

Charity number: 278900

**MEMORIAL SCROLLS TRUST**

**UNAUDITED .**

**TRUSTEES' REPORT AND RECEIPTS AND PAYMENTS ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

**MEMORIAL SCROLLS TRUST  
CONTENTS**

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 5
Independent examiner's report	6 - 7
Receipts and Payments Account	8
Statement of Assets and Liabilities	9

**MEMORIAL SCROLLS TRUST  
REFERENCE AND ADMINISTRATIVE DETAILS OF THE TRUST, ITS TRUSTEES AND  
ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**Trustees**

- Jeffrey Ohrenstein (Chairman)
- Peter Barber
- David Goldberg
- Lois Roman (elected 2019, not UK resident)

**Charity registered number**

278900

**Principal office**

Kent House, Rutland Gardens, London, SW7 1BX

**Accountants**

Nyman Libson Paul, 124 Finchley Road, London, NW3 5JS

**Bankers**

National Westminster Bank Plc, P.O. Box 6037, 186 Brompton Road, London, SW3 1XJ

**MEMORIAL SCROLLS TRUST  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2019**

The Trustees present their annual report together with the accounts of Memorial Scrolls Trust (the Trust) for the year ended 31 December 2019.

**Trustees**

- Jeffrey Ohrenstein (Chairman)
- Peter Barber
- David Goldberg
- Lois Roman (elected 2019, not UK resident)

**Governance and management**

- Constitution

The Trust, which is unincorporated, is a charity registered with the Charity Commission established by Deed of Settlement dated 4 March 1980.

- Method of appointment or election of Trustees

Trustees, who shall not number less than two or more than four, shall be appointed or removed by the Westminster Synagogue in General Meeting.

- Organisational structure and decision making

The Trustees meet at intervals during the year (usually about 4 or 5 times) to assess the overall position of the work of the Trust and its achievements and any problems. On a more regular basis (at least 6 meetings annually, but more as required) there are meetings of the Trustees with a committee whose members are invited by the Trustees to advise them. In both cases decisions are reached by consensus, although in the event of no such consensus being reached the Trustees would by majority vote between them alone finally determine any issue. The meetings are normally chaired by the Chairman but in his absence by another Trustee. The day to day operations of the trust are presently carried on under the immediate supervision of the Chairman and Treasurer, who report on problems either to the Trustees or to the Committee as appropriate. The work is carried out by volunteers who may be but are not necessarily Trustees or members of the Committee.

- Risk management

The current Trustees have assessed the major risks to which the Trust is exposed, in particular those related to the operations and finances of the Trust, and are now satisfied that systems and procedures are in place to mitigate our exposure to major risks.

- The Trust has agreed to use the Child Protection Policy of Westminster Synagogue.
- The Trust uses the Visitor Security policy of Westminster Synagogue.
- Officers of the charity are DBS verified before being allowed to lead Museum Tour groups.
- A Data Protection policy is in place.
- An active electronic environment monitoring system has been put in place for Museum Scroll Storage.
- A professionally trained materials preservation specialist has reviewed and reported on the Museum Scrolls status.
- A new financial recording system has been agreed and implemented.
- Financial reserves have been built up.
- Costs are actively monitored and reduced where possible.
- And finally, the major project expenditure of MST is on Scroll restoration, an ongoing, deeply rewarding, process.

## **Objectives and Activities**

- Policies and objectives

The objectives of the Trust are to encourage remembrance of European Jewish life before the Holocaust as well as its tragic destruction, challenge those who interact with the scrolls to confront prejudice and hatred, and inspire them to action by committing to their Jewish lives and working to build bridges across communities.

- Activities for achieving objectives

The Trust was formed to hold some 1564 scrolls acquired from the Czech government in 1964 that had been brought to Prague during the Nazi occupation of Bohemia and Moravia. It was decided at an early stage to restore the scrolls for ritual use where possible and to allocate them to Jewish Communities and some other organisations, for use in services, memorials and exhibitions (when they were not longer ritually usable). As the scrolls are always on loan, should a community cease to exist the scrolls must be returned to the Trust.

Funding for the Trust's activities has mainly been derived from donations requested from applicants when acquiring a scroll on loan. Now all available scrolls have been allocated a small income is received from returned scrolls being reallocated. Since January 2015 new scroll-holders are also asked to make a small annual donation.

The Trust established the Czech Memorial Scrolls Museum on site. No charge is made for admission, but now when a guided tour is arranged a donation is requested.

## **Achievements and performance**

- Review of activities

Despite continuing to work without paid staff we continue to re-establish contact with scroll-holders. In order to keep our database up to date, we ask scroll-holders to complete Tracker forms. Despite our best efforts we are still having to contact some communities who have not responded for a number of years, which takes up a lot of time. Our concern is to make sure our scrolls allocated on loan are identified, cared for, properly insured, and used for ritual and educational goals.

Scroll-holders are asked to confirm the plaque remains fixed to the roller and the certificate of authenticity sent with the scroll is displayed. If lost we arrange for replacements.

Our US Director, Susan Boyer continues to support us and her knowledge of our scroll-holders in the USA is invaluable.

We have appointed Lois Roman as a Trustee, the first one who is a non-UK resident. Ms Roman has been volunteering for some time and been instrumental in arranging the New York gathering and is now organising volunteers in the USA.

The Chairman attended Temple Emanu-el in Manhattan NYC in February 2019, which hosted our largest ever gathering in February in which 73 scrolls from 10 States and over 800 people participated, including a small group from London.

Whilst in the USA the Chairman gave talks at Yavneh College NJ. He was also invited to visit Allentown PA to give talks at the Jewish day School, a Jewish Federation lunch, and a church gathering.

Our Czech Torah webpage project continues to progress and by 31 December we had made 383 links towards our target of linking over 1,000 scroll-holder communities around the world. Our Czech Memorial Scrolls museum continues to receive regular visitors. We have received more visits by synagogues and Hebrew schools, as well as from visitors from overseas.

Unfortunately, due to changing demographics and financial situations, some communities close and need to return their MST Torah to us. We are particularly grateful to Rabbi Patz and Cantor Feibush at Temple Sholom, Cedar Grove NJ who have helped so much this year, as well as "Sofer On Site" in Miami, both who keep returned scrolls in safe-keeping until allocated to new custodians.

Sheila Pallay, a US volunteer, has spent several months in Czechia with her husband, visiting towns our scrolls came from, together with Julius Muller, taking photos that will be added to our database.

We would not be able to maintain our museum as well as develop our database, website and other projects without the help of the generous donors who support us. The Trust is extremely grateful for their support.

During the year income and interest totalled £126,141, expenditure totalled £44,734 and £130,000 was spent on investments. Total funds as at the year end were £96,487, of which £11,500 were restricted. The market value of investments as at the year-end was £536,422 (2018: £343,111).

- Investment policy and performance

Investment powers are governed by the Trust Deed, which permits funds to be invested at the discretion of the Trustees in the furtherance of the charitable objects of the Trust.

The market value of investments increased by £193,311 (2018: increase of £2,403) KoV this figure includes additional money invested as well as the price of the Charifund shares that can both increase and decrease.

### **Financial review**

- Reserves policy

The Trustees' policy is to build up the reserves to enable (together with other income received in the course of our activities) an endowment sufficient to cover the running cost of our day-to-day operations and the establishment and maintenance of a museum and learning centre dealing with the history of the scrolls in our ownership.

### **Plans for the future**

- To continue searching for missing scrolls, making sure scrolls-holders complete trackers confirming their scrolls are identified, cared for and used in a meaningful way.
- To encourage scroll-holders to add a Czech Torah page to their website in order to achieve our goal of linking over 1,000 scroll-holders around the world.
- To develop our Scroll Care programme.
- To develop the digitisation of our Museum objects, to promote wider access.
- To especially promote our Scroll Binder Collection.
- To revise and publish the History of the Trust, with a new emphasis on the story of the Jews of Bohemia and Moravia.
- To develop contact with many more Scroll Holder communities, using networks of volunteers, to encourage the use and display of the MST scrolls, to have each community display an MST Scroll web page, to have scroll gatherings across communities, and to ensure the ongoing life of the MST scrolls.

### **Annex: Autumn 2020**

The above is an accurate report for the period 1st January to 31st December 2019. As these accounts are being filed 10 months after the end of the year, due to the unprecedented times we have experienced in 2020, I need to report our investments, like many others have been reduced in value, however they are slowly recovering. Fortunately our income has continued at a similar level and we have a substantial cash bank balance which more than covers our expenses.

At the start of Covid, the Czech Scrolls Museum was closed to the public. We do not expect to open the Museum to members of the Public again in 2020. In response to a move in Jewish communities to use Zoom for running religious services remotely, we have been delighted to launch a series of Zoom talks to remote "meet" scroll holder communities and others. This carries on our commitment to digitisation of our resources.

Signed

A handwritten signature in black ink, appearing to read 'Jeffrey Ohrenstein', with a horizontal line extending from the end.

Dated

9th October 2020

Jeffrey Ohrenstein, Chairman of the Board of Trustees.

**MEMORIAL SCROLLS TRUST  
INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**Independent Examiner's Report to the Trustees of Memorial Scrolls Trust**

I report to the charity Trustees on my examination of the accounts of the trust for the year ended 31 December 2019.

This report is made solely to the trust's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the trust's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the trust and the trust's Trustees as a body, for my work or for this report.

**Responsibilities and Basis of Report**

As the Trustees of the trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the accounts of the charity 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 the charity's accounts 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**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

I have completed my examination. I can 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 trust 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.

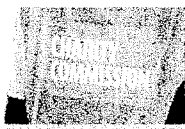
*Nyman Libson Paul*

Signed: Nyman Libson Paul

Dated: *9 October 2020*

**Nyman Libson Paul**

Chartered Accountants  
124 Finchley Road  
London  
NW3 5JS



Memorial Scrolls Trust		278900		CC16a
Receipts and payments accounts				
For the period from	01/01/2019	To	31/12/2019	

## Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Voluntary Income	49,455	-	-	49,455	22,575
Activities for generating funds	54,505	-	-	54,505	37,832
Investment income	22,181	-	-	22,181	16,385
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<i>Sub total (Gross income for AR)</i>	126,141	-	-	126,141	76,792
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<i>Sub total</i>	-	-	-	-	-
<i>Total receipts</i>	126,141	-	-	126,141	76,792
<b>A3 Payments</b>					
Charitable Activities	7,532	37,202	-	44,734	36,292
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<i>Sub total</i>	7,532	37,202	-	44,734	36,292
<b>A4 Asset and investment purchases, (see table)</b>					
Expenditure on investments	130,000	-	-	130,000	50,000
	-	-	-	-	-
<i>Sub total</i>	130,000	-	-	130,000	50,000
<i>Total payments</i>	137,532	37,202	-	174,734	86,292
<i>Net of receipts/(payments)</i>	(11,391)	(37,202)	-	(48,593)	(9,500)
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	96,378	48,702	-	145,080	154,580
	-	-	-	-	-
<i>Cash funds this year end</i>	84,987	11,500	-	96,487	145,080

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds	Restricted funds	Endowment funds
		to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash at Bank and In hand	84,987	11,500	-
		-	-	-
		-	-	-
	<i>Total cash funds</i>	84,987	11,500	-


	Details	Unrestricted funds	Restricted funds	Endowment funds
		to nearest £	to nearest £	to nearest £
B2 Other monetary assets	Rent Prepaid	21,468	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		Unrestricted		
B3 Investment assets	Listed Securities		-	536,422
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Jeffrey Ohrenstein	09.10.2020