and on behalf of Bronsens
Chartered Certified Accountants
Statutory Auditors
Eden House
Two Rivers Business Park
Witney
Oxfordshire
OX28 4BL

Date: 11 / 11 / 2024

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024**

	Notes	Unrestricted funds £	Restricted fund £	31.7.24 Total funds £	31.7.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	28,417	-	28,417	39,560
Charitable activities					
Grants from the Oxford Jewish Congregation	4	168,729	-	168,729	160,309
Grants from CST		7,478	-	7,478	4,116
Investment income	3	639	-	639	280
Other income	5	51,927	-	51,927	29,808
Total		<u>257,190</u>	<u>-</u>	<u>257,190</u>	<u>234,073</u>
EXPENDITURE ON					
Charitable activities					
Centre running costs	6	224,664	-	224,664	204,740
Meals Service - directly attributable costs		33,147	-	33,147	21,285
Grants to individuals		-	-	-	90
Building and security reserve		1,385	-	1,385	-
Other		8,888	-	8,888	8,154
Total		<u>268,084</u>	<u>-</u>	<u>268,084</u>	<u>234,269</u>
NET INCOME/(EXPENDITURE)		(10,894)	-	(10,894)	(196)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,057,890	6,955	1,064,845	1,065,041
TOTAL FUNDS CARRIED FORWARD		<u>1,046,996</u>	<u>6,955</u>	<u>1,053,951</u>	<u>1,064,845</u>

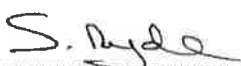
The notes form part of these financial statements

BALANCE SHEET
31 JULY 2024

	Notes	Unrestricted funds £	Restricted fund £	31.7.24 Total funds £	31.7.23 Total funds £
FIXED ASSETS					
Tangible assets	12	991,924	-	991,924	991,924
CURRENT ASSETS					
Debtors	13	34,642	-	34,642	37,758
Cash at bank		35,313	6,955	42,268	42,267
		<u>69,955</u>	<u>6,955</u>	<u>76,910</u>	<u>80,025</u>
CREDITORS					
Amounts falling due within one year	14	(14,883)	-	(14,883)	(7,104)
NET CURRENT ASSETS		<u>55,072</u>	<u>6,955</u>	<u>62,027</u>	<u>72,921</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,046,996</u>	<u>6,955</u>	<u>1,053,951</u>	<u>1,064,845</u>
NET ASSETS		<u>1,046,996</u>	<u>6,955</u>	<u>1,053,951</u>	<u>1,064,845</u>
FUNDS	15				
Unrestricted funds				1,046,996	1,057,890
Restricted funds				<u>6,955</u>	<u>6,955</u>
TOTAL FUNDS				<u>1,053,951</u>	<u>1,064,845</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11/11/2024 and were signed on its behalf by:


Mr S A Ryde - Trustee

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - not provided

The company has not complied with Financial Reporting Standard 15, in that depreciation has not been provided on freehold properties. The Council of Management consider that the value of the properties exceeds the historical cost and it is their policy to ensure that the properties are well maintained.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

2. DONATIONS AND LEGACIES

	31.7.24	31.7.23
	£	£
Donations from Hillel	10,000	8,250
Donations to the George Silver Memorial Fund	2,080	2,275
Other donations	16,337	24,035
NLPS grants	-	5,000
	<u>28,417</u>	<u>39,560</u>

3. INVESTMENT INCOME

	31.7.24	31.7.23
	£	£
Deposit account interest	<u>639</u>	<u>280</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.7.24	31.7.23
	£	£
Activity		
Grants from the Oxford Jewish Congregation	168,729	160,309
Grants from CST	7,478	4,116
	<u>176,207</u>	<u>164,425</u>

Grants received, included in the above, are as follows:

	31.7.24	31.7.23
	£	£
Grants from Oxford Jewish Congregation towards Centre running costs	158,389	151,281
Grants from Oxford Jewish Congregation towards security costs	10,340	9,028
CST security grants	7,478	4,116
	<u>176,207</u>	<u>164,425</u>

The amount shown as received from the Oxford Jewish Congregation is the same as that paid by that charity in the period.

5. OTHER INCOME

	31.7.24	31.7.23
	£	£
Centre hire income	23,902	7,964
Meal service income	28,025	19,884
Sundry income	-	1,960
	<u>51,927</u>	<u>29,808</u>

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £
Centre running costs	224,664
Meals Service - directly attributable costs	33,147
Building and security reserve	1,385
	<u>259,196</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.7.24 £	31.7.23 £
Staff costs	125,317	121,691
Rates and water	4,030	3,851
Insurance	12,442	11,086
Light and heat	19,097	19,583
Telephone	1,556	1,556
Sundries	5,045	4,668
Repairs and maintenance	56,172	27,042
Provisions	33,147	21,285
Function expenses	1,005	1,741
Building refurbishment fund	1,385	13,522
	<u>259,196</u>	<u>226,025</u>

8. GRANTS PAYABLE

	31.7.24 £	31.7.23 £
Grants to individuals	-	90
	<u>-</u>	<u>90</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.7.24 £	31.7.23 £
Auditors' remuneration	3,500	3,000
	<u>3,500</u>	<u>3,000</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2024 nor for the year ended 31 July 2023.

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

11. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.7.24	31.7.23
Caretaking, catering and office staff	8	8

No employees received emoluments in excess of £60,000.

12. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 August 2023 and 31 July 2024	991,924
NET BOOK VALUE	
At 31 July 2024	991,924
At 31 July 2023	991,924

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.24	31.7.23
	£	£
Trade debtors	11,198	-
Other debtors	13,914	13,914
Prepayments	9,530	23,844
	34,642	37,758

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.24	31.7.23
	£	£
Social security and other taxes	1,748	1,240
Other creditors	8,130	500
Accrued expenses	5,005	5,364
	14,883	7,104

15. MOVEMENT IN FUNDS

	At 1.8.23	Net movement in funds	At 31.7.24
	£	£	£
Unrestricted funds			
Property Reserve (General Fund)	1,030,192	(18,509)	1,011,683
Building and Security Reserve	27,698	7,615	35,313
	1,057,890	(10,894)	1,046,996
Restricted funds			
Richard and Natalie Koch Fund	6,955	-	6,955
TOTAL FUNDS	1,064,845	(10,894)	1,053,951

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Property Reserve (General Fund)	248,190	(266,699)	(18,509)
Building and Security Reserve	9,000	(1,385)	7,615
	<u>257,190</u>	<u>(268,084)</u>	<u>(10,894)</u>
TOTAL FUNDS	<u>257,190</u>	<u>(268,084)</u>	<u>(10,894)</u>

Comparatives for movement in funds

	At 1.8.22 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
Property Reserve (General Fund)	1,025,777	4,415	1,030,192
Building and Security Reserve	32,219	(4,521)	27,698
	<u>1,057,996</u>	<u>(106)</u>	<u>1,057,890</u>
Restricted funds			
Richard and Natalie Koch Fund	7,045	(90)	6,955
	<u>7,045</u>	<u>(90)</u>	<u>6,955</u>
TOTAL FUNDS	<u>1,065,041</u>	<u>(196)</u>	<u>1,064,845</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Property Reserve (General Fund)	225,072	(220,657)	4,415
Building and Security Reserve	9,001	(13,522)	(4,521)
	<u>234,073</u>	<u>(234,179)</u>	<u>(106)</u>
Restricted funds			
Richard and Natalie Koch Fund	-	(90)	(90)
	<u>-</u>	<u>(90)</u>	<u>(90)</u>
TOTAL FUNDS	<u>234,073</u>	<u>(234,269)</u>	<u>(196)</u>

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2024.

17. DETAILS OF FUNDS

The Property Reserve, also known as the General Fund, relates to funds received for the purchase of properties used by the company for its charitable activities.

The Building and Security Reserve is an unrestricted fund created by the trustees to ring-fence funds for future expenditure on building upkeep and security costs.

The Richard and Natalie Koch Fund represents the value of cash donated to the Oxford Jewish Congregation towards projects involving the young people of the congregation which have broadly educational and cultural purposes and which have a Jewish theme. The capital and income may be used for this purpose.

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024**

	31.7.24 £	31.7.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations from Hillel	10,000	8,250
Donations to the George Silver Memorial Fund	2,080	2,275
Other donations	16,337	24,035
NLPS grants	-	5,000
	28,417	39,560
Investment income		
Deposit account interest	639	280
Charitable activities		
Grants	176,207	164,425
Other income		
Centre hire income	23,902	7,964
Meal service income	28,025	19,884
Sundry income	-	1,960
	51,927	29,808
Total incoming resources	257,190	234,073
EXPENDITURE		
Charitable activities		
Wages	125,317	121,691
Rates and water	4,030	3,851
Insurance	12,442	11,086
Light and heat	19,097	19,583
Telephone	1,556	1,556
Sundries	5,045	4,668
Repairs and maintenance	56,172	27,042
Provisions	33,147	21,285
Function expenses	1,005	1,741
Building refurbishment fund	1,385	13,522
Grants to individuals	-	90
	259,196	226,115
Support costs		
Governance costs		
Auditors' remuneration	3,500	3,000
Accountancy	5,000	4,800
Bank charges	388	354
	8,888	8,154

This page does not form part of the statutory financial statements

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024**

	31.7.24 £	31.7.23 £
Total resources expended	268,084	234,269
Net expenditure	(10,894)	(196)

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 1156003 (England and Wales)
REGISTERED CHARITY NUMBER: 267045

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023
FOR
OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED**

Bronsens
Chartered Certified Accountants
6 Langdale Court
Witney
Oxfordshire
OX28 6FG

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

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FOR THE YEAR ENDED 31 JULY 2023**

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OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 JULY 2023**

TRUSTEES	Mr S A Ryde Mrs S S Van Noorden Rev M Weisman Mr J P Blumenfeld (resigned 27.11.23) Prof A L Stein Mr M Simon (appointed 27.11.23) Ms J Shatz Mr D Silver Mr M Barnett (resigned 28.6.23) Mr D E J Dangoor Mr M Rose (appointed 20.12.23)
COMPANY SECRETARY	Mr B J Symcox
REGISTERED OFFICE	21 Richmond Road Oxford OX1 2JL
REGISTERED COMPANY NUMBER	1156003 (England and Wales)
REGISTERED CHARITY NUMBER	267045
INDEPENDENT EXAMINER	Bronsens Chartered Certified Accountants 6 Langdale Court Witney Oxfordshire OX28 6FG

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company's objects are to make the Centre available for Jewish religious, educational and cultural activities, and the promotion of the charitable activities on behalf of students and the community. There is an unalterable provision that the synagogue shall be available for worship in accordance with any form of Jewish service.

It is the company's policy to raise funds in order that its objects may be met.

Ensuring we meet our aims

The Trustees review the aims, objectives and activities each year. We look at what we have achieved in terms of the success of each key activity and the benefits we have brought to the community. This review also helps us to ensure our aims, objectives and activities remain focussed on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the Trustees consider how planned activities will contribute to the aims and objectives we have set.

Significant activities

The synagogue buildings have been heavily used throughout the year. Continuing investment has been made to keep the buildings in a good state of repair and decoration.

Grantmaking

The Richard and Natalie Koch Fund, a restricted fund, represents the value of cash donated to the charity towards projects involving the young people of the congregation which have broadly educational and cultural purposes and which have a Jewish theme. The company administers the finances of the fund on behalf of its independent trustees, who approve applications for grants that fall within the criteria of the fund.

Volunteers

The Trustees gratefully acknowledge the important contribution made by volunteers and donors to the operation of the Centre.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The main source of funding for the Oxford Synagogue and Jewish Centre Limited is the Oxford Jewish Congregation, which is an unincorporated charity responsible for organising religious and teaching activities in the Centre. Income is also derived from hiring out the centre. The Congregation is funded by fees, subscriptions, investment income, donations from members and, at the discretion of its trustees, passes funds to the company to go towards the maintenance and running costs of the Centre.

FINANCIAL REVIEW

Investment policy and objectives

The trustees have the power to invest, subject to any restrictions contained in the Memorandum and Articles of Association.

Reserves policy

The trustees regularly review the company's financial position to ensure that sufficient reserves are held to meet any foreseeable liabilities and commitments. Over the last couple of years a building and security reserve has been built up to cover the cost of upkeep and major improvement works.

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Oxford Synagogue and Jewish Centre Ltd. is a company limited by guarantee and not having a share capital, which is registered as a charity (No. 267045) under the Charities Act 1960. It was incorporated on 9 January 1974 to establish and maintain the Oxford Synagogue and Jewish Centre in the interests of the Jewish student body, the Oxford Jewish Congregation, and the wider Jewish community.

Recruitment and appointment of new trustees

Each of the following bodies are entitled to nominate three members:

- The B'nai B'rith Hillel Foundation;
- The Oxford Jewish Congregation;
- The Founding Members of the Association or their successors.

There is a further stipulation that at least two members should be resident graduates of Oxford University.

Organisational structure

The Company is run by the trustees who delegate to the Committee of Management responsibility for the day to day running of the Centre and the provision of the student Kosher Meals Service.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 27th November 2023 and signed on its behalf by:



Mr B J Symcox - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED (REGISTERED NUMBER: 1156003)**

Independent examiner's report to the trustees of Oxford Synagogue & Jewish Centre Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Philip J Burton

Bronsens
Chartered Certified Accountants
6 Langdale Court
Witney
Oxfordshire
OX28 6FG

Date: 27/11/2023

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023**

	Notes	Unrestricted funds £	Restricted fund £	31.7.23 Total funds £	31.7.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	43,675	-	43,675	36,864
Charitable activities					
Grants from the Oxford Jewish Congregation	4	160,310	-	160,310	151,461
Investment income	3	280	-	280	18
Other income	5	29,808	-	29,808	27,994
Total		<u>234,073</u>	<u>-</u>	<u>234,073</u>	<u>216,337</u>
EXPENDITURE ON					
Charitable activities					
Centre running costs	6	204,740	-	204,740	151,472
Meals Service - directly attributable costs		21,285	-	21,285	43,658
Grants to individuals		-	90	90	600
Building and security reserve		-	-	-	479
Other		8,154	-	8,154	8,124
Total		<u>234,179</u>	<u>90</u>	<u>234,269</u>	<u>204,333</u>
NET INCOME/(EXPENDITURE)		(106)	(90)	(196)	12,004
RECONCILIATION OF FUNDS					
Total funds brought forward		1,057,996	7,045	1,065,041	1,053,037
TOTAL FUNDS CARRIED FORWARD		<u>1,057,890</u>	<u>6,955</u>	<u>1,064,845</u>	<u>1,065,041</u>

The notes form part of these financial statements

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED (REGISTERED NUMBER: 1156003)

**BALANCE SHEET
31 JULY 2023**

	Notes	Unrestricted funds £	Restricted fund £	31.7.23 Total funds £	31.7.22 Total funds £
FIXED ASSETS					
Tangible assets	12	991,924	-	991,924	991,924
CURRENT ASSETS					
Debtors	13	37,758	-	37,758	31,963
Cash at bank		35,312	6,955	42,267	49,359
		<u>73,070</u>	<u>6,955</u>	<u>80,025</u>	<u>81,322</u>
CREDITORS					
Amounts falling due within one year	14	(7,104)	-	(7,104)	(8,205)
NET CURRENT ASSETS		<u>65,966</u>	<u>6,955</u>	<u>72,921</u>	<u>73,117</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,057,890</u>	<u>6,955</u>	<u>1,064,845</u>	<u>1,065,041</u>
NET ASSETS		<u>1,057,890</u>	<u>6,955</u>	<u>1,064,845</u>	<u>1,065,041</u>
FUNDS	15				
Unrestricted funds				1,057,890	1,057,996
Restricted funds				<u>6,955</u>	<u>7,045</u>
TOTAL FUNDS				<u>1,064,845</u>	<u>1,065,041</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 November 2023 and were signed on its behalf by:


Mr S A Ryde - Trustee

The notes form part of these financial statements

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - not provided

The company has not complied with Financial Reporting Standard 15, in that depreciation has not been provided on freehold properties. The Council of Management consider that the value of the properties exceeds the historical cost and it is their policy to ensure that the properties are well maintained.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023**

2. DONATIONS AND LEGACIES

	31.7.23	31.7.22
	£	£
Donations from Hillel	8,250	8,250
Other donations	30,425	28,268
CJRS scheme grants	-	346
NLPS grants	5,000	-
	<u>43,675</u>	<u>36,864</u>

3. INVESTMENT INCOME

	31.7.23	31.7.22
	£	£
Deposit account interest	280	18
	<u>280</u>	<u>18</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.7.23	31.7.22
	£	£
Activity		
Grants from the Oxford Jewish Congregation	160,310	151,461
	<u>160,310</u>	<u>151,461</u>

Grants received, included in the above, are as follows:

	31.7.23	31.7.22
	£	£
Grants from Oxford Jewish Congregation towards Centre running costs	160,310	151,461
	<u>160,310</u>	<u>151,461</u>

The amount shown as received from the Oxford Jewish Congregation is the same as that paid by that charity in the period.

5. OTHER INCOME

	31.7.23	31.7.22
	£	£
Centre hire income	7,964	8,417
Meal service income	19,884	19,192
Sundry income	1,960	385
	<u>29,808</u>	<u>27,994</u>

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Grant funding of activities (see note 8) £	Totals £
Centre running costs	204,740	-	204,740
Meals Service - directly attributable costs	21,285	-	21,285
Grants to individuals	-	90	90
	<u>226,025</u>	<u>90</u>	<u>226,115</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.7.23 £	31.7.22 £
Staff costs	121,691	115,225
Rates and water	3,851	3,664
Insurance	11,086	11,086
Light and heat	19,583	16,608
Telephone	1,556	827
Sundries	4,668	3,156
Repairs and maintenance	27,042	21,884
Provisions for student meals	21,285	22,509
Function expenses	1,741	171
Building refurbishment fund	13,522	479
	<u>226,025</u>	<u>195,609</u>

8. GRANTS PAYABLE

	31.7.23 £	31.7.22 £
Grants to individuals	90	600

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.7.23 £	31.7.22 £
Auditors' remuneration	3,000	3,000

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023**

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

11. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.7.23	31.7.22
Caretaking, catering and office staff	8	7
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

12. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 August 2022 and 31 July 2023	991,924
	<u> </u>
NET BOOK VALUE	
At 31 July 2023	991,924
	<u> </u>
At 31 July 2022	991,924
	<u> </u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.23	31.7.22
	£	£
Other debtors	13,914	25,716
Prepayments	23,844	6,247
	<u> </u>	<u> </u>
	37,758	31,963
	<u> </u>	<u> </u>

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.23 £	31.7.22 £
Social security and other taxes	1,240	1,322
Other creditors	500	500
Accrued expenses	5,364	6,383
	<u>7,104</u>	<u>8,205</u>

15. MOVEMENT IN FUNDS

	At 1.8.22 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
Property Reserve (General Fund)	1,025,777	4,415	1,030,192
Building and Security Reserve	32,219	(4,521)	27,698
	<u>1,057,996</u>	<u>(106)</u>	<u>1,057,890</u>
Restricted funds			
Richard and Natalie Koch Fund	7,045	(90)	6,955
	<u>1,065,041</u>	<u>(196)</u>	<u>1,064,845</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Property Reserve (General Fund)	225,072	(220,657)	4,415
Building and Security Reserve	9,001	(13,522)	(4,521)
	<u>234,073</u>	<u>(234,179)</u>	<u>(106)</u>
Restricted funds			
Richard and Natalie Koch Fund	-	(90)	(90)
	<u>234,073</u>	<u>(234,269)</u>	<u>(196)</u>

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
Property Reserve (General Fund)	1,021,214	4,083	1,025,297
Building and Security Reserve	24,178	8,521	32,699
	<u>1,045,392</u>	<u>12,604</u>	<u>1,057,996</u>
Restricted funds			
Richard and Natalie Koch Fund	7,645	(600)	7,045
	<u>7,645</u>	<u>(600)</u>	<u>7,045</u>
TOTAL FUNDS	<u><u>1,053,037</u></u>	<u><u>12,004</u></u>	<u><u>1,065,041</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Property Reserve (General Fund)	207,337	(203,254)	4,083
Building and Security Reserve	9,000	(479)	8,521
	<u>216,337</u>	<u>(203,733)</u>	<u>12,604</u>
Restricted funds			
Richard and Natalie Koch Fund	-	(600)	(600)
	<u>-</u>	<u>(600)</u>	<u>(600)</u>
TOTAL FUNDS	<u><u>216,337</u></u>	<u><u>(204,333)</u></u>	<u><u>12,004</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.21 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
Property Reserve (General Fund)	1,021,214	8,498	1,029,712
Building and Security Reserve	24,178	4,000	28,178
	<u>1,045,392</u>	<u>12,498</u>	<u>1,057,890</u>
Restricted funds			
Richard and Natalie Koch Fund	7,645	(690)	6,955
	<u>7,645</u>	<u>(690)</u>	<u>6,955</u>
TOTAL FUNDS	<u><u>1,053,037</u></u>	<u><u>11,808</u></u>	<u><u>1,064,845</u></u>

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Property Reserve (General Fund)	432,409	(423,911)	8,498
Building and Security Reserve	18,001	(14,001)	4,000
	<u>450,410</u>	<u>(437,912)</u>	<u>12,498</u>
Restricted funds			
Richard and Natalie Koch Fund	-	(690)	(690)
TOTAL FUNDS	<u><u>450,410</u></u>	<u><u>(438,602)</u></u>	<u><u>11,808</u></u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2023.

17. DETAILS OF FUNDS

The Property Reserve, also known as the General Fund, relates to funds received for the purchase of properties used by the company for its charitable activities.

The Building and Security Reserve is an unrestricted fund created by the trustees to ring-fence funds for future expenditure on building upkeep and security costs.

The Richard and Natalie Koch Fund represents the value of cash donated to the Oxford Jewish Congregation towards projects involving the young people of the congregation which have broadly educational and cultural purposes and which have a Jewish theme. The capital and income may be used for this purpose.

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023**

	31.7.23 £	31.7.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations from Hillel	8,250	8,250
Other donations	30,425	28,268
CJRS scheme grants	-	346
NLPS grants	5,000	-
	43,675	36,864
Investment income		
Deposit account interest	280	18
Charitable activities		
Grants	160,310	151,461
Other income		
Centre hire income	7,964	8,417
Meal service income	19,884	19,192
Sundry income	1,960	385
	29,808	27,994
Total incoming resources	234,073	216,337
EXPENDITURE		
Charitable activities		
Wages	121,691	115,225
Rates and water	3,851	3,664
Insurance	11,086	11,086
Light and heat	19,583	16,608
Telephone	1,556	827
Sundries	4,668	3,156
Repairs and maintenance	27,042	21,884
Provisions for student meals	21,285	22,509
Function expenses	1,741	171
Building refurbishment fund	13,522	479
Grants to individuals	90	600
	226,115	196,209
Support costs		
Governance costs		
Auditors' remuneration	3,000	3,000
Accountancy	4,800	4,800
Bank charges	354	324
	8,154	8,124
Total resources expended	234,269	204,333
Net (expenditure)/income	(196)	12,004

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 1156003 (England and Wales)
REGISTERED CHARITY NUMBER: 267045

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022
FOR
OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED**

Bronsens
Chartered Certified Accountants
6 Langdale Court
Witney
Oxfordshire
OX28 6FG

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

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FOR THE YEAR ENDED 31 JULY 2022**

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OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 JULY 2022**

TRUSTEES

Mr S A Ryde
Mrs S S Van Noorden
Rev M Weisman
Mr J P Blumenfeld
Prof A L Stein
Ms J Shatz
Mr D Silver
Mr M Barnett
Mr D E J Dangoor

COMPANY SECRETARY

Mr B J Symcox

REGISTERED OFFICE

21 Richmond Road
Oxford
OX1 2JL

REGISTERED COMPANY NUMBER 1156003 (England and Wales)

REGISTERED CHARITY NUMBER 267045

INDEPENDENT EXAMINER

Bronsens
Chartered Certified Accountants
6 Langdale Court
Witney
Oxfordshire
OX28 6FG

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company's objects are to make the Centre available for Jewish religious, educational and cultural activities, and the promotion of the charitable activities on behalf of students and the community. There is an unalterable provision that the synagogue shall be available for worship in accordance with any form of Jewish service.

It is the company's policy to raise funds in order that its objects may be met.

Ensuring we meet our aims

The Trustees review the aims, objectives and activities each year. We look at what we have achieved in terms of the success of each key activity and the benefits we have brought to the community. This review also helps us to ensure our aims, objectives and activities remain focussed on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the Trustees consider how planned activities will contribute to the aims and objectives we have set.

Significant activities

The synagogue buildings have been heavily used throughout the year. Continuing investment has been made to keep the buildings in a good state of repair and decoration.

Grantmaking

The Richard and Natalie Koch Fund, a restricted fund, represents the value of cash donated to the charity towards projects involving the young people of the congregation which have broadly educational and cultural purposes and which have a Jewish theme. The company administers the finances of the fund on behalf of its independent trustees, who approve applications for grants that fall within the criteria of the fund.

Volunteers

The Trustees gratefully acknowledge the important contribution made by volunteers and donors to the operation of the Centre.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The main source of funding for the Oxford Synagogue and Jewish Centre Limited is the Oxford Jewish Congregation, which is an unincorporated charity responsible for organising religious and teaching activities in the Centre. Income is also derived from hiring out the centre. The Congregation is funded by fees, subscriptions, investment income, donations from members and, at the discretion of its trustees, passes funds to the company to go towards the maintenance and running costs of the Centre. £346 (2021: £16,982) was received from the Government under its furlough scheme, which is shown in Donations and Legacies in note 2 on page 8.

FINANCIAL REVIEW

Investment policy and objectives

The trustees have the power to invest, subject to any restrictions contained in the Memorandum and Articles of Association.

Reserves policy

The trustees regularly review the company's financial position to ensure that sufficient reserves are held to meet any foreseeable liabilities and commitments. Over the last couple of years a building and security reserve has been built up to cover the cost of upkeep and major improvement works.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Oxford Synagogue and Jewish Centre Ltd. is a company limited by guarantee and not having a share capital, which is registered as a charity (No. 267045) under the Charities Act 1960. It was incorporated on 9 January 1974 to establish and maintain the Oxford Synagogue and Jewish Centre in the interests of the Jewish student body, the Oxford Jewish Congregation, and the wider Jewish community.

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Each of the following bodies are entitled to nominate three members:

- The B'nai B'rith Hillel Foundation;
- The Oxford Jewish Congregation;
- The Founding Members of the Association or their successors.

There is a further stipulation that at least two members should be resident graduates of Oxford University.

Organisational structure

The Company is run by the trustees who delegate to the Committee of Management responsibility for the day to day running of the Centre and the provision of the student Kosher Meals Service.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 28 Nov 22 and signed on its behalf by:



Mr B J Symcox - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED (REGISTERED NUMBER: 1156003)**

Independent examiner's report to the trustees of Oxford Synagogue & Jewish Centre Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Philip J Burton
FCA
Bronsens
Chartered Certified Accountants
6 Langdale Court
Witney
Oxfordshire
OX28 6FG

Date: 28/11/2022

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022

	Notes	Unrestricted funds £	Restricted fund £	31.7.22 Total funds £	31.7.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	36,864	-	36,864	92,742
Charitable activities					
Grants from the Oxford Jewish Congregation		151,461	-	151,461	151,674
Investment income	3	18	-	18	7
Other income	5	27,994	-	27,994	4,921
Total		<u>216,337</u>	<u>-</u>	<u>216,337</u>	<u>249,344</u>
EXPENDITURE ON					
Charitable activities					
Centre running costs	6	151,472	-	151,472	165,809
Meals Service - directly attributable costs		43,658	-	43,658	27,030
Grants to individuals		-	600	600	285
Building and security reserve		479	-	479	118,372
Other		8,124	-	8,124	8,035
Total		<u>203,733</u>	<u>600</u>	<u>204,333</u>	<u>319,531</u>
NET INCOME/(EXPENDITURE)		12,604	(600)	12,004	(70,187)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,045,392	7,645	1,053,037	1,123,224
TOTAL FUNDS CARRIED FORWARD		<u>1,057,996</u>	<u>7,045</u>	<u>1,065,041</u>	<u>1,053,037</u>

The notes form part of these financial statements

BALANCE SHEET
31 JULY 2022

	Notes	Unrestricted funds £	Restricted fund £	31.7.22 Total funds £	31.7.21 Total funds £
FIXED ASSETS					
Tangible assets	12	991,924	-	991,924	991,924
CURRENT ASSETS					
Debtors	13	31,963	-	31,963	17,465
Cash at bank		42,314	7,045	49,359	55,960
		<u>74,277</u>	<u>7,045</u>	<u>81,322</u>	<u>73,425</u>
CREDITORS					
Amounts falling due within one year	14	(8,205)	-	(8,205)	(12,312)
NET CURRENT ASSETS		<u>66,072</u>	<u>7,045</u>	<u>73,117</u>	<u>61,113</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,057,996</u>	<u>7,045</u>	<u>1,065,041</u>	<u>1,053,037</u>
NET ASSETS		<u>1,057,996</u>	<u>7,045</u>	<u>1,065,041</u>	<u>1,053,037</u>
FUNDS	15				
Unrestricted funds				1,057,996	1,045,392
Restricted funds				<u>7,045</u>	<u>7,645</u>
TOTAL FUNDS				<u>1,065,041</u>	<u>1,053,037</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

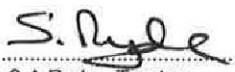
The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 Nov 22 and were signed on its behalf by:



Mr S A Ryde - Trustee

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - not provided

The company has not complied with Financial Reporting Standard 15, in that depreciation has not been provided on freehold properties. The Council of Management consider that the value of the properties exceeds the historical cost and it is their policy to ensure that the properties are well maintained.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31.7.22	31.7.21
	£	£
Donations from Hillel	8,250	3,200
Other donations	28,268	72,560
CJRS scheme grants	346	16,982
	<u>36,864</u>	<u>92,742</u>

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022**

3. INVESTMENT INCOME

	31.7.22	31.7.21
	£	£
Deposit account interest	18	7
	<u>18</u>	<u>7</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.7.22	31.7.21
	£	£
Activity		
Grants from the Oxford Jewish		
Congregation	151,461	151,674
	<u>151,461</u>	<u>151,674</u>

Grants received, included in the above, are as follows:

	31.7.22	31.7.21
	£	£
Grants from Oxford Jewish Congregation towards Centre running costs	151,461	151,674
	<u>151,461</u>	<u>151,674</u>

The amount shown as received from the Oxford Jewish Congregation is the same as that paid by that charity in the period.

5. OTHER INCOME

	31.7.22	31.7.21
	£	£
Centre hire income	8,417	180
Meal service income	19,192	4,741
Sundry income	385	-
	<u>27,994</u>	<u>4,921</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Grant funding of activities (see note 8)	Totals
	£	£	£
Centre running costs	151,472	-	151,472
Meals Service - directly attributable costs	43,658	-	43,658
Grants to individuals	-	600	600
Building and security reserve	479	-	479
	<u>195,609</u>	<u>600</u>	<u>196,209</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.7.22	31.7.21
	£	£
Staff costs	115,225	105,924
Rates and water	3,664	3,696
Insurance	11,086	11,506
Light and heat	16,608	18,145
Telephone	827	3,427
Sundries	3,156	2,860
Repairs and maintenance	21,884	38,254
Provisions for student meals	22,509	8,527
Function expenses	171	500
Building refurbishment fund	479	118,372
	<u>195,609</u>	<u>311,211</u>

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022

8. GRANTS PAYABLE

	31.7.22	31.7.21
	£	£
Grants to individuals	600	285
	<u>600</u>	<u>285</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.7.22	31.7.21
	£	£
Auditors' remuneration	3,000	3,000
	<u>3,000</u>	<u>3,000</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2022 nor for the year ended 31 July 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2022 nor for the year ended 31 July 2021.

11. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.7.22	31.7.21
	7	7
Caretaking, catering and office staff	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

12. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 August 2021 and 31 July 2022	991,924
NET BOOK VALUE	
At 31 July 2022	<u>991,924</u>
At 31 July 2021	<u>991,924</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22	31.7.21
	£	£
Other debtors	25,716	12,024
Prepayments	6,247	5,441
	<u>31,963</u>	<u>17,465</u>

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22 £	31.7.21 £
Social security and other taxes	1,322	926
Other creditors	500	500
Accrued expenses	6,383	10,886
	<u>8,205</u>	<u>12,312</u>

15. MOVEMENT IN FUNDS

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
Property Reserve (General Fund)	1,021,214	4,083	1,025,297
Building and Security Reserve	24,178	8,521	32,699
	<u>1,045,392</u>	<u>12,604</u>	<u>1,057,996</u>
Restricted funds			
Richard and Natalie Koch Fund	7,645	(600)	7,045
	<u>7,645</u>	<u>(600)</u>	<u>7,045</u>
TOTAL FUNDS	<u>1,053,037</u>	<u>12,004</u>	<u>1,065,041</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Property Reserve (General Fund)	207,337	(203,254)	4,083
Building and Security Reserve	9,000	(479)	8,521
	<u>216,337</u>	<u>(203,733)</u>	<u>12,604</u>
Restricted funds			
Richard and Natalie Koch Fund	-	(600)	(600)
	<u>-</u>	<u>(600)</u>	<u>(600)</u>
TOTAL FUNDS	<u>216,337</u>	<u>(204,333)</u>	<u>12,004</u>

Comparatives for movement in funds

	At 1.8.20 £	Net movement in funds £	Transfers between funds £	At 31.7.21 £
Unrestricted funds				
Property Reserve (General Fund)	1,101,968	(21,404)	(59,350)	1,021,214
Building and Security Reserve	13,326	(48,498)	59,350	24,178
	<u>1,115,294</u>	<u>(69,902)</u>	<u>-</u>	<u>1,045,392</u>
Restricted funds				
Richard and Natalie Koch Fund	7,930	(285)	-	7,645
	<u>7,930</u>	<u>(285)</u>	<u>-</u>	<u>7,645</u>
TOTAL FUNDS	<u>1,123,224</u>	<u>(70,187)</u>	<u>-</u>	<u>1,053,037</u>

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022**

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Property Reserve (General Fund)	179,470	(200,874)	(21,404)
Building and Security Reserve	69,874	(118,372)	(48,498)
	<u>249,344</u>	<u>(319,246)</u>	<u>(69,902)</u>
Restricted funds			
Richard and Natalie Koch Fund	-	(285)	(285)
	<u>-</u>	<u>(285)</u>	<u>(285)</u>
TOTAL FUNDS	<u>249,344</u>	<u>(319,531)</u>	<u>(70,187)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.20 £	Net movement in funds £	Transfers between funds £	At 31.7.22 £
Unrestricted funds				
Property Reserve (General Fund)	1,101,968	(17,321)	(59,350)	1,025,297
Building and Security Reserve	13,326	(39,977)	59,350	32,699
	<u>1,115,294</u>	<u>(57,298)</u>	<u>-</u>	<u>1,057,996</u>
Restricted funds				
Richard and Natalie Koch Fund	7,930	(885)	-	7,045
	<u>7,930</u>	<u>(885)</u>	<u>-</u>	<u>7,045</u>
TOTAL FUNDS	<u>1,123,224</u>	<u>(58,183)</u>	<u>-</u>	<u>1,065,041</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Property Reserve (General Fund)	386,807	(404,128)	(17,321)
Building and Security Reserve	78,874	(118,851)	(39,977)
	<u>465,681</u>	<u>(522,979)</u>	<u>(57,298)</u>
Restricted funds			
Richard and Natalie Koch Fund	-	(885)	(885)
	<u>-</u>	<u>(885)</u>	<u>(885)</u>
TOTAL FUNDS	<u>465,681</u>	<u>(523,864)</u>	<u>(58,183)</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2022.

17. DETAILS OF FUNDS

The Property Reserve, also known as the General Fund, relates to funds received for the purchase of properties used by the company for its charitable activities.

The Building and Security Reserve is an unrestricted fund created by the trustees to ring-fence funds for future expenditure on building upkeep and security costs.

The Richard and Natalie Koch Fund represents the value of cash donated to the Oxford Jewish Congregation towards projects involving the young people of the congregation which have broadly educational and cultural purposes and which have a Jewish theme. The capital and income may be used for this purpose.

Accounts

REGISTERED COMPANY NUMBER: 01156003 (England and Wales)
REGISTERED CHARITY NUMBER: 267045

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024
FOR
OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED**

Bronsens
Chartered Certified Accountants
Statutory Auditors
Eden House
Two Rivers Business Park
Witney
Oxfordshire
OX28 4BL

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

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FOR THE YEAR ENDED 31 JULY 2024**

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Detailed Statement of Financial Activities	16 to 17

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 JULY 2024**

TRUSTEES

Mr S A Ryde
Mrs S S Van Noorden
Rev M Weisman (resigned 29.2.24)
Mr J P Blumenfeld (resigned 27.11.23)
Prof A L Stein
Mr M Simon (appointed 27.11.23)
Ms J Shatz
Mr D Silver
Mr D E J Dangoor
Mr M Rose (appointed 20.12.23)
Mr J M Berger (appointed 11.11.24)

COMPANY SECRETARY

Mr B J Symcox

REGISTERED OFFICE

21 Richmond Road
Oxford
OX1 2JL

**REGISTERED COMPANY
NUMBER**

01156003 (England and Wales)

**REGISTERED CHARITY
NUMBER**

267045

AUDITORS

Bronsens
Chartered Certified Accountants
Statutory Auditors
Eden House
Two Rivers Business Park
Witney
Oxfordshire
OX28 4BL

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company's objects are to make the Centre available for Jewish religious, educational and cultural activities, and the promotion of the charitable activities on behalf of students and the community. There is an unalterable provision that the synagogue shall be available for worship in accordance with any form of Jewish service.

It is the company's policy to raise funds in order that its objects may be met.

Ensuring we meet our aims

The Trustees review the aims, objectives and activities each year. We look at what we have achieved in terms of the success of each key activity and the benefits we have brought to the community. This review also helps us to ensure our aims, objectives and activities remain focussed on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the Trustees consider how planned activities will contribute to the aims and objectives we have set.

Significant activities

The synagogue buildings have been heavily used throughout the year. Continuing investment has been made to keep the buildings in a good state of repair and decoration.

Grantmaking

The Richard and Natalie Koch Fund, a restricted fund, represents the value of cash donated to the charity towards projects involving the young people of the congregation which have broadly educational and cultural purposes and which have a Jewish theme. The company administers the finances of the fund on behalf of its independent trustees, who approve applications for grants that fall within the criteria of the fund.

Volunteers

The Trustees gratefully acknowledge the important contribution made by volunteers and donors to the operation of the Centre.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The main source of funding for the Oxford Synagogue and Jewish Centre Limited is the Oxford Jewish Congregation, which is an unincorporated charity responsible for organising religious and teaching activities in the Centre. Income is also derived from hiring out the centre. The Congregation is funded by fees, subscriptions, investment income, donations from members and, at the discretion of its trustees, passes funds to the company to go towards the maintenance and running costs of the Centre.

FINANCIAL REVIEW

Financial position

Total incoming resources for the year amounted to £257,190 (2023: £234,073). Total expenditure for the year was £268,084 (2023: £234,269) giving a deficit for the year of £10,894 (2023: £196).

At 31 July 2024, total charity funds stood at £1,053,951 (2023: £1,064,845).

Investment policy and objectives

The trustees have the power to invest, subject to any restrictions contained in the Memorandum and Articles of Association.

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2024

FINANCIAL REVIEW

Reserves policy

The trustees regularly review the company's financial position to ensure that sufficient reserves are held to meet any foreseeable liabilities and commitments. Over the last couple of years a building and security reserve has been built up to cover the cost of upkeep and major improvement works.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Oxford Synagogue and Jewish Centre Ltd. is a company limited by guarantee and not having a share capital, which is registered as a charity (No. 267045) under the Charities Act 1960. It was incorporated on 9 January 1974 to establish and maintain the Oxford Synagogue and Jewish Centre in the interests of the Jewish student body, the Oxford Jewish Congregation, and the wider Jewish community.

Recruitment and appointment of new trustees

Each of the following bodies are entitled to nominate three members:

- The B'nai B'rith Hillel Foundation;
- The Oxford Jewish Congregation;
- The Founding Members of the Association or their successors.

There is a further stipulation that at least two members should be resident graduates of Oxford University.

Organisational structure

The Company is run by the trustees who delegate to the Committee of Management responsibility for the day to day running of the Centre and the provision of the student Kosher Meals Service.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Oxford Synagogue & Jewish Centre Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

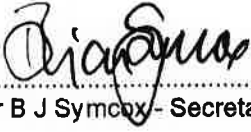
The auditors, Bronsens, will be proposed for re-appointment at the forthcoming Annual General Meeting.

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2024**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 11/11/2024 and signed on its behalf by:



.....
Mr B J Symcox - Secretary

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED (REGISTERED NUMBER: 1156003)**

Opinion

We have audited the financial statements of Oxford Synagogue & Jewish Centre Limited (the 'charitable company') for the year ended 31 July 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 July 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED (REGISTERED NUMBER: 1156003)**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management and enquiries of legal counsel. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED (REGISTERED NUMBER: 01156003)**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Philip J. Burton BSc FCA (Senior Statutory Auditor)
for and on behalf of Bronsens
Chartered Certified Accountants
Statutory Auditors
Eden House
Two Rivers Business Park
Witney
Oxfordshire
OX28 4BL

Date: 11 / 11 / 2024

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024**

	Notes	Unrestricted funds £	Restricted fund £	31.7.24 Total funds £	31.7.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	28,417	-	28,417	39,560
Charitable activities					
Grants from the Oxford Jewish Congregation	4	168,729	-	168,729	160,309
Grants from CST		7,478	-	7,478	4,116
Investment income	3	639	-	639	280
Other income	5	51,927	-	51,927	29,808
Total		257,190	-	257,190	234,073
EXPENDITURE ON					
Charitable activities					
Centre running costs	6	224,664	-	224,664	204,740
Meals Service - directly attributable costs		33,147	-	33,147	21,285
Grants to individuals		-	-	-	90
Building and security reserve		1,385	-	1,385	-
Other		8,888	-	8,888	8,154
Total		268,084	-	268,084	234,269
NET INCOME/(EXPENDITURE)		(10,894)	-	(10,894)	(196)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,057,890	6,955	1,064,845	1,065,041
TOTAL FUNDS CARRIED FORWARD		1,046,996	6,955	1,053,951	1,064,845

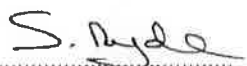
The notes form part of these financial statements

BALANCE SHEET
31 JULY 2024

	Notes	Unrestricted funds £	Restricted fund £	31.7.24 Total funds £	31.7.23 Total funds £
FIXED ASSETS					
Tangible assets	12	991,924	-	991,924	991,924
CURRENT ASSETS					
Debtors	13	34,642	-	34,642	37,758
Cash at bank		35,313	6,955	42,268	42,267
		<u>69,955</u>	<u>6,955</u>	<u>76,910</u>	<u>80,025</u>
CREDITORS					
Amounts falling due within one year	14	(14,883)	-	(14,883)	(7,104)
NET CURRENT ASSETS		<u>55,072</u>	<u>6,955</u>	<u>62,027</u>	<u>72,921</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,046,996</u>	<u>6,955</u>	<u>1,053,951</u>	<u>1,064,845</u>
NET ASSETS		<u>1,046,996</u>	<u>6,955</u>	<u>1,053,951</u>	<u>1,064,845</u>
FUNDS	15				
Unrestricted funds				1,046,996	1,057,890
Restricted funds				<u>6,955</u>	<u>6,955</u>
TOTAL FUNDS				<u>1,053,951</u>	<u>1,064,845</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11/11/2024 and were signed on its behalf by:



Mr S A Ryde - Trustee

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - not provided

The company has not complied with Financial Reporting Standard 15, in that depreciation has not been provided on freehold properties. The Council of Management consider that the value of the properties exceeds the historical cost and it is their policy to ensure that the properties are well maintained.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

2. DONATIONS AND LEGACIES

	31.7.24	31.7.23
	£	£
Donations from Hillel	10,000	8,250
Donations to the George Silver Memorial Fund	2,080	2,275
Other donations	16,337	24,035
NLPS grants	-	5,000
	<u>28,417</u>	<u>39,560</u>

3. INVESTMENT INCOME

	31.7.24	31.7.23
	£	£
Deposit account interest	<u>639</u>	<u>280</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.7.24	31.7.23
	£	£
Activity		
Grants from the Oxford Jewish Congregation	168,729	160,309
Grants from CST	7,478	4,116
	<u>176,207</u>	<u>164,425</u>

Grants received, included in the above, are as follows:

	31.7.24	31.7.23
	£	£
Grants from Oxford Jewish Congregation towards Centre running costs	158,389	151,281
Grants from Oxford Jewish Congregation towards security costs	10,340	9,028
CST security grants	7,478	4,116
	<u>176,207</u>	<u>164,425</u>

The amount shown as received from the Oxford Jewish Congregation is the same as that paid by that charity in the period.

5. OTHER INCOME

	31.7.24	31.7.23
	£	£
Centre hire income	23,902	7,964
Meal service income	28,025	19,884
Sundry income	-	1,960
	<u>51,927</u>	<u>29,808</u>

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £
Centre running costs	224,664
Meals Service - directly attributable costs	33,147
Building and security reserve	1,385
	<u>259,196</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.7.24 £	31.7.23 £
Staff costs	125,317	121,691
Rates and water	4,030	3,851
Insurance	12,442	11,086
Light and heat	19,097	19,583
Telephone	1,556	1,556
Sundries	5,045	4,668
Repairs and maintenance	56,172	27,042
Provisions	33,147	21,285
Function expenses	1,005	1,741
Building refurbishment fund	1,385	13,522
	<u>259,196</u>	<u>226,025</u>

8. GRANTS PAYABLE

	31.7.24 £	31.7.23 £
Grants to individuals	-	90
	<u>-</u>	<u>90</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.7.24 £	31.7.23 £
Auditors' remuneration	3,500	3,000
	<u>3,500</u>	<u>3,000</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2024 nor for the year ended 31 July 2023.

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

11. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.7.24	31.7.23
Caretaking, catering and office staff	8	8

No employees received emoluments in excess of £60,000.

12. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 August 2023 and 31 July 2024	991,924
NET BOOK VALUE	
At 31 July 2024	991,924
At 31 July 2023	991,924

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.24	31.7.23
	£	£
Trade debtors	11,198	-
Other debtors	13,914	13,914
Prepayments	9,530	23,844
	34,642	37,758

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.24	31.7.23
	£	£
Social security and other taxes	1,748	1,240
Other creditors	8,130	500
Accrued expenses	5,005	5,364
	14,883	7,104

15. MOVEMENT IN FUNDS

	At 1.8.23	Net movement in funds	At 31.7.24
	£	£	£
Unrestricted funds			
Property Reserve (General Fund)	1,030,192	(18,509)	1,011,683
Building and Security Reserve	27,698	7,615	35,313
	1,057,890	(10,894)	1,046,996
Restricted funds			
Richard and Natalie Koch Fund	6,955	-	6,955
TOTAL FUNDS	1,064,845	(10,894)	1,053,951

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Property Reserve (General Fund)	248,190	(266,699)	(18,509)
Building and Security Reserve	9,000	(1,385)	7,615
	<u>257,190</u>	<u>(268,084)</u>	<u>(10,894)</u>
TOTAL FUNDS	<u>257,190</u>	<u>(268,084)</u>	<u>(10,894)</u>

Comparatives for movement in funds

	At 1.8.22 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
Property Reserve (General Fund)	1,025,777	4,415	1,030,192
Building and Security Reserve	32,219	(4,521)	27,698
	<u>1,057,996</u>	<u>(106)</u>	<u>1,057,890</u>
Restricted funds			
Richard and Natalie Koch Fund	7,045	(90)	6,955
	<u>7,045</u>	<u>(90)</u>	<u>6,955</u>
TOTAL FUNDS	<u>1,065,041</u>	<u>(196)</u>	<u>1,064,845</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Property Reserve (General Fund)	225,072	(220,657)	4,415
Building and Security Reserve	9,001	(13,522)	(4,521)
	<u>234,073</u>	<u>(234,179)</u>	<u>(106)</u>
Restricted funds			
Richard and Natalie Koch Fund	-	(90)	(90)
	<u>-</u>	<u>(90)</u>	<u>(90)</u>
TOTAL FUNDS	<u>234,073</u>	<u>(234,269)</u>	<u>(196)</u>

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2024.

17. DETAILS OF FUNDS

The Property Reserve, also known as the General Fund, relates to funds received for the purchase of properties used by the company for its charitable activities.

The Building and Security Reserve is an unrestricted fund created by the trustees to ring-fence funds for future expenditure on building upkeep and security costs.

The Richard and Natalie Koch Fund represents the value of cash donated to the Oxford Jewish Congregation towards projects involving the young people of the congregation which have broadly educational and cultural purposes and which have a Jewish theme. The capital and income may be used for this purpose.

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024**

	31.7.24 £	31.7.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations from Hillel	10,000	8,250
Donations to the George Silver Memorial Fund	2,080	2,275
Other donations	16,337	24,035
NLPS grants	-	5,000
	28,417	39,560
Investment income		
Deposit account interest	639	280
Charitable activities		
Grants	176,207	164,425
Other income		
Centre hire income	23,902	7,964
Meal service income	28,025	19,884
Sundry income	-	1,960
	51,927	29,808
Total incoming resources	257,190	234,073
EXPENDITURE		
Charitable activities		
Wages	125,317	121,691
Rates and water	4,030	3,851
Insurance	12,442	11,086
Light and heat	19,097	19,583
Telephone	1,556	1,556
Sundries	5,045	4,668
Repairs and maintenance	56,172	27,042
Provisions	33,147	21,285
Function expenses	1,005	1,741
Building refurbishment fund	1,385	13,522
Grants to individuals	-	90
	259,196	226,115
Support costs		
Governance costs		
Auditors' remuneration	3,500	3,000
Accountancy	5,000	4,800
Bank charges	388	354
	8,888	8,154

This page does not form part of the statutory financial statements

OXFORD SYNAGOGUE & JEWISH CENTRE LIMITED

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024**

	31.7.24 £	31.7.23 £
Total resources expended	268,084	234,269
Net expenditure	(10,894)	(196)

This page does not form part of the statutory financial statements