

CHARITY REGISTRATION NUMBER: 1162111

**FOUNDATION FOR JEWISH HERITAGE
FINANCIAL STATEMENTS
30 SEPTEMBER 2021**

FOUNDATION FOR JEWISH HERITAGE
FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2021

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FOUNDATION FOR JEWISH HERITAGE
TRUSTEES' ANNUAL REPORT
YEAR ENDED 30 SEPTEMBER 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

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

THE TRUSTEES

Mr D Peltz OBE	
Mr S Sebag Montefiore	(Appointed 15 March 2021)
Ms E Robinson Wild	
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 Dr Anthony Julius, are to be thanked for the time and effort that they provide on a voluntary basis.

Risk management policy

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

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 2021

ACHIEVEMENTS AND PERFORMANCE

1 Areas of focus

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

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

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

2 Historic Synagogues Preservation

The Foundation's work in the field of synagogue preservation is guided by the research 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.

This mapping was undertaken to bring a comprehensive and strategic approach to the Foundation's work, and it is working to support efforts to help save a number of prioritised sites. These include -

Merthyr Tydfil, Wales

Having purchased the historic grade II listed former synagogue in Merthyr Tydfil in Wales, a Steering Committee was formed to oversee the project to transform the building into a Welsh Jewish Heritage Centre.

The Foundation raised further funds, including from the Welsh Government, to enable urgent repairs stabilising the building and these were completed at the start of the financial year.

With the support of the Architectural Heritage Fund, the Foundation has also prepared a Business Plan which demonstrated the viability of the project.

The project made an 'Expression of Interest' submission to the National Lottery Heritage Fund which was successful and the project received permission to make a first round application which is being progressed.

The project continues to attract widespread interest and support, and a highlight in this year was the high-profile visit of HRH The Prince of Wales to see the project at first hand.

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2021

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Izmir Turkey

The project to restore the historic Etz Hayim synagogue, the oldest in Izmir, is being run by the local Jewish community and the Israeli-based Kiriatiy Foundation, with the Foundation providing advice and support. In addition, the Foundation secured a major donation to help complete the work on the synagogue wall murals.

The Foundation was invited to join a Steering Committee overseeing the wider 'Izmir Project', with the aim of establishing a Jewish Cultural Quarter with a museum at its heart. The Project continues to benefit 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 used as 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 today holds services just once a year and the Mayor, supported by local activists, would like to transform the building into a Sephardi heritage cultural and educational centre.

The Foundation is providing guidance and is discussing with the Municipality undertaking a research study to assess the feasibility of the centre concept. The Foundation has also facilitated the project applying to be included in the Europa Nostra's '7 Most Endangered Sites of Europe' programme.

Orla, Poland

The Foundation started collaborating with the Foundation for the Preservation of Jewish Heritage in Poland (FODZ) which owns the striking 17th century Orla synagogue. Local civil society organisations are supporting efforts to preserve the synagogue with the encouragement of the local Municipality.

The Foundation proposed that the synagogue be developed as a centre for dialogue through the Arts, considering issues of co-existence in the context of contemporary artistic expression inspired by the story of the building.

FODZ and the Foundation are now working together to pursue this vision and have brought in the University of the Arts Poznan, Poland's leading arts college, to explore the possibilities of the concept and how to take it forward.

Tomsk, Russia

Founded by Hertzl Tsam for fellow Jewish Cantonists - child soldiers conscripted into the Czar's army - the Soldiers' Synagogue of Tomsk, Siberia was an attempt to re-integrate them into the Jewish community after their 25 year military service.

One of the few remaining wooden synagogues in Russia, the structure has special features including windows containing Stars of David and an exterior door in the shape of a Torah scroll.

Confiscated in the Soviet period, the synagogue was returned to the Jewish community in 2017. The plan is now to restore the synagogue and use the site as a Jewish museum and visitors centre for the wider Siberian region. The Foundation has been providing advice, and proposed that a feasibility study be undertaken to assess the viability of the proposition.

Slonim Belarus

Progress with the Slonim Great Synagogue project became overshadowed by the very troubling political situation in Belarus. This resulted in the decision by the Trustees to suspend the project.

FOUNDATION FOR JEWISH HERITAGE
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 30 SEPTEMBER 2021

ACHIEVEMENTS AND PERFORMANCE *(continued)*

3 European Union funded projects

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

(a) Moreshet: network of Jewish heritage towns

Building on the success of the Jewish Heritage Conference held in Krakow in 2018, the EU agreed to fund the Moreshet project, a development initiated by the Foundation with partner organisations from Poland, Germany, Italy and Spain. The aim of Moreshet is to create a network of cities and towns across Europe that have significant Jewish heritage, with representatives coming together through a series of themed seminars to discuss common issues and concerns relating to how they are addressing this heritage.

With the onset of Covid-19, seminars have had to be held online and, with the agreement of the EU, the term of the project was extended to the end of 2021. Given the interest and success of the project, the plan is to extend Moreshet into an ongoing programme.

(b) preservation of Jewish cemeteries

The Foundation is one of three partners working on a major Jewish cemeteries programme being led by the European Jewish Cemeteries Initiative (ESJF). The core of the project is mapping 1,700 Jewish cemeteries in seven countries in Eastern Europe, while there is also a strong educational dimension with the aim to use these sites to engage local communities in understanding their meaning and significance.

Covid-19 has had an impact on the programme and face to face seminars turned into digital ones. The project has continued, and the Foundation assisted with organising the writing up of historical narratives for each cemetery site, and the compilation of examples of best practices in relation to cemetery preservation and cemetery education.

FOUNDATION FOR JEWISH HERITAGE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2021

ACHIEVEMENTS AND PERFORMANCE *(continued)*

4 Communications

The Foundation relaunched its website to wide acclaim. The website includes recognition of our project partners and major donors. We are adding news items more regularly and distributing stories to our growing social media following.

We have also launched a quarterly newsletter to inform subscribers of our progress, and there has been a significant number of articles in the general media featuring the Foundation's work, both in the UK and internationally.

The Foundation has also been giving presentations on its work to various interested organisations.

5 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, promoting its activities and developing connections.

6 Fundraising

The Foundation is deeply grateful to its core funders who have been crucial to enabling the Foundation to continue to develop, supporting both its general work and specific projects.

The past year has been challenging given the situation with Covid-19. However, the Foundation has been able to expand its base of donors and ensure that all the necessary funding for its work was secured.

7 International Advisory Panel

Additional names have been added to the International Advisory Panel of heritage experts who have kindly made themselves available to offer their guidance.

8 Friends

We express thanks to the distinguished group of Friends who have lent their names in support of the Foundation's cause.

FINANCIAL REVIEW

The Foundation's expenditure is closely monitored and this year of operation ended with a surplus.

Reserves policy

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

FOUNDATION FOR JEWISH HERITAGE
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 30 SEPTEMBER 2021

PLANS FOR FUTURE

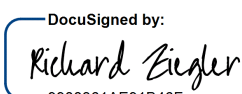
The main tasks of the Foundation going forward are as follows:

- to continue its activities restoring a prioritised number of important historic synagogues at risk providing direction, advice and support
- to particularly work on the Merthyr Tydfil synagogue/Welsh Jewish Heritage Centre project
- to continue participation in the two EU funded projects ensuring the success of both the Jewish cemeteries initiative and Moreshet
- to raise the Foundation's profile further, expand its network of contacts, and strengthen its advocacy work on behalf of Jewish heritage
- to raise more funds and recruit more volunteers.

IN CONCLUSION

The Foundation for Jewish Heritage continues to make important progress getting out the message that saving Jewish heritage at risk is a special cause that should mobilise the world.

The trustees' annual report was approved on 18 February 2022 and signed on behalf of the board of trustees by:

DocuSigned by:

9888361AE91B46F...
Mr R Ziegler
Trustee

FOUNDATION FOR JEWISH HERITAGE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FOUNDATION
FOR JEWISH HERITAGE
YEAR ENDED 30 SEPTEMBER 2021

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 2021.

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

FOUNDATION FOR JEWISH HERITAGE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 SEPTEMBER 2021

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	210,438	—	210,438	141,095
Total income		<u>210,438</u>	<u>—</u>	<u>210,438</u>	<u>141,095</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	5	18,188	—	18,188	19,797
Expenditure on charitable activities	6,7	75,089	4,958	80,047	95,916
Total expenditure		<u>93,277</u>	<u>4,958</u>	<u>98,235</u>	<u>115,713</u>
Net income and net movement in funds		<u>117,161</u>	<u>(4,958)</u>	<u>112,203</u>	<u>25,382</u>
Reconciliation of funds					
Total funds brought forward		166,459	22,780	189,239	163,857
Total funds carried forward		<u>283,620</u>	<u>17,822</u>	<u>301,442</u>	<u>189,239</u>

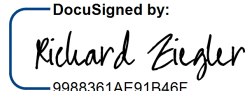
The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

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

FOUNDATION FOR JEWISH HERITAGE
STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Heritage assets	12	204,344	134,981
CURRENT ASSETS			
Cash at bank and in hand		<u>97,098</u>	<u>54,258</u>
NET CURRENT ASSETS		<u>97,098</u>	<u>54,258</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>301,442</u>	<u>189,239</u>
FUNDS OF THE CHARITY			
Restricted funds		17,822	22,780
Unrestricted funds		<u>283,620</u>	<u>166,459</u>
Total charity funds	13	<u>301,442</u>	<u>189,239</u>

These financial statements were approved by the board of trustees and authorised for issue on 18 February 2022, and are signed on behalf of the board by:

DocuSigned by:

 9988361AE91B46F...
 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 2021

	2021 £	2020 £
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	<u>112,203</u>	<u>25,382</u>
Cash generated from operations	<u>112,203</u>	<u>25,382</u>
Net cash from operating activities	<u><u>112,203</u></u>	<u><u>25,382</u></u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of heritage assets	<u>(69,363)</u>	<u>(46,929)</u>
Net cash used in investing activities	<u><u>(69,363)</u></u>	<u><u>(46,929)</u></u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	42,840	(21,547)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>54,258</u>	<u>75,805</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>97,098</u></u>	<u><u>54,258</u></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 2021

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is New Burlington House, 1075 Finchley Road, London, NW11 0PU.

2. STATEMENT OF COMPLIANCE

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

3. ACCOUNTING POLICIES

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

Allocation of certain expenditure is split between costs of raising donations and expenditure on charitable activities based on the professional judgement of the CEO of the Charity. For the year under review applicable costs were split such that 80% of costs related to charitable expenditure and 20% to costs of raising donations.

Fund accounting

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

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

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

Incoming resources

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

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2021

3. ACCOUNTING POLICIES *(continued)*

Resources expended

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

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

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

Heritage assets

The charity holds heritage assets, which are tangible fixed assets of historical, artistic or scientific importance that are held to advance preservation and conservation objectives of the charity. Newly purchased heritage assets are capitalised and included at cost including any incidental expenses of acquisition.

Subsequent costs associated with the stabilising of the building are capitalised in the year of expenditure.

The very long expected lives of heritage assets, due to their nature, value and need to be protected and preserved means that depreciation is not material and is, therefore, not provided.

Financial instruments

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

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

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

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2021

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
DONATIONS			
Donations	210,438	—	210,438
Donations - Slonim Project	—	—	—
	<u>210,438</u>	<u>—</u>	<u>210,438</u>
	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>

5. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Wages and salaries	16,000	16,000	16,000	16,000
Employer's NIC	1,165	1,165	1,168	1,168
Travel costs	212	212	601	601
Office costs	731	731	704	704
Events	—	—	1,152	1,152
Computer costs	80	80	172	172
	<u>18,188</u>	<u>18,188</u>	<u>19,797</u>	<u>19,797</u>

6. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Research, developing strategy, overseeing and implementing programmes	73,083	4,958	78,041
Support costs	2,006	—	2,006
	<u>75,089</u>	<u>4,958</u>	<u>80,047</u>
	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>

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2021

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Research, developing strategy, overseeing and implementing programmes	78,041	—	78,041	92,316
Governance costs	—	2,006	2,006	3,600
	<u>78,041</u>	<u>2,006</u>	<u>80,047</u>	<u>95,916</u>

8. ANALYSIS OF SUPPORT COSTS

	Support costs £	Total 2021 £	Total 2020 £
Governance costs	<u>2,006</u>	<u>2,006</u>	<u>3,600</u>

9. INDEPENDENT EXAMINATION FEES

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,980</u>	<u>3,600</u>

10. STAFF COSTS

The average head count of employees during the year was 1 (2020: 1).

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

	2021 No.	2020 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. HERITAGE ASSETS

The Charity acquired the historic grade II listed former synagogue in Merthyr Tydfil in Wales, a Steering Committee was formed to oversee the project to transform the building into a Welsh Jewish Heritage Centre.

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2021

12. HERITAGE ASSETS *(continued)*

	Heritage asset £
Cost or valuation	
At 1 October 2020	134,981
Additions	69,363
At 30 September 2021	<u>204,344</u>
Accumulated depreciation	
At 1 October 2020 and 30 September 2021	—
Carrying amount	
At 30 September 2021	<u>204,344</u>
At 30 September 2020	<u>134,981</u>

All Heritage assets are recorded at cost.

Summary of transactions

The asset was acquired in August 2019 for £88,052. Subsequently the Charity spent £46,929 in 2020 and £69,363 in 2021 on urgent repairs stabilising the building.

13. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 Oct 2020 £	Income £	Expenditure £	At 30 Sept 21 £
General funds	<u>166,459</u>	<u>210,438</u>	<u>(93,277)</u>	<u>283,620</u>

	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>

Restricted funds

	At 1 Oct 2020 £	Income £	Expenditure £	At 30 Sept 21 £
Slonim Project funds	<u>22,780</u>	<u>—</u>	<u>(4,958)</u>	<u>17,822</u>

	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>

FOUNDATION FOR JEWISH HERITAGE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 SEPTEMBER 2021

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	204,344	—	204,344
Current assets	79,276	17,822	97,098
Net assets	<u>283,620</u>	<u>17,822</u>	<u>301,442</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	134,981	—	134,981
Current assets	31,478	22,780	54,258
Net assets	<u>166,459</u>	<u>22,780</u>	<u>189,239</u>

15. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Oct 2020 £	Cash flows £	At 30 Sep 2021 £
Cash at bank and in hand	<u>54,258</u>	<u>42,840</u>	<u>97,098</u>