

CHARITY REGISTRATION NUMBER: 1162111

**FOUNDATION FOR JEWISH HERITAGE
FINANCIAL STATEMENTS
30 SEPTEMBER 2020**

FOUNDATION FOR JEWISH HERITAGE
FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2020

	PAGE
Trustees' annual report	1
Independent examiner's report to the trustees	7
Statement of financial activities	8
Statement of financial position	9
Statement of cash flows	10
Notes to the financial statements	11

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 SEPTEMBER 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Foundation for Jewish Heritage
Charity registration number	1162111
Principal office	20 Neeld Crescent London NW4 3RR

THE TRUSTEES

Mr G Edwards	(Retired 16 November 2019)
Mr D Peltz OBE	
Ms E Robinson Wild	(Appointed 14 April 2020)
Dame H Hyde DBE	
Mr S Roden	
Lord D Finkelstein OBE	
Rt Hon J Murphy	
Sir S Schama CBE	
Mr D Bearman	
Mr S Goldman	
Mr R Ziegler	

INDEPENDENT EXAMINER Keith Sussman

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Board of Trustees of the Foundation for Jewish Heritage oversees the charity's operations and programme of work, and they, along with Honorary Solicitor Anthony Julius, are to be thanked for the time and effort that they provide on a voluntary basis.

Risk management policy

The Trustees have identified and reviewed the major risks to which the charity is exposed. Checks are regularly invoked, particularly those relating to the operations and finance of the charity. The Trustees are satisfied that these systems and procedures mitigate any perceived risks.

OBJECTIVES AND ACTIVITIES

The purpose of the Foundation for Jewish Heritage, as stated in its Constitution and approved by the Charity Commission as charitable, is:

- to promote for the benefit of the public the conservation, protection and improvement of the built Jewish heritage including synagogues, monuments, cemeteries, communal buildings and sites of sufficient religious, historical, architectural, social or cultural significance;
- to advance the education of the public regarding Jewish heritage.

The Trustees have referred to the advice contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives, and in planning future activities and setting the grant making policy for the year.

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

ACHIEVEMENTS AND PERFORMANCE

1 Areas of focus

The delivery of the Foundation's mission in the field of Jewish heritage covers four key areas:

- research - creating an inventory of Jewish heritage sites, and prioritising those at risk
- advocacy - making the case for Jewish cultural heritage and promoting interest in specific sites
- expertise - providing professional advice and guidance to create solutions for vulnerable sites working with local partners, and nurturing expertise in Jewish heritage preservation
- resources - securing funding to invest in Jewish heritage sites at risk to ensure these are preserved, given a sustainable use, and therefore saved for the future.

Despite the challenges caused by the covid19 pandemic, this has been another year of important progress for the Foundation as it works on individual Jewish heritage preservation projects, participates in two European Union funded Jewish heritage initiatives, and continues its general advocacy work. The highlights are outlined below.

2 Historic Synagogues Preservation

The Foundation's work in the field of synagogue preservation is guided by the research it had commissioned, undertaken by the Center for Jewish Art at the Hebrew University of Jerusalem, to create an inventory of the historic synagogues across Europe, categorising each according to significance and condition. The research is available via a dedicated website - www.historicsynagogueurope.org. This mapping was undertaken to bring a comprehensive and strategic approach to the Foundation's activities, and it is working to support efforts to help save a number of prioritised sites, for example -

Merthyr Tydfil, Wales

Having purchased the historic grade II listed former synagogue in Merthyr Tydfil in Wales as a result of generous philanthropic support, a Steering Committee was formed to oversee the project.

The Foundation raised further funds, including from the Welsh Government, to enable urgent repairs stabilising the building, making it wind and watertight and safe. The construction company Taliesin won the tender process and began work in July under the supervision of Conservation Architect Ashley Davies and Structural Engineers Mann Williams.

With the support of the Architectural Heritage Fund, the Foundation also commissioned a consultant to prepare a Business Plan as it pursues its vision to turn the building into a Welsh Jewish heritage centre and cultural venue.

The project continues to attract widespread interest and support, and two patrons have been appointed - Sir Michael Moritz KBE and David Baddiel.

It is anticipated that an application will be made in due course to the National Lottery Heritage Fund.

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Izmir, Turkey

The project to restore the historic Etz Hayim synagogue, the oldest in Izmir, is being run by the Israeli-based Kiriathy Foundation and the local Jewish community, with the Foundation providing advice and support.

Preservation work on the synagogue has continued throughout this year. The Etz Hayim is one of a cluster of nine synagogues which form the wider 'Izmir Project', with the aim of establishing a Jewish Cultural Quarter with a museum at its heart. At the instigation of the Foundation, a feasibility study was undertaken to explore the viability of the wider vision.

The Project has recently benefited from a substantial grant from the European Union to support Jewish cultural life in Izmir.

Hijar, Spain

Hijar is home to a medieval synagogue that has been a church since the expulsion of the Jewish community in 1492. Very few synagogues survive from this period and the building contains unique wall murals not found anywhere in Spain.

The church is now used just once a year for services and the Mayor, supported by local activists, would like to transform the building into a Sephardi heritage educational centre.

The Foundation is supporting the Mayor in this endeavour. An immediate issue was clarifying the legal ownership of the building and the Foundation was able to recruit a leading Spanish law firm to advise on this on a pro bono basis.

Slonim, Belarus

Progress with the Slonim Great Synagogue project has been overshadowed by the recent troubling events in Belarus relating to the political situation following the contested Presidential elections in August.

The Foundation established the Slonim Steering Committee in 2017 to offer assistance to the local Municipality which owned the Great Synagogue. There were no plans for the building at the time, the roof was leaking and there was no understanding of how stable the building was. The Committee raised funds for repairs which stopped the water ingress, placed monitors on the main structure, and arranged a detailed building survey. The work of the Foundation has also helped to raise the profile of the building internationally.

The funds raised include a contribution from the Joint Jewish Burial Society which requested specific mention in this report.

The Steering Committee has been following events in the country closely and receiving guidance from its in-country advisors.

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Other Synagogues

The Foundation has been maintaining contact with its other priority synagogues at risk providing various forms of advice and support.

3 Jewish Heritage of Iraq and Syria mapping project

The Jewish life that once existed in Iraq and Syria represented the most ancient diaspora communities going back 2,600 years to the Biblical era - and the most historically significant.

The Foundation had commissioned the American Schools of Oriental Research to undertake mapping the Jewish heritage sites in Iraq and Syria. A redacted version of the final report was circulated to the media in May and received extensive coverage in the UK and internationally.

The database has been transferred to the Center for Jewish Art at the Hebrew University of Jerusalem in order to have the material presented in its Bezalel Narkiss Index of Jewish Art.

4 European Union funded projects

The Foundation's work speaks to priority concerns of the European Union in terms of (a) promoting the European values of human dignity, democracy, equality, rule of law and human rights and (b) combating xenophobia and antisemitism.

The Foundation is involved in two international projects funded by the EU namely:

(a) Moreshet: network of Jewish heritage towns

With our partner organisations from Poland, Germany, Italy and Spain, three seminars have been held so far as part of the Moreshet network of Jewish heritage towns project. These have addressed different topics relating to Jewish heritage preservation, with the last one taking place in Wroclaw Poland. With the onset of covid19, and with the agreement of the EU, the programme has been extended to the end of 2021.

(b) preservation of Jewish cemeteries

The Foundation is a partner in this major project led by the European Jewish Cemeteries Initiative and also involving Centropa. The core of the programme is mapping 1,700 Jewish cemeteries in Central & Eastern Europe, while there is also a strong educational dimension i.e. using these sites to educate about the experience of the Jewish communities that once lived there.

Dame Helen Hyde and Michael Mail attended the project launch event in Budapest where case studies of the Foundation's synagogue preservation work were presented. Covid19 has had an impact on the programme but not in a significant way and it is due to be completed by summer 2021.

5 Council of Europe

The Parliamentary Assembly of the Council of Europe adopted the report on the current state of Jewish heritage preservation in Europe today in October 2019. Swiss MP Raphael Comte was the report Rapporteur and the Foundation was the expert body assisting in its preparation.

The report is proving a highly important document for advocacy work. Its findings have been reviewed and considered within the European Commission and other international bodies.

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

ACHIEVEMENTS AND PERFORMANCE *(continued)*

6 Communications

The Foundation has continued to make strong progress with its communications, increasing its subscribers, regularly adding News items to its website, and increasing its use of twitter, Facebook and linked-in. There has also been a significant number of articles in the media featuring its work both in the UK and internationally.

7 Networking

The Foundation continues to meet with a wide variety of individuals and organisations, and be represented at various UK and international cultural heritage events, to promote its activities and develop connections.

Michael Mail has leadership roles within the UK branch of the International Council on Monuments and Sites (ICOMOS) and the Brussels-based religious heritage preservation body Future for Religious Heritage (FRH).

8 Fundraising

The Foundation is deeply grateful to its growing band of donors who have been crucial to enabling the Foundation to continue to develop, supporting both its general work and specific projects in which it is engaged.

The Foundation believes that the significant increase in activity has boosted its appeal, and hopes its resources will continue to increase as its agenda of work expands.

9 International Advisory Panel

Additional names have been added to the International Advisory Panel of heritage experts who have kindly made themselves available to offer guidance. They are listed on the Foundation's website.

10 Friends

We express thanks also to the distinguished group of Friends who have lent their names in support of the Foundation's cause, as listed on the website. Three new high-profile Friends have joined this past year namely Edmund de Waal OBE, Sir Nicholas Hytner and Janusz Makuch, the legendary founder of the Krakow Jewish Festival.

FINANCIAL REVIEW

The Foundation's expenditure is closely monitored and this year of operation ended with a surplus. At the year end £166,459 (2019: £145,918) was held as unrestricted funds and £22,780 (2019: £17,939) was held as restricted funds.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserve of the charity, at a level which the Trustees think appropriate in order to meet the current and foreseeable future commitments of the charity.

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

PLANS FOR FUTURE

The main tasks of the Foundation going forward are as follows:

- to continue work restoring a prioritised number of important historic synagogues at risk providing direction, advice and support
- to continue participation in the two EU funded projects ensuring the success of both Moreshet and the Jewish cemeteries initiative
- to work with the Council of Europe in respect of the report into the current state of Jewish heritage in Europe to ensure the issue is addressed by Member States
- to maintain and raise the Foundation's profile, expand its network of contacts, and strengthen its advocacy work on behalf of Jewish heritage
- to further develop fundraising activities
- to recruit more volunteers

IN CONCLUSION

The Foundation continues to make important progress with a growing profile and growing impact.

The potential of what can be achieved is enormous because the scope of the challenge is so great, and there is growing evidence that there is indeed substantial interest in the Foundation's activities.

The Trustees' annual report was approved on 21 July 2021 and signed on behalf of the board of Trustees by:

Mr R Ziegler
Trustee

FOUNDATION FOR JEWISH HERITAGE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FOUNDATION
FOR JEWISH HERITAGE
YEAR ENDED 30 SEPTEMBER 2020

I report to the Trustees on my examination of the financial statements of Foundation for Jewish Heritage ('the charity') for the year ended 30 September 2020.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Keith Sussman
Independent Examiner

Cohen Arnold
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

21 July 2021

FOUNDATION FOR JEWISH HERITAGE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 SEPTEMBER 2020

			2020		2019
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	127,746	13,349	141,095	266,206
Total income		<u>127,746</u>	<u>13,349</u>	<u>141,095</u>	<u>266,206</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	5	19,797	–	19,797	26,661
Expenditure on charitable activities	6,7	87,408	8,508	95,916	90,431
Total expenditure		<u>107,205</u>	<u>8,508</u>	<u>115,713</u>	<u>117,092</u>
Net income and net movement in funds		<u>20,541</u>	<u>4,841</u>	<u>25,382</u>	<u>149,114</u>
Reconciliation of funds					
Total funds brought forward		145,918	17,939	163,857	14,743
Total funds carried forward		<u>166,459</u>	<u>22,780</u>	<u>189,239</u>	<u>163,857</u>

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

The notes on pages 11 to 16 form part of these financial statements.

FOUNDATION FOR JEWISH HERITAGE
STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2020

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible fixed assets	12	134,981	88,052
CURRENT ASSETS			
Cash at bank and in hand		<u>54,258</u>	<u>75,805</u>
NET CURRENT ASSETS		<u>54,258</u>	<u>75,805</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>189,239</u>	<u>163,857</u>
FUNDS OF THE CHARITY			
Restricted funds		22,780	17,939
Unrestricted funds		<u>166,459</u>	<u>145,918</u>
Total charity funds	13	<u>189,239</u>	<u>163,857</u>

These financial statements were approved by the board of trustees and authorised for issue on 21 July 2021, and are signed on behalf of the board by:

Mr R Ziegler
Trustee

The notes on pages 11 to 16 form part of these financial statements.

FOUNDATION FOR JEWISH HERITAGE
STATEMENT OF CASH FLOWS
YEAR ENDED 30 SEPTEMBER 2020

	2020 £	2019 £
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	<u>25,382</u>	<u>149,114</u>
Cash generated from operations	<u>25,382</u>	<u>149,114</u>
Net cash from operating activities	<u>25,382</u>	<u>149,114</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible assets	<u>(46,929)</u>	<u>(88,052)</u>
Net cash used in investing activities	<u>(46,929)</u>	<u>(88,052)</u>
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	<u>(21,547)</u>	61,062
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>75,805</u>	<u>14,743</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>54,258</u>	<u>75,805</u>

The notes on pages 11 to 16 form part of these financial statements.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2020

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 20 Neeld Crescent, London, NW4 3RR.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

There are no judgements, estimates and assumptions that affect the amounts reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2020

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2020

3. ACCOUNTING POLICIES *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
DONATIONS			
Donations	127,746	–	127,746
Donations - Slonim Project	–	13,349	13,349
	<u>127,746</u>	<u>13,349</u>	<u>141,095</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
DONATIONS			
Donations	240,335	–	240,335
Donations - Slonim Project	–	25,871	25,871
	<u>240,335</u>	<u>25,871</u>	<u>266,206</u>

5. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Wages and salaries	16,000	16,000	20,000	20,000
Employer's NIC	1,168	1,168	1,716	1,716
Travel costs	601	601	908	908
Office costs	704	704	2,068	2,068
Events	1,152	1,152	1,743	1,743
Computer costs	172	172	226	226
	<u>19,797</u>	<u>19,797</u>	<u>26,661</u>	<u>26,661</u>

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2020

6. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Research, developing strategy, overseeing and implementing programmes	83,808	8,508	92,316
Support costs	3,600	—	3,600
	<u>87,408</u>	<u>8,508</u>	<u>95,916</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Research, developing strategy, overseeing and implementing programmes	79,979	7,932	87,911
Support costs	2,520	—	2,520
	<u>82,499</u>	<u>7,932</u>	<u>90,431</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
Research, developing strategy, overseeing and implementing programmes	92,316	—	92,316	87,911
Governance costs	—	3,600	3,600	2,520
	<u>92,316</u>	<u>3,600</u>	<u>95,916</u>	<u>90,431</u>

8. ANALYSIS OF SUPPORT COSTS

	Support costs £	Total 2020 £	Total 2019 £
Governance costs	3,600	3,600	2,520

9. INDEPENDENT EXAMINATION FEES

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	3,600	2,520

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2020

10. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	80,000	80,000
Social security costs	5,838	6,863
	<u>85,838</u>	<u>86,863</u>

The average head count of employees during the year was 1 (2019: 1).

The number of employees whose remuneration for the year fell within the following bands, were:

	2020	2019
	No.	No.
£70,000 to £79,999	<u>1</u>	<u>1</u>

11. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. TANGIBLE FIXED ASSETS

	Land and buildings £
Cost	
At 1 October 2019	88,052
Additions	46,929
At 30 September 2020	<u>134,981</u>
Depreciation	
At 1 October 2019 and 30 September 2020	<u>—</u>
Carrying amount	
At 30 September 2020	<u>134,981</u>
At 30 September 2019	<u>88,052</u>

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2020

13. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 October 2019	Income	Expenditure	At 30 September 2020
	£	£	£	£
General funds	<u>145,918</u>	<u>127,746</u>	<u>(107,205)</u>	<u>166,459</u>

	At 1 October 2018	Income	Expenditure	At 30 September 2019
	£	£	£	£
General funds	<u>14,743</u>	<u>240,335</u>	<u>(109,160)</u>	<u>145,918</u>

Restricted funds

	At 1 October 2019	Income	Expenditure	At 30 September 2020
	£	£	£	£
Slonim Project funds	<u>17,939</u>	<u>13,349</u>	<u>(8,508)</u>	<u>22,780</u>

	At 1 October 2018	Income	Expenditure	At 30 September 2019
	£	£	£	£
Slonim Project funds	<u>—</u>	<u>25,871</u>	<u>(7,932)</u>	<u>17,939</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	134,981	—	134,981
Current assets	<u>31,478</u>	<u>22,780</u>	<u>54,258</u>
Net assets	<u>166,459</u>	<u>22,780</u>	<u>189,239</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	88,052	—	88,052
Current assets	<u>54,966</u>	<u>20,839</u>	<u>75,805</u>
Net assets	<u>143,018</u>	<u>20,839</u>	<u>163,857</u>

15. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Oct 2019 £	Cash flows £	At 30 Sep 2020 £
Cash at bank and in hand	<u>75,805</u>	<u>(21,547)</u>	<u>54,258</u>